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Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, Rs. 5007782.00 / 121.89 x 100 = Rs. 4108444.00 (Rupees forty one lakh eight thousand four hundred forty four) only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% & 50% FS.

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

I. General		
1	Period of claim	01.01.2019 to 31.03.2019 (17 th Claim)
2	Date of submission of FSS claim at DICC	24.06.2019
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. 14212255.00
13	Finished Products exported during the claim period to	Rs. 35531683.00
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 2019-20	Rs. 1836763.00
		Rs. 41324267.00
		Rs. 17875002.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 14731960.00
2	Connected Load	776 KW
3	Total Units consumed	560388 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	154.14% (Restricted to 100%)
6	Conversion Factor RM to FP	108.78% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	24102.823 MT
8	Total Quantity of FP produced during the period	26218.501 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)	6436.189 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	6436.189 MT
	90% FS as per calculation sheet	4843259.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	1476.420 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1476.420 MT
	90% FS for FP as per calculation sheet	896123.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	293.890 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	293.890 MT
	50% FS for FP as per calculation sheet	92643.00
	Total eligible amount of FP	988766.00

Total FS (A+B) as recommended by office of CI&C = Rs. 5832025.00

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.

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Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, Rs. 5832025.00 / 154.14 x 100 = Rs. 3783590.00 (Rupees thirty seven lakh eighty three thousand five hundred ninety) only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% & 50% FS.

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

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.04.2019 to 30.06.2019 (18 th Claim)
3	Date of receipt at CI&C office	22.08.2019
4	Status of the unit	04.10.2019
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	17010 MT
	ii) Name of Re-Verification Officer of CI&C	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Sri Bipul Das, Addl. Director (FP) Sri T.K. Kataki, Joint Director (Extn.)
8	Source of Raw Materials purchased during the claim period	Aluminium Powder, S/Oil, Lime, Gypsum etc
9	Actual mode of transportation for carrying RM during the claim period	Meghalaya, Gujarat, Rajasthan etc.
10	Actual transportation cost paid for RM during the claim period	By Rail & Road
11	Amount paid for purchased of RM during claim period	Rs. 10892971.00
12	Name of Finished Products	Rs. 30360570.00
13	Finished Products exported during the claim period to	AAC Block
14	Actual mode of transportation of carrying FP	New Jalpaiguri, Meghalaya 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. 1628365.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 29945682.00 Rs. 17875002.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	Rs. 11810362.00
3	Total Units consumed	776 KW
4	Electricity Duty paid for DG set	461748 Units
5	Capacity Utilization	Not Used
6	Conversion Factor RM to FP	128.33% (Restricted to 100%)
7	Total Quantity of RM utilized as per the assessment of CI&C	104.44% (Water used not considered)
8	Total Quantity of FP produced during the period	20902.121 MT 21829.548 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)	5438.574 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	5438.574 MT
	90% FS as per calculation sheet	4093922.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	45.540 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	45.540 MT
	90% FS for FP as per calculation sheet	22674.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	636.990 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	636.990 MT
	50% FS for FP as per calculation sheet	250303.00
	Total eligible amount of FP	272977.00

Total FS (A+B) as recommended by office of CI&C = Rs. 4366899.00

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.

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Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 4366899.00 / 128.33 x 100 = Rs. 3402867.00 (Rupees thirty four lakh two thousand eight hundred sixty seven)** only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% & 50% FS.

139. M/s Skipper Limited, Lohia Industrial Estate, Kahikuchi Gaon, Rani, Kamrup (M)

The unit is engaged in manufacturing of PVC Pipe in the district of Kamrup (M) and it has gone into commercial production w.e.f. 26.04.2016. There are 2 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.01.2017 to 31.03.2017 (4 th Claim)
2	Date of submission of FSS claim at DICC	01.12.2017
3	Date of receipt at CI&C office	26.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1094 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri M.D. Hazarika, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri K.M. Das, Addl. Director (US) Sri D. Kachari, Deputy Director
7	Name of Raw Materials	PVC Resin, Titanium Dioxide etc.
8	Source of Raw Materials purchased during the claim period	Kolkata, Delhi etc.
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. 852639.00
11	Amount paid for purchased of RM during claim period	Rs. 18562730.00
12	Name of Finished Products	PVC Pipe
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. 27083328.00
17	Income Tax Return for the Assessment Year 2016-17	Rs. 474663518.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 857495.00
2	CST paid	Rs. 35121
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 137992.00
5	Entry Tax paid	Nil
6	Connected Load	425 KW
7	Total Units consumed	131867 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	Rs. 2838924.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	258.161 MT
12	Capacity Utilization	19.83%
13	Conversion Factor RM to FP	87.30%
14	Total Quantity of RM utilized as per the assessment of CI&C	248.455 MT
15	Total Quantity of FP produced during the period	216.910 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (PVC Resin, Titanium Dioxide etc.) utilized during the period (with opening balance)	245.455 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	248.455 MT
	90% FS as per calculation sheet	126830.00
B Finished products		
1	i) Total quantity of FP (PVC Pipe) 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

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2	i) Total quantity of FP (PVC Pipe) 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

Total FS (A+B) as recommended by office of CI&C = Rs. 126830.00

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. 126830.00 (Rupees one lakh twenty six thousand eight hundred thirty)** only is recommended by the SLC as 90% FS.

140. M/s Skipper Limited, Lohia Industrial Estate, Kahikuchi Gaon, Rani, Kamrup (M)

I. General		
1	Period of claim	01.04.2017 to 30.06.2017 (5 th Claim)
2	Date of submission of FSS claim at DICC	26.02.2018
3	Date of receipt at CI&C office	26.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1094 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri M.D. Hazarika, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri K.M. Das, Addl. Director (US) Sri D. Kachari, Deputy Director
7	Name of Raw Materials	PVC Resin, Titanium Dioxide etc.
8	Source of Raw Materials purchased during the claim period	Kolkata, Delhi etc.
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. 1187566.00
11	Amount paid for purchased of RM during claim period	Rs. 28764617.00
12	Name of Finished Products	PVC Pipe
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. 11270566.00
17	Income Tax Return for the Assessment Year 2016-17	Rs. 474663518.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 1062785.00
2	CST paid	Rs. 9838.00
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 282479.00
5	Entry Tax paid	Rs. 10657.00
6	Connected Load	425 KW
7	Total Units consumed	162992 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	Nil
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	189.077 MT
12	Capacity Utilization	20.30%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	221.905 MT
15	Total Quantity of FP produced during the period	222.140 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (PVC Resin, Titanium Dioxide etc.) utilized during the period (with opening balance)	221.905 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	221.905 MT

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	90% FS as per calculation sheet	
B	Finished products	76874.00
1	i) Total quantity of FP (PVC Pipe) 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 (PVC Pipe) 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. 76874.00

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. 76874.00 (Rupees seventy six thousand eight hundred seventy four)** only is recommended by the SLC as 90% FS.

141. M/s Sagar Tubes & Structures, Katabari, Gorchuk, Kamrup (M)

The unit is engaged in manufacturing of MS Pipe, MS Shapes & Section in the district of Kamrup (M) and it has gone into commercial production w.e.f. 08.04.2015. There are 3 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.01.2017 to 31.03.2017 (8 th Claim)
2	Date of submission of FSS claim at DICC	28.12.2017
3	Date of receipt at CI&C office	15.03.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1732.50 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	Sri Jatin Pegu, Joint Director (TS)
8	Source of Raw Materials purchased during the claim period	HR Coil, MS Strips
9	Actual mode of transportation for carrying RM during the claim period	Kolkata
10	Actual transportation cost paid for RM during the claim period	By Rail & Road
11	Amount paid for purchased of RM during claim period	Rs. 3787286.00
12	Name of Finished Products	Rs. 51791793.00
13	Finished Products exported during the claim period to	MS Pipe, MS Shapes & Section
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 2017-18	Rs. 67339406.00
		Rs. 1000000.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 37361.00
2	CST paid	-
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 353935.00
5	Entry Tax paid	Nil
6	Connected Load	637 KW
7	Total Units consumed	82271 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	Rs. 2964160.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	1014.79 MT
12	Capacity Utilization	105.51% (Restricted to 100%)
13	Conversion Factor RM to FP	99.02%
14	Total Quantity of RM utilized as per the assessment of CI&C	1845.41 MT

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15	Total Quantity of FP produced during the period	1827.29 MT
I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (HR Coil, MS Strips) utilized during the period (with opening balance)	1845.41 MT
	ii) Deduction (Overloading / non-submission of RC)	136.70 MT
	Eligible Quantity for FS	1708.71 MT
	90% FS as per calculation sheet	1350315.00
B	Finished products	
1	i) Total quantity of FP (MS Pipe, MS Shapes & Section) 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 (MS Pipe, MS Shapes & Section) 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. 1350315.00

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. 1350315.00 / 105.51 x 100 = Rs. 1237148.00 (Rupees twelve lakh thirty seven thousand one hundred forty eight)** only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% FS.

142. M/s Sagar Tubes & Structures, Katabari, Gorchuk, Kamrup (M)

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	28.12.2017
4	Status of the unit	15.03.2019
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	1732.50 MT
	ii) Name of Re-Verification Officer of CI&C	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
7	Name of Raw Materials	Sri Jatin Pegu, Joint Director (TS)
8	Source of Raw Materials purchased during the claim period	HR Coil, MS Strips
9	Actual mode of transportation for carrying RM during the claim period	Kolkata
10	Actual transportation cost paid for RM during the claim period	By Rail & Road
11	Amount paid for purchased of RM during claim period	Rs. 6137157.00
12	Name of Finished Products	Rs. 8529664.00
13	Finished Products exported during the claim period to	MS Pipe, MS Shapes & Section
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 2017-18	Rs. 74130459.00
		Rs. 1000000.00

II. Payment of Taxes etc.		
1	VAT paid	
2	CST paid	Rs. 38029.00
3	C-Form submitted or not	Rs. 49563.00 (Adjusted with VAT)
4	Service Tax paid	N/A (Local Sale)
5	Entry Tax paid	Rs. 269422.00
6	Connected Load	Nil
7	Total Units consumed	637 KW
8	Electricity Duty paid for DG set	72851 Units
		Not Used

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9	Central Excise paid	Rs. 1264103.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	1014.79 MT
12	Capacity Utilization	105.51% (Restricted to 100%)
13	Conversion Factor RM to FP	94.79%
14	Total Quantity of RM utilized as per the assessment of CI&C	1748.70 MT
15	Total Quantity of FP produced during the period	1732.15 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (HR Coil, MS Strips) utilized during the period (with opening balance)	1641.93 MT
	ii) Deduction (Overloading / non-submission of RC)	54.64 MT
	Eligible Quantity for FS	1587.29 MT
	90% FS as per calculation sheet	1254362.00
B Finished products		
1	i) Total quantity of FP (MS Pipe, MS Shapes & Section) 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 (MS Pipe, MS Shapes & Section) 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. 1254362.00

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. 1254362.00 / 105.51 x 100 = Rs. 1188856.00 (Rupees eleven lakh eighty eight thousand eight hundred fifty six)** only is recommended being restricted to 100% on Capacity Utilization by the SLC as 90% FS.

143. M/s Sagar Tubes & Structures, Katabari, Gorchuk, Kamrup (M)

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	28.12.2017
3	Date of receipt at CI&C office	15.03.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1732.50 MT
6	i) Name of Verification officer of GM, DICC	Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Jatin Pegu, Joint Director (TS)
7	Name of Raw Materials	HR Coil, MS Strips
8	Source of Raw Materials purchased during the claim period	Kolkata
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. 3263428.00
11	Amount paid for purchased of RM during claim period	Rs. 44732772.00
12	Name of Finished Products	MS Pipe, MS Shapes & Section
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. 56775756.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 1000000.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 2427844.00
2	Connected Load	637 KW
3	Total Units consumed	78655 Units

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4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	97.44% (Restricted to 100%)
6	Conversion Factor RM to FP	99.53%
7	Total Quantity of RM utilized as per the assessment of CI&C	1696.24 MT
8	Total Quantity of FP produced during the period	1511.49 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (HR Coil, MS Strips) utilized during the period (with opening balance)	1660.89 MT
	ii) Deduction (Overloading / non-submission of RC)	7.19 MT
	Eligible Quantity for FS	1653.70 MT
	90% FS as per calculation sheet	1312668.00
B	Finished products	
1	i) Total quantity of FP (MS Pipe, MS Shapes & Section) 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 (MS Pipe, MS Shapes & Section) 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. 1312668.00

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. 1312668.00 (Rupees thirteen lakh twelve thousand six hundred sixty eight)** only is recommended by the SLC as 90% FS.

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144. M/s Vision Metalik Company, Mohanbari, Hindugaon, Dibrugarh

The unit is engaged in manufacturing of Billets in the district of Dibrugarh and it has gone into commercial production w.e.f. 16.09.2013. There are 4 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 (17 th Claim)
2	Date of submission of FSS claim at DICC	07.08.2018
3	Date of receipt at CI&C office	15.09.2018
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	3537 MT
6	i) Name of Verification officer of GM, DICC	Sri B.K. Hazarika, GM, DICC, Dibrugarh
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese
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. 1724943.00
11	Amount paid for purchased of RM during claim period	Rs. 13192645.00
12	Name of Finished Products	Billets
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. 64008361.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 1347.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 5181625.00
2	Connected Load	3000 KW
3	Total Units consumed	99733 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	62.18%
6	Conversion Factor RM to FP	90.63%
7	Total Quantity of RM utilized as per the assessment of CI&C	2426.584 MT
8	Total Quantity of FP produced during the period	2199.462 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Sponge Iron, Pig Iron etc.) utilized during the period (with opening balance)	752.765 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	752.765 MT
	90% FS as per calculation sheet	942945.00
B Finished products		
1	i) Total quantity of FP (Billets) 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 (Billets) 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. 942945.00

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. 942945.00 (Rupees nine lakh forty two thousand nine hundred forty five)** only is recommended by the SLC as 90% FS.

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145. M/s Vision Metalik Company, Mohanbari, Hindugaon, Dibrugarh

I. General		
1	Period of claim	01.10.2017 to 31.12.2017 (18 th Claim)
2	Date of submission of FSS claim at DICC	26.09.2018
3	Date of receipt at CI&C office	22.01.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	3537 MT
6	i) Name of Verification officer of GM, DICC	Sri B.K. Hazarika, GM, DICC, Dibrugarh
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese
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. 1740757.00
11	Amount paid for purchased of RM during claim period	Rs. 12126797.00
12	Name of Finished Products	Billets
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. 87642506.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 1347.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 7622927.00
2	Connected Load	3000 KW
3	Total Units consumed	93258 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	78.18%
6	Conversion Factor RM to FP	90.84%
7	Total Quantity of RM utilized as per the assessment of CI&C	3043.874 MT
8	Total Quantity of FP produced during the period	2765.14 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Sponge Iron, Pig Iron etc.) utilized during the period (with opening balance)	578.555 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	578.555 MT
	90% FS as per calculation sheet	838198.00
B Finished products		
1	i) Total quantity of FP (Billets) 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 (Billets) 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. 838198.00

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. 838198.00 (Rupees eight lakh thirty eight thousand one hundred ninety eight)** only is recommended by the SLC as 90% FS.