

461

	ii) Name of Re-Verification Officer of CI&C	Sri Gautam Kr. Das, Joint Director (Extn.)
7	Name of Raw Materials	PPGI Coil
8	Source of Raw Materials purchased during the claim period	Nagpur, Sambalpur
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. 582986.00
11	Amount paid for purchased of RM during claim period	Rs. 16316217.00
12	Name of Finished Products	Colour Coated Steel Profile Sheet
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. 27321417.00
17	Income Tax Return for the Assessment Year 2016-17	Rs. 3133885.00

II. Payment of Taxes etc.		
1	VAT paid	R. 8268.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 57579.00
5	Entry Tax paid	Rs. 178191.00
6	Connected Load	85 KW
7	Total Units consumed	4494 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	Rs. 1600.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	22.56%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	289.279 MT
15	Total Quantity of FP produced during the period	289.279 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (PPGI Coil) utilized during the period (with opening balance)	289.279 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	289.279 MT
	90% FS as per calculation sheet	223137.00
B	Finished products	
1	i) Total quantity of FP (Colour Coated Steel Profile Sheet) 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 (Colour Coated Steel Profile Sheet) 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. 223137.00

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. 223137.00 (Rupees two lakh twenty three thousand one hundred thirty seven)** only is recommended by the SLC as 90% FS.

128. M/s Shalini Roofings (P) Ltd., Laloongaon, Lohra, Kamrup (M)

I. General		
1	Period of claim	01.07.2017 to 30.09.2017 (16 th Claim)
2	Date of submission of FSS claim at DICC	26.04.2018

462

3	Date of receipt at CI&C office	31.12.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1282.50 MT
6	i) Name of Verification officer of GM, DICC	Sri Kuddus Ali, GM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
7	Name of Raw Materials	Not done as the claim is below Rs. 5.00 lakh
8	Source of Raw Materials purchased during the claim period	PPGI Coil
9	Actual mode of transportation for carrying RM during the claim period	Nagpur, Sambalpur
10	Actual mode of transportation for carrying RM during the claim period	By Road
11	Actual transportation cost paid for RM during the claim period	Rs. 818659.00
12	Amount paid for purchased of RM during claim period	Rs. 17223209.00
13	Name of Finished Products	Colour Coated Steel Profile Sheet
14	Finished Products exported during the claim period to	Local Sale
15	Actual mode of transportation of carrying FP	Ex-factory Sale
16	Actual transportation cost paid by the unit for FP exported to	Nil
17	Amount received for sale of FP during claim period	Rs. 7781609.00
18	Income Tax Return for the Assessment Year 2018-19	Rs. 3133885.00

II. Payment of Taxes etc.		
1	GST paid	R. 180077.00
2	Connected Load	85 KW
3	Total Units consumed	3990 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	7.20%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	92.288 MT
8	Total Quantity of FP produced during the period	92.288 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (PPGI Coil) utilized during the period (with opening balance)	92.288 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	92.288 MT
	90% FS as per calculation sheet	62607.00
B	Finished products	
1	i) Total quantity of FP (Colour Coated Steel Profile Sheet) 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 (Colour Coated Steel Profile Sheet) 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. 62607.00

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. 62607.00 (Rupees sixty two thousand six hundred seven)** only is recommended by the SLC as 90% FS.

129. M/s Shalini Roofings (P) Ltd., Laloongaon, Lohra, Kamrup (M)

I. General		
1	Period of claim	01.04.2018 to 30.06.2018 (19 th Claim)
2	Date of submission of FSS claim at DICC	27.12.2018
3	Date of receipt at CI&C office	02.09.2019
4	Status of the unit	Functioning

[Handwritten signatures]

463

5	Installed/assessed capacity quarterly	1282.50 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
7	Name of Raw Materials	Not done as the claim is below Rs. 5.00 lakh
8	Source of Raw Materials purchased during the claim period	PPGI Coil
9	Actual mode of transportation for carrying RM during the claim period	Nagpur, Sambalpur
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 777873.00
12	Name of Finished Products	Rs. 16375881.00
13	Finished Products exported during the claim period to	Colour Coated Steel Profile Sheet
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. 26421248.00
		Rs. 3133885.00

II. Payment of Taxes etc.		
1	GST paid	R. 29646.00
2	Connected Load	85 KW
3	Total Units consumed	5602 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	24.67%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	316.395 MT
8	Total Quantity of FP produced during the period	316.395 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (PPGI Coil) utilized during the period (with opening balance)	316.395 MT
	ii) Deduction (Overloading / non-submission of RC)	7.903 MT
	Eligible Quantity for FS	308.492 MT
	90% FS as per calculation sheet	239044.00
B Finished products		
1	i) Total quantity of FP (Colour Coated Steel Profile Sheet) 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 (Colour Coated Steel Profile Sheet) 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. 239044.00

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. 239044.00 (Rupees two lakh thirty nine thousand forty four)** only is recommended by the SLC as 90% FS.

130. M/s Shalini Roofings (P) Ltd., Laloongaon, Lohra, Kamrup (M)

I. General		
1	Period of claim	01.07.2018 to 30.09.2018 (20 th Claim)
2	Date of submission of FSS claim at DICC	26.04.2019
3	Date of receipt at CI&C office	02.09.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1282.50 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M)

464

	ii) Name of Re-Verification Officer of CI&C	Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
7	Name of Raw Materials	Not done as the claim is below Rs. 5.00 lakh
8	Source of Raw Materials purchased during the claim period	PPGI Coil
9	Actual mode of transportation for carrying RM during the claim period	Nagpur, Sambalpur
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Nil (Utilized from Opening Balance)
12	Name of Finished Products	-
13	Finished Products exported during the claim period to	Colour Coated Steel Profile Sheet
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. 2875151.00 Rs. 3133885.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	R. 18336.00
3	Total Units consumed	85 KW
4	Electricity Duty paid for DG set	2504 Units
5	Capacity Utilization	Not Used
6	Conversion Factor RM to FP	7.23%
7	Total Quantity of RM utilized as per the assessment of CI&C	100%
8	Total Quantity of FP produced during the period	92.752 MT 92.752 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (PPGI Coil) utilized during the period (with opening balance)	92.752 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	Nil
	90% FS as per calculation sheet	92.752 MT
B Finished products		
		62921.00
1	i) Total quantity of FP (Colour Coated Steel Profile Sheet) 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 (Colour Coated Steel Profile Sheet) 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. 62921.00

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. 62921.00 (Rupees sixty two thousand nine hundred twenty one)** only is recommended by the SLC as 90% FS.

131. M/s Khandelwal Saw Mills (P) Ltd., Ward No. 2, Parley, Palashbari, Kamrup (Rural)
The unit is engaged in manufacturing of BWR Plywood in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 08.02.2016. There is 1 No. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.04.2016 to 30.06.2016 (2 nd Claim)
3	Date of receipt at CI&C office	30.03.2017
4	Status of the unit	27.07.2017
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	2243 MT (Double Shift) Sri A.K. Nath, GM, DICC, Kamrup (Rural)

465

	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Sri K.L. Baishya, Joint Director (SP)
8	Source of Raw Materials purchased during the claim period	Core Veneer, Face Veneer etc.
9	Actual mode of transportation for carrying RM during the claim period	Nagaland, Meghalaya, Kolkata etc.
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 431546.00
12	Name of Finished Products	Rs. 8842691.00
13	Finished Products exported during the claim period to	BWR Plywood
14	Actual mode of transportation of carrying FP	Agartala, Siliguri, Hyderabad etc.
15	Actual transportation cost paid by the unit for FP exported to	By Road
16	Amount received for sale of FP during claim period	Rs. 1994730.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 19626636.00
		Rs. 702783.00

II. Payment of Taxes etc.		
1	VAT paid	Exempted
2	CST paid	Exempted
3	C-Form submitted or not	Submitted
4	Service Tax paid	N/A
5	Entry Tax paid	N/A
6	Connected Load	350 KW
7	Total Units consumed	68166.5 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	N/A
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	17.79%
13	Conversion Factor RM to FP	84.01%
14	Total Quantity of RM utilized as per the assessment of CI&C	475.029 MT
15	Total Quantity of FP produced during the period	399.060 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Core Veneer, Face Veneer etc.) utilized during the period (with opening balance)	463.315 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	463.315 MT
	90% FS as per calculation sheet	152343.00
B	Finished products	
1	i) Total quantity of FP (BWR Plywood) sold outside the NER (with opening balance)	267.537 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	267.537 MT
	90% FS for FP as per calculation sheet	113250.00
2	i) Total quantity of FP (BWR Plywood) sold within NER (with opening balance)	15.645 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	15.645 MT
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	113250.00

Total FS (A+B) as recommended by office of CI&C = Rs. 265593.00

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. 265593.00 (Rupees two lakh sixty five thousand five hundred ninety three) only is recommended by the SLC as 90% FS.

466

132. M/s K.D. Infra, Vill- Sila, Chowkigate, Changsari, Kamrup (Rural)

The unit is engaged in manufacturing of AAC Block in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 11.02.2015. There are 7 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.07.2017 to 30.09.2017 (11 th Claim)
2	Date of submission of FSS claim at DICC	08.02.2018
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP) Sri T.K. Katak, Joint Director (Extn.)
7	Name of Raw Materials	Aluminium Powder, S/Oil, Lime, Gypsum etc
8	Source of Raw Materials purchased during the claim period	Meghalaya, Gujarat, Rajasthan etc.
9	Actual mode of transportation for carrying RM during the claim period	By Rail & Road
10	Actual transportation cost paid for RM during the claim period	Rs. 6495569.00
11	Amount paid for purchased of RM during claim period	Rs. 15989191.00
12	Name of Finished Products	AAC Block
13	Finished Products exported during the claim period to	New Jalpaiguri, Meghalaya etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 3583197.00
16	Amount received for sale of FP during claim period	Rs. 35755440.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 9488814.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 1827607.00
2	Connected Load	776 KW
3	Total Units consumed	405241 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	95.70%
6	Conversion Factor RM to FP	109.65% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	14846.177 MT
8	Total Quantity of FP produced during the period	16279.120 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Aluminium Powder, S/Oil, Lime etc) utilized during the period (with opening balance)	3353.200 MT
	ii) Deduction (Overloading / non-submission of RC)	34.560 MT
	Eligible Quantity for FS	3318.640 MT
	90% FS as per calculation sheet	2402778.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	6716.306 MT
	ii) Deduction (Overloading / non-submission of RC)	4988.026 MT
	Eligible quantity for FS	1728.280 MT
	90% FS for FP as per calculation sheet	445754.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	1207.880 MT
	ii) Deduction (Overloading / non-submission of RC)	113.595 MT
	Eligible quantity for FS	1094.285 MT
	50% FS for FP as per calculation sheet	519355.00
	Total eligible amount of FP	965109.00

Total FS (A+B) as recommended by office of CI&C = Rs. 3367887.00

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.

[Handwritten signatures]

467

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 3367887.00 (Rupees thirty three lakh sixty seven thousand eight hundred eighty seven)** only is recommended by the SLC as 90% & 50% FS.

133. M/s K.D. Infra, Vill- Sila, Chowkigate, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2017 to 31.12.2017 (12 th Claim)
2	Date of submission of FSS claim at DICC	12.06.2018
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP) Sri T.K. Katak, Joint Director (Extn.)
7	Name of Raw Materials	Aluminium Powder, S/Oil, Lime, Gypsum etc
8	Source of Raw Materials purchased during the claim period	Meghalaya, Gujarat, Rajasthan etc.
9	Actual mode of transportation for carrying RM during the claim period	By Rail & Road
10	Actual transportation cost paid for RM during the claim period	Rs. 10547221.00
11	Amount paid for purchased of RM during claim period	Rs. 17623294.00
12	Name of Finished Products	AAC Block
13	Finished Products exported during the claim period to	New Jalpaiguri, Meghalaya etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 2265098.00
16	Amount received for sale of FP during claim period	Rs. 32723791.85
17	Income Tax Return for the Assessment Year 2017-18	Rs. 9488814.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 9407222.00
2	Connected Load	776 KW
3	Total Units consumed	430405 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	101.97% (Restricted to 100%)
6	Conversion Factor RM to FP	121.68% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	14254.452 MT
8	Total Quantity of FP produced during the period	17345.927 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Aluminium Powder, S/Oil, Lime etc) utilized during the period (with opening balance)	4047.751 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	4047.751 MT
	90% FS as per calculation sheet	3088826.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)*	833.900 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	833.900 MT
	90% FS for FP as per calculation sheet	230565.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	941.990 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	941.990 MT
	50% FS for FP as per calculation sheet	548109.00
Total eligible amount of FP		778674.00

Total FS (A+B) as recommended by office of CI&C = Rs. 3867500.00

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.

468

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, Rs. 3867500.00 / 101.97 x 100 = Rs. 3792782.00 (Rupees thirty seven lakh ninety two thousand seven hundred eighty two) only is recommended by the SLC as 90% & 50% FS.

134. M/s K.D. Infra, VIII- Sila, Chowkigate, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.01.2018 to 31.03.2018 (13 th Claim)
2	Date of submission of FSS claim at DICC	14.09.2018
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP) Sri T.K. Kataki, Joint Director (Extn.)
7	Name of Raw Materials	Aluminium Powder, S/Oil, Lime, Gypsum etc
8	Source of Raw Materials purchased during the claim period	Meghalaya, Gujarat, Rajasthan etc.
9	Actual mode of transportation for carrying RM during the claim period	By Rail & Road
10	Actual transportation cost paid for RM during the claim period	Rs. 10547221.00
11	Amount paid for purchased of RM during claim period	Rs. 21804461.00
12	Name of Finished Products	AAC Block
13	Finished Products exported during the claim period to	New Jalpaiguri, Meghalaya etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 2265098.00
16	Amount received for sale of FP during claim period	Rs. 33520715.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 9488814.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 3128902.00
2	Connected Load	776 KW
3	Total Units consumed	382812 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	111.75% (Restricted to 100%)
6	Conversion Factor RM to FP	96.11% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	19778.414 MT
8	Total Quantity of FP produced during the period	17345.927 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Aluminium Powder, S/Oil, Lime etc) utilized during the period (with opening balance)	5652.295 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	5652.295 MT
	90% FS as per calculation sheet	4319675.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	2476.930 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	2476.930 MT
	90% FS for FP as per calculation sheet	1496602.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	719.810 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	719.810 MT
	50% FS for FP as per calculation sheet	212814.00
Total eligible amount of FP		1709416.00

Total FS (A+B) as recommended by office of CI&C = Rs. 6029091.00

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.

469

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, Rs. 6029091.00 / 111.75 x 100 = Rs. 5395160.00 (Rupees fifty three lakh ninety five thousand one hundred sixty) only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% & 50% FS.

135. M/s K.D. Infra, VIII- Sila, Chowkigate, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.04.2018 to 30.06.2018 (14 th Claim)
2	Date of submission of FSS claim at DICC	27.11.2018
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural) Sri Bipul Das, Addl. Director (FP) Sri T.K. Katak, Joint Director (Extn.)
7	Name of Raw Materials	Aluminium Powder, S/Oil, Lime, Gypsum etc
8	Source of Raw Materials purchased during the claim period	Meghalaya, Gujarat, Rajasthan etc.
9	Actual mode of transportation for carrying RM during the claim period	By Rail & Road
10	Actual transportation cost paid for RM during the claim period	Rs. 9802765.00
11	Amount paid for purchased of RM during claim period	Rs. 11643297.00
12	Name of Finished Products	AAC Block
13	Finished Products exported during the claim period to	New Jalpaiguri, Meghalaya etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 3123077.00
16	Amount received for sale of FP during claim period	Rs. 45452492.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 12944087.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 10291135.00
2	Connected Load	776 KW
3	Total Units consumed	431528 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	126.78% (Restricted to 100%)
6	Conversion Factor RM to FP	125.42% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	17194.253 MT
8	Total Quantity of FP produced during the period	21565.490 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Aluminium Powder, S/Oil, Lime etc) utilized during the period (with opening balance)	4334.443 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	4334.443 MT
	90% FS as per calculation sheet	3318551.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	2553.430 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	2553.430 MT
	90% FS for FP as per calculation sheet	1527019.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	227.246 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	227.246 MT
	50% FS for FP as per calculation sheet	41401.00
Total eligible amount of FP		1568420.00

Total FS (A+B) as recommended by office of CI&C = Rs. 4886971.00

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.

470

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, Rs. 4886971.00 / 126.78 x 100 = Rs. 3854686.00 (Rupees thirty eight lakh fifty four thousand six hundred eighty six) only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% & 50% FS.

136. M/s K.D. Infra, Vill- Sila, Chowkigate, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.07.2018 to 30.09.2018 (15 th Claim)
2	Date of submission of FSS claim at DICC	21.02.2019
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Sri Bipul Das, Addl. Director (FP)
8	Source of Raw Materials purchased during the claim period	Sri T.K. Kataki, Joint Director (Extn.)
9	Actual mode of transportation for carrying RM during the claim period	Aluminium Powder, S/Oil, Lime, Gypsum etc
10	Actual transportation cost paid for RM during the claim period	Meghalaya, Gujarat, Rajasthan etc.
11	Amount paid for purchased of RM during claim period	By Rail & Road
12	Name of Finished Products	Rs. 8232515.00
13	Finished Products exported during the claim period to	Rs. 22921116.00
14	Actual mode of transportation of carrying FP	AAC Block
15	Actual transportation cost paid by the unit for FP exported to	New Jalpaiguri, Meghalaya etc.
16	Amount received for sale of FP during claim period	By Road
17	Income Tax Return for the Assessment Year 2018-19	Rs. 3319586.00
		Rs. 46537556.00
		Rs. 12944087.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 42981301.00
2	Connected Load	776 KW
3	Total Units consumed	444606 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	121.89% (Restricted to 100%)
6	Conversion Factor RM to FP	121.74% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	17031.116 MT
8	Total Quantity of FP produced during the period	20734.810 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Aluminium Powder, S/Oil, Lime etc) utilized during the period (with opening balance)	4685.731 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	4685.731 MT
	90% FS as per calculation sheet	3424298.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	2719.526 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	2719.526 MT
	90% FS for FP as per calculation sheet	1420001.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	617.850 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	617.850 MT
	50% FS for FP as per calculation sheet	163483.00
	Total eligible amount of FP	1583484.00

Total FS (A+B) as recommended by office of CI&C = Rs. 5007782.00

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.

[Handwritten signatures]