

**Minutes of the 12<sup>th</sup> meeting of State Level Committee for Freight Subsidy Scheme, 2013 held on 11.12.2020 at 03:00 PM in Block A, 2<sup>nd</sup> Floor, Conference Hall, Assam Secretariat, Dispur, Guwahati-6**

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. Mayuri Chetia, ACS : Member  
Joint Secretary to the Govt. of Assam  
Finance Department, Dispur, Guwahati-6
- 4. Smti. Pallavi Gogoi, ACS : Member  
Deputy Secretary to the Govt. of Assam  
Excise Department, Dispur, Guwahati-6
- 5. Sri V.K. Agarwal : Member  
Deputy General Manager & CS  
NEDFi Ltd., 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 (UAZ), 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 J. Pegu, Joint Director (TS), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
- 5. Sri T.K. Kataki, Joint Director (Extn.), O/o Commissioner of Industries & Commerce, Assam, Ghy-21
- 6. Sri Abinash Das, Sr. FAO, O/o Commissioner of Industries & Commerce, Assam, Ghy-21
- 7. Sri Dhireswar Kachari, Deputy Director, 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 18<sup>th</sup> 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 appraised the house about the modalities adopted for scrutiny of FSS claims as per DPIIT guidelines & applicable checklist. Member Secretary placed 2 Nos. of deferred claims and 74 Nos. of fresh claims totaling 76 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 11<sup>th</sup> SLC meeting held on 05.10.2020 was confirmed unanimously by all the members present.

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.
  - 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 eligible.
3. Electricity duty paid against use of DG Set, whichever is eligible.
4. Central Excise payment challan / refund statement showing quantity and value, whichever is eligible.
5. For Finished Products, the claim has been compared with Central Excise register and Central Excise return (ER-I) filed by the unit and countersigned by the Central Excise authority.
6. Other check points.
  - 6.1 Matrix (ANNEXURE-IV) 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 Only maximum laden capacity of the vehicle as per RC has been considered.
  - 6.6 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.
  - 6.7 Only Cheque payment has been considered and all cash payment has been deducted.
  - 6.8 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."
  - 6.9 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."
  - 6.10 All bills and vouchers, payment etc. has been verified by the Sr. FAO of CI&C.
  - 6.11 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 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 is also suggested by the Chairman that Agenda Note along with Additional Note Sheet should be circulated to all the members well ahead of the meeting so that the members of the Committee can express their views / comment properly.

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

**Deferred Cases:**

**1 & 2. M/s B.R. Metallics (Unit-AAC Block), Vill- Borshil, Sotshil, Moranjana, Rangia, Kamrup (Rural)**

- 01.07.2018 to 30.09.2018 (7<sup>th</sup> Claim)
- 01.10.2018 to 31.12.2018 (8<sup>th</sup> Claim)

The claims were deferred by the 6<sup>th</sup> SLC in its meeting held on 06.03.2019 and the Committee directed Member Secretary to re-examine the claims pertaining to Finished products exported to Outside NER. Accordingly, the GM, DICC, Kamrup (Rural) & Joint Director (SP) submitted a report regarding export of Finished Goods to Outside the Country i.e. Bhutan and report collected from Jaigaon Customs Office, Gelephu Customs Office and Rinchenhang Gates and placed in the SLC.

The SLC after threadbare discussion decided to defer the claims and directed Member Secretary to re-examine the proposals in regards to import of RM and export of F.P. to Bhutan and after being satisfied by the Member Secretary, the claims will be placed in the subsequent meeting.

**Fresh Cases:**

**1 to 6. M/s B.R. Metallics (Unit-AAC Block), Vill- Borshil, Sotshil, Moranjana, Rangia, Kamrup (Rural)**

- 01.01.2019 to 31.03.2019 (9<sup>th</sup> Claim)
- 01.04.2019 to 30.06.2019 (10<sup>th</sup> Claim)
- 01.07.2019 to 30.09.2019 (11<sup>th</sup> Claim)
- 01.10.2019 to 31.12.2019 (12<sup>th</sup> Claim)
- 01.01.2020 to 31.03.2020 (13<sup>th</sup> Claim)
- 01.04.2020 to 30.06.2020 (14<sup>th</sup> Claim)

The SLC after threadbare discussion decided to defer the claims and directed Member Secretary to re-examine the proposals in regards to import of RM and export of F.P. to Bhutan and after being satisfied by the Member Secretary, the claims will be placed in the subsequent meeting.

**7. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)**

The unit is engaged in manufacturing of MS Ingot in the district of Kamrup (M) and it has gone into commercial production w.e.f. 30.03.2017. There are 8 Nos. 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	01.04.2017 to 30.06.2017 (2 <sup>nd</sup> Claim)
3	Date of receipt at CI&C office	12.03.2018
4	Status of the unit	14.01.2020
5	Installed/assessed capacity quarterly	Functioning
6		1767.825 MT
	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 Bipul Das, Addl. Director (FP)
8	Source of Raw Materials purchased during the claim period	Sponge Iron, Pig Iron, Silico Manganese etc.
9	Actual mode of transportation for carrying RM during the claim period	Durgapur, Siliguri, 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. 1337021.00
12	Name of Finished Products	Rs. 19267273.00
13	Finished Products exported during the claim period to	MS Ingot
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. 16905598.00
		Rs. 204131.00

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II. Payment of Taxes etc.		
1	VAT paid	Rs. 779306.00
2	CST paid	-
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	N/A
5	Entry Tax paid	N/A
6	Connected Load	1250 KW
7	Total Units consumed	267030 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	2819.62 MT
12	Capacity Utilization	35%
13	Conversion Factor RM to FP	82%
14	Total Quantity of RM utilized as per the assessment of CI&C	755.81 MT
15	Total Quantity of FP produced during the period	620.19 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	529.53 MT
	ii) Deduction (Overloading / non-submission of RC)	9.07 MT
	Eligible Quantity for FS	520.46 MT
	90% FS as per calculation sheet	381315.00
B	Finished products	
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 381315.00**

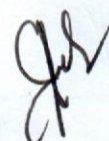
After threadbare discussion, it was found that the unit has claimed the cost of transportation through rail cum road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 381315.00 (Rupees three lakh eighty one thousand three hundred fifteen)** only is recommended by the SLC as 90% FS.

#### 8. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)

I. General		
1	Period of claim	01.07.2017 to 30.09.2017 (3 <sup>rd</sup> Claim)
2	Date of submission of FSS claim at DICC	27.06.2018
3	Date of receipt at CI&C office	14.01.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese etc.
8	Source of Raw Materials purchased during the claim period	Durgapur, Siliguri, Kolkata 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. 1975306.00
11	Amount paid for purchased of RM during claim period	Rs. 15547680.00
12	Name of Finished Products	MS Ingot





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. 29229694.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 204131.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 1165531.00
2	Connected Load	1250 KW
3	Total Units consumed	373155 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	56%
6	Conversion Factor RM to FP	91%
7	Total Quantity of RM utilized as per the assessment of CI&C	1092.26 MT
8	Total Quantity of FP produced during the period	994.030 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	743.74 MT
	ii) Deduction (Overloading / non-submission of RC)	16.89 MT
	Eligible Quantity for FS	<b>726.41 MT</b>
	90% FS as per calculation sheet	<b>470406.00</b>
B	Finished products	
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 470406.00**

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. 470406.00 (Rupees four lakh seventy thousand four hundred six)** only is recommended by the SLC as 90% FS.

**9. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)**

I. General		
1	Period of claim	01.10.2017 to 31.12.2017 (4 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	27.06.2018
3	Date of receipt at CI&C office	14.01.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese etc.
8	Source of Raw Materials purchased during the claim period	Durgapur, Siliguri, Kolkata 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. 4445601.00
11	Amount paid for purchased of RM during claim period	Rs. 39154438.61
12	Name of Finished Products	MS Ingot
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. 48858061.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 204131.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 903581.00
2	Connected Load	1250 KW
3	Total Units consumed	314175 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	75%
6	Conversion Factor RM to FP	90%
7	Total Quantity of RM utilized as per the assessment of CI&C	1477.38 MT
8	Total Quantity of FP produced during the period	1333.56 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	1369.07 MT
	ii) Deduction (Overloading / non-submission of RC)	13.05 MT
	Eligible Quantity for FS	1356.02 MT
	90% FS as per calculation sheet	1005480.00
B	Finished products	
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 1005480.00**

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. 1005480.00 (Rupees ten lakh five thousand four hundred eighty)** only is recommended by the SLC as 90% FS.

**10. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)**

I. General		
1	Period of claim	01.01.2018 to 31.03.2018 (5 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	17.11.2018
3	Date of receipt at CI&C office	14.01.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese etc.
8	Source of Raw Materials purchased during the claim period	Durgapur, Siliguri, Kolkata 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. 1495190.00
11	Amount paid for purchased of RM during claim period	Rs. 24847632.00
12	Name of Finished Products	MS Ingot
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale

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15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 51328500.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 204131.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 3883026.00
2	Connected Load	1250 KW
3	Total Units consumed	320925 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	78%
6	Conversion Factor RM to FP	90%
7	Total Quantity of RM utilized as per the assessment of CI&C	1213.68 MT
8	Total Quantity of FP produced during the period	1381.86 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	1004.36 MT
	ii) Deduction (Overloading / non-submission of RC)	4.62 MT
	Eligible Quantity for FS	999.74 MT
	90% FS as per calculation sheet	738857.00
B	Finished products	
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 738857.00**

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. 738857.00 (Rupees seven lakh thirty eight thousand eight hundred fifty seven)** only is recommended by the SLC as 90% FS.

**11. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)**

I. General		
1	Period of claim	01.04.2018 to 30.06.2018 (6 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	11.03.2019
3	Date of receipt at CI&C office	14.01.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese etc.
8	Source of Raw Materials purchased during the claim period	Jajpur (Odisha), West Bengal 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. 2010782.00
11	Amount paid for purchased of RM during claim period	Rs. 25242992.74
12	Name of Finished Products	MS Ingot
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

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16	Amount received for sale of FP during claim period	Rs. 54934491.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 630363.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 4002488.00
2	Connected Load	1250 KW
3	Total Units consumed	304799 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	69%
6	Conversion Factor RM to FP	87%
7	Total Quantity of RM utilized as per the assessment of CI&C	734.24 MT
8	Total Quantity of FP produced during the period	1225.05 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	733.92 MT
	ii) Deduction (Overloading / non-submission of RC)	4.95 MT
	Eligible Quantity for FS	<b>728.97 MT</b>
	90% FS as per calculation sheet	<b>540612.00</b>
B	Finished products	
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 540612.00**

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. 540612.00 (Rupees five lakh forty thousand six hundred twelve)** only is recommended by the SLC as 90% FS.

**12. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)**

I. General		
1	Period of claim	01.07.2018 to 30.09.2018 (7 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	18.06.2019
3	Date of receipt at CI&C office	14.01.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese etc.
8	Source of Raw Materials purchased during the claim period	Jajpur (Odisha), West Bengal 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. 2146651.00
11	Amount paid for purchased of RM during claim period	Rs. 28901047.76
12	Name of Finished Products	MS Ingot
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. 48929472.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 630363.00



II. Payment of Taxes etc.		
1	GST paid	Rs. 1217665.00
2	Connected Load	1250 KW
3	Total Units consumed	322290 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	77%
6	Conversion Factor RM to FP	86%
7	Total Quantity of RM utilized as per the assessment of CI&C	1573.50 MT
8	Total Quantity of FP produced during the period	1357.23 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	1458.78 MT
	ii) Deduction (Overloading / non-submission of RC)	15.40 MT
	Eligible Quantity for FS	1443.38 MT
	90% FS as per calculation sheet	938618.00
B	Finished products	
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 938618.00**

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. 938618.00 (Rupees nine lakh thirty eight thousand six hundred eighteen)** only is recommended by the SLC as 90% FS.

**13. M/s Hanuman Steel, West Boragaon, Guwahat, Kamrup (M)**

I. General		
1	Period of claim	01.10.2018 to 31.12.2018 (8 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	13.09.2019
3	Date of receipt at CI&C office	12.02.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Sponge Iron, Pig Iron, Silico Manganese etc.
8	Source of Raw Materials purchased during the claim period	Jajpur (Odisha), West Bengal 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. 3659854.00
11	Amount paid for purchased of RM during claim period	Rs. 45121049.18
12	Name of Finished Products	MS Ingot
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. 57244567.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 630363.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 1303996.00
2	Connected Load	1250 KW
3	Total Units consumed	33150.52 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	75.92%
6	Conversion Factor RM to FP	84.37%
7	Total Quantity of RM utilized as per the assessment of CI&C	1590.83 MT
8	Total Quantity of FP produced during the period	1342.19 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Sponge Iron, Pig Iron, Silico Manganese etc.) utilized during the period (with opening balance)	1238.82 MT
	ii) Deduction (Overloading / non-submission of RC)	51.75 MT
	Eligible Quantity for FS	1187.07 MT
	90% FS as per calculation sheet	923308.00
B Finished products		
1	i) Total quantity of FP (MS Ingot) 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 (MS Ingot) 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. 923308.00**

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. 923308.00 (Rupees nine lakh twenty three thousand three hundred eight)** only is recommended by the SLC as 90% FS.

**14. M/s Hanuman Steel, West Borigaon, Guwahat, Kamrup (M)**

I. General		
1	Period of claim	01.01.2019 to 31.03.2019 (9 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	16.12.2019
3	Date of receipt at CI&C office	12.02.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1767.825 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 Bipul Das, Addl. Director (FP)
8	Source of Raw Materials purchased during the claim period	Sponge Iron, Pig Iron, Silico Manganese etc.
9	Actual mode of transportation for carrying RM during the claim period	Jajpur (Odisha), West Bengal 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. 3713790.00
12	Name of Finished Products	Rs. 42228246.00
13	Finished Products exported during the claim period to	MS Ingot
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 2019-20	Rs. 51549312.00
		Rs. 630363.00