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Minutes of the 11th meeting of State Level Committee for Freight Subsidy Scheme, 2013 held on 05.10.2020 at 03:30 PM
in the Conference Hall, AIDC Ltd., RGB Road, Guwahati-24

Member Present:

1. Dr. K.K. Dwivedi, IAS : Chairman
Commissioner & Secretary to the Govt. of Assam
Industries & Commerce Department, Dispur, Guwahati-6
2. Sri Oinam Saran Kumar Singh, IAS : Member Secretary
Commissioner of Industries & Commerce, Assam
Udyog Bhawan, Bamunimaidam, Guwahati-21
3. Smti. Dipali Das : Member
Deputy Secretary to the Govt. of Assam
Finance (EC-II) Department, Dispur, Guwahati-6
4. Sri Diganta Kr. Baruah : Member
Deputy Superintendent, Govt. of Assam
Excise Department, Dispur, Guwahati-6

In attendance:

1. Sri Bipul Das, Addl. Director (FP), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
2. Sri H.D. Das, Addl. Director (UJZ), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
3. Sri S.R. Pegu, Addl. Director (NAZ), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
4. Sri Abinash Das, Sr. FAO, O/o Commissioner of Industries & Commerce, Assam, Ghy-21
5. Sri K.L. Baishya, Joint Director (SP), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
6. Sri J. Pegu, Joint Director (TS), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
7. Sri T.K. Katak, Joint Director (Extn.), O/o Commissioner of Industries & Commerce, Assam, Ghy-21

Dr. K.K. Dwivedi, IAS, Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Department, Dispur, Guwahati-6 chaired the State Level Committee (SLC) meeting for Freight Subsidy Scheme, 2013 as per Govt. Notification No. CI. 72/2013/167, dated 18th October, 2016. The Chairman welcomed all the members & officials present in the meeting and requested the Member Secretary to initiate the discussion as per Agenda.

Sri Oinam Saran Kr. Singh, IAS, Commissioner of Industries & Commerce, Assam, Guwahati-21 and Member Secretary SLC for Freight Subsidy Scheme, 2013 apprised the house about the modalities adopted for scrutiny of FSS claims as per DPIIT guidelines & applicable checklist. Member Secretary placed 161 Nos. of FSS claims, after due scrutiny and re-verification by designated Officers of O/o Commissioner of Industries & Commerce, Assam.

The Member Secretary also informed that each claim has been verified by the officials of respective DICC office. On receipt of the claim from DICC office, the officials of CI&C office & Sr. FAO re-verified the claims and submitted report. Subsequently, the claims were processed and eligible amount was assessed as per the guidelines and checklists notified by the DPIIT, Govt. of India.

Agenda No. 1: Confirmation of Minutes of last SLC:

The Minutes of the 10th SLC meeting held on 31.12.2019 was confirmed unanimously by all the members present.

Agenda No. 2: Discussion and Scrutiny of deferred & fresh claims of Freight Subsidy under Freight Subsidy Scheme, 2013

The Chairman suggested that there should be uniform model for each claim. He also advised the Member Secretary to instruct all GMs, DICC to process the applications submitted by units within time bound period on first-come-first-serve basis.

The Committee was informed that the following checks were exercised for establishing the authenticity of the claims.

1. Verification of Value Added Tax, Central Excise, Service Taxes / GST etc. whichever is applicable.
 - 1.1 Form ET-4
 - 1.2 Form ET-6
2. C-Form for procurement of Raw Materials and selling of finished products, whichever is applicable.
3. Electricity duty paid against use of DG Set.
4. Central Excise payment challan / refund statement showing quantity and value, whichever is applicable.
5. For Finished Products, the claim has been compared with Central Excise register and Central Excise return (ER-1) filed by the unit and countersigned by the Central Excise authority, whichever is applicable.
6. Other check points.
 - 6.1 Annexure-V (Matrix) for all the units has been maintained as per DPIIT latest guidelines.
 - 6.2 ANNEXURE-VI is maintained with agenda.
 - 6.3 Railway Freight Certificate and Road Distance Certificate from concerned Department.
 - 6.4 Registration Certificate (RC) of all the vehicles utilized for transportation of goods by road has been checked. No claim has been considered without valid RC.
 - 6.5 Road permit /E-way bills of vehicles whichever is applicable are properly checked.
 - 6.6 Only maximum laden capacity of the vehicle as per RC has been considered.
 - 6.7 As per decision of the SLC dated 30-12-2015, annual capacity is considered and restricted to 100% capacity utilization annually. Accordingly FSS claims has been considered and restricted to 100% capacity utilization quarterly.
 - 6.8 Only Cheque payment has been considered and all cash payment has been deducted.
 - 6.9 Self- Certification/ Undertaking has been taken from the unit as per prescribed format with a declaration that "I Shri /Smt..... if the information given by me is proof to be false / not true on a later day, I will be personally held responsible and will have to face punishment as per the law. Also, all benefits availed by me / the unit shall be summarily withdrawn and I / unit will be liable to refund to Govt. of India, the entire subsidy with compound interest on subsidy availed from the date of release till its refund."
 - 6.10 As per checklist of DPIIT "ANNEXURE-IV" the unit has also submitted affidavit as "That the unit has not claimed transport subsidy from any other source."
 - 6.11 All bills and vouchers, payment etc. has been verified by the Sr. FAO of CI&C.
 - 6.12 Calculation of FSS has been checked by Officers as well as Sr. FAO of CI&C office strictly as per guidelines and approved rates.

The Chairman of the SLC had advised the verifying officer and re-verifying officers that the FSS claimed amount should not be higher than the actual cost of transportation of raw material and finished goods which are paid by the unit during the claim period. The Chairman also advised that all Re-verifying officer must ensure the genuineness of the trucks verifying their RCs and Road permits through e-paribahan portal, which are used by the claimant unit for carrying raw materials as well as finished products.

It was also suggested by the Chairman that Agenda Note along with Additional Information Sheet should be circulated to all the members within 7 (seven) days well ahead of the SLC meeting, so that the members of the Committee can express their views / comment properly.

It was also discussed in the meeting that the SLC on FSS,2013 will be held regularly on the 5th day of every month and if it happens to be a holiday, the meeting will be held on the next working day.

After threadbare discussion, the Committee approved the claims on case to case basis.

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1. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

The unit is engaged in manufacturing of Black Wire, Wire Nail in the district of Tinsukia and it has gone into commercial production w.e.f. 28.04.2015. There are 12 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.04.2016 to 30.06.2016 (5 th Claim) *
2	Date of submission of FSS claim at DICC	24.01.2017
3	Date of receipt at CI&C office	30.01.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Katak, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 234048.00
11	Amount paid for purchased of RM during claim period	Rs. 4338177.00
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 6938000.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 6170.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 156061.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	N/A
5	Entry Tax paid	Rs. 94757.00
6	Connected Load	300 KW
7	Total Units consumed	50532 Units
8	Electricity Duty paid for DG set	Not used
9	Central Excise paid	Non-excisable item
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	26.39%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	177.00 MT
15	Total Quantity of FP produced during the period	177.00 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	177.00 MT
	ii) Deduction (Overloading / non-submission of RC)	133.85 MT
	Eligible Quantity for FS	43.15 MT
	90% FS as per calculation sheet	53258.00
B Finished products		
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		Nil

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Total FS (A+B) as recommended by office of CI&C = Rs. 53258.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, Rs. 53258.00 (Rupees fifty three thousand two hundred fifty eight) only is recommended by the SLC as 90% FS.

2. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	01.07.2016 to 30.09.2016 (6 th Claim)
2	Date of submission of FSS claim at DICC	17.03.2017
3	Date of receipt at CI&C office	05.02.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia Sri P. Kotoky, FM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Kalaki, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 545029.00
11	Amount paid for purchased of RM during claim period	Rs. 6720978.40
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 7632500.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 6170.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 231034.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	N/A
5	Entry Tax paid	Rs. 152614.00
6	Connected Load	300 KW
7	Total Units consumed	122644 Units
8	Electricity Duty paid for DG set	Not used
9	Central Excise paid	Non-excisable item
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	31.77%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	213.00 MT
15	Total Quantity of FP produced during the period	213.00 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	213.00 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	213.00 MT
	90% FS as per calculation sheet	228606.00
B Finished products		
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil

2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)		Nil
	ii) Deduction (Overloading / non-submission of RC)		
	Eligible quantity for FS		
	50% FS for FP as per calculation sheet		
	Total eligible amount of FP		Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 228606.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 228606.00 (Rupees two lakh twenty eight thousand six hundred six)** only is recommended by the SLC as 90% FS.

3. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	01.10.2016 to 31.12.2016 (7 th Claim)
2	Date of submission of FSS claim at DICC	31.07.2017
3	Date of receipt at CI&C office	03.04.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri P. Kotoky, FM, DICC, Tinsukia Sri T.K. Katak, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 692362.00
11	Amount paid for purchased of RM during claim period	Rs. 9446431.62
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 15225000.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 6170.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 1246657.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	N/A
5	Entry Tax paid	Rs. 181974.00
6	Connected Load	300 KW
7	Total Units consumed	124657 Units
8	Electricity Duty paid for DG set	Not used
9	Central Excise paid	Non-excisable item
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	46.98%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	315.00 MT
15	Total Quantity of FP produced during the period	315.00 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	315.00 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	315.00 MT
	90% FS as per calculation sheet	388794.00

B	Finished products	
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 388794.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 388794.00** (Rupees three lakh eighty eight thousand seven hundred ninety four) only is recommended by the SLC as 90% FS.

4. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.01.2017 to 31.03.2017 (8 th Claim)
3	Date of receipt at CI&C office	17.11.2017
4	Status of the unit	03.04.2018
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	670.50 MT
	ii) Name of Re-Verification Officer of CI&C	Sri R. Lagashu, GM, DICC, Tinsukia Sri P. Kotoky, FM, DICC, Tinsukia Sri T.K. Katak, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 1133170.00
11	Amount paid for purchased of RM during claim period	Rs. 9488642.89
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 21562545.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 6170.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 120889.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	N/A
5	Entry Tax paid	Rs. 177614.00
6	Connected Load	300 KW
7	Total Units consumed	106780 Units
8	Electricity Duty paid for DG set	Not used
9	Central Excise paid	Non-excisable item
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	44.82%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	300.55 MT
15	Total Quantity of FP produced during the period	300.55 MT

I. Calculation of FS by CI&C Office

A Raw Materials		
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	300.55 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	300.55 MT
	90% FS as per calculation sheet	370958.00
B Finished products		
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 370958.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 370958.00 (Rupees three lakh seventy thousand nine hundred fifty eight)** only is recommended by the SLC as 90% FS.

5. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.04.2017 to 30.06.2017 (9 th Claim)
3	Date of receipt at CI&C office	28.03.2018
4	Status of the unit	05.05.2018
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	670.50 MT
	ii) Name of Re-Verification Officer of CI&C	Sri R. Lagashu, GM, DICC, Tinsukia Sri P. Kotoky, FM, DICC, Tinsukia Sri T.K. Katak, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 862481.00
11	Amount paid for purchased of RM during claim period	Rs. 9997562.00
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 14836710.00
17	Income Tax Return for the Assessment Year 2018-19	Nil

II. Payment of Taxes etc.		
1	VAT paid	
2	CST paid	Rs. 96217.00
3	C-Form submitted or not	Nil
4	Service Tax paid	N/A (Local Sale)
5	Entry Tax paid	N/A
6	Connected Load	Rs. 149229.00
7	Total Units consumed	300 KW
8	Electricity Duty paid for DG set	113468 Units
9	Central Excise paid	Not used
10	Excise Certificate submitted or not	Non-excisable item
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	N/A
		42.54%

13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	285.25 MT
15	Total Quantity of FP produced during the period	285.25 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	285.25 MT
	ii) Deduction (Overloading / non-submission of RC)	6.01 MT
	Eligible Quantity for FS	279.24 MT
	90% FS as per calculation sheet	344656.00
B	Finished products	
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
2	90% FS for FP as per calculation sheet	Nil
	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 344656.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 344656.00 (Rupees three lakh forty four thousand six hundred fifty six)** only is recommended by the SLC as 90% FS.

6. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	01.07.2017 to 30.09.2017 (10 th Claim)
2	Date of submission of FSS claim at DICC	15.06.2018
3	Date of receipt at CI&C office	04.07.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri P. Kotoky, FM, DICC, Tinsukia
		Sri T.K. Katak, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 684335.00
11	Amount paid for purchased of RM during claim period	Rs. 8440846.00
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 12059120.00
17	Income Tax Return for the Assessment Year 2018-19	Nil

II. Payment of Taxes etc.		
1	GST paid	Rs. 526631.00
2	Connected Load	300 KW
3	Total Units consumed	85860 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	43.31%
6	Conversion Factor RM to FP	100%

7	Total Quantity of RM utilized as per the assessment of CI&C	290.45 MT
8	Total Quantity of FP produced during the period	290.45 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	290.45 MT
	ii) Deduction (Overloading / non-submission of RC)	2.06 MT
	Eligible Quantity for FS	288.39 MT
	90% FS as per calculation sheet	311001.00
B	Finished products	
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 311001.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 311001.00 (Rupees three lakh eleven thousand one)** only is recommended by the SLC as 90% FS.

7. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	01.10.2017 to 31.12.2017 (11 th Claim)
2	Date of submission of FSS claim at DICC	29.09.2018
3	Date of receipt at CI&C office	01.11.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri P. Kotoky, FM, DICC, Tinsukia
7	Name of Raw Materials	Sri T.K. Katak, Deputy Director (P)
8	Source of Raw Materials purchased during the claim period	MS Wire Rod
9	Actual mode of transportation for carrying RM during the claim period	Burdwan, Durgapur
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 954333.00
12	Name of Finished Products	Rs. 4442150.62
13	Finished Products exported during the claim period to	Black Wire, Wire Nail
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2018-19	Rs. 17008700.00
		Nil

II. Payment of Taxes etc.		
1	GST paid	Rs. 671962.00
2	Connected Load	300 KW
3	Total Units consumed	114472 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	48.25%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	323.55 MT
8	Total Quantity of FP produced during the period	323.55 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	323.55 MT
	ii) Deduction (Overloading / non-submission of RC)	4.00 MT
	Eligible Quantity for FS	319.55 MT
	90% FS as per calculation sheet	396296.00
B	Finished products	
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 396296.00

After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 396296.00 (Rupees three lakh ninety six thousand two hundred ninety six)** only is recommended by the SLC as 90% FS.

8. M/s Om Sai Wire Products, Borguri, Industrial Estate, Borguri, Tinsukia

I. General		
1	Period of claim	01.01.2018 to 31.03.2018 (12 th Claim)
2	Date of submission of FSS claim at DICC	29.12.2018
3	Date of receipt at CI&C office	25.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia Sri P. Kotoky, FM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Kataki, Deputy Director (P)
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 790432.00
11	Amount paid for purchased of RM during claim period	Rs. 11835517.00
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 16943660.00
17	Income Tax Return for the Assessment Year 2018-19	Nil

II. Payment of Taxes etc.		
1	GST paid	Rs. 715405.00
2	Connected Load	300 KW
3	Total Units consumed	104762 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	40.21%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	269.63 MT
8	Total Quantity of FP produced during the period	269.63 MT