

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	269.63 MT
	ii) Deduction (Overloading / non-submission of RC)	5.80 MT
	Eligible Quantity for FS	263.83 MT
	90% FS as per calculation sheet	327195.00
B	Finished products	
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 327195.00**

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. 327195.00** (Rupees three lakh twenty seven thousand one hundred ninety five) only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.04.2018 to 30.06.2018 (13 <sup>th</sup> Claim)
3	Date of receipt at CI&C office	05.03.2019
4	Status of the unit	12.07.2019
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	670.50 MT
	ii) Name of Re-Verification Officer of CI&C	Sri R. Lagashu, GM, DICC, Tinsukia Sri M.N. Saikia, AM, DICC, Tinsukia
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	MS Wire Rod
9	Actual mode of transportation for carrying RM during the claim period	Burdwan, Durgapur
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 727373.00
12	Name of Finished Products	Rs. 11008614.00
13	Finished Products exported during the claim period to	Black Wire, Wire Nail
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2019-20	Rs. 3917550.00 Rs. 5683.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	Rs. 260186.00
3	Total Units consumed	300 KW
4	Electricity Duty paid for DG set	75834.9 Units
5	Capacity Utilization	Not Used
6	Conversion Factor RM to FP	21.69%
7	Total Quantity of RM utilized as per the assessment of CI&C	61.11%
8	Total Quantity of FP produced during the period	230.40 MT 145.40 MT

#### I. Calculation of FS by CI&C Office

A Raw Materials		
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	230.40 MT
	ii) Deduction (Overloading / non-submission of RC)	4.08 MT
	Eligible Quantity for FS	226.32 MT
	90% FS as per calculation sheet	280676.00
B Finished products		
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 280676.00**

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. 280676.00 (Rupees two lakh eighty thousand six hundred seventy six)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.07.2018 to 30.09.2018 (14 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	14.08.2019
3	Date of receipt at CI&C office	31.12.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri M.N. Saikia, AM, DICC, Tinsukia
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	MS Wire Rod
9	Actual mode of transportation for carrying RM during the claim period	Burdwan, Durgapur
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 195554.00
12	Name of Finished Products	Rs. 2687464.00
13	Finished Products exported during the claim period to	Black Wire, Wire Nail
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2019-20	Rs. 5142625.00
		Rs. 5683.00

II. Payment of Taxes etc.		
1.	GST paid	Rs. 520968.00
2	Connected Load	300 KW
3	Total Units consumed	39291 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	7.46%
6	Conversion Factor RM to FP	83%
7	Total Quantity of RM utilized as per the assessment of CI&C	60.00 MT
8	Total Quantity of FP produced during the period	50.00 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	60.00 MT

	ii) Deduction (Overloading / non-submission of RC)	
	Eligible Quantity for FS	Nil
	90% FS as per calculation sheet	60.00 MT
B	Finished products	54489.00
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 54489.00**

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. 54489.00 (Rupees fifty four thousand four hundred eighty nine)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.10.2018 to 31.12.2018 (15 <sup>th</sup> Claim)
3	Date of receipt at CI&C office	20.09.2019
4	Status of the unit	31.12.2019
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	670.50 MT
	ii) Name of Re-Verification Officer of CI&C	Sri P. Kotoky, GM, DICC, Tinsukia Sri M.N. Saikia, AM, DICC, Tinsukia
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	MS Wire Rod
9	Actual mode of transportation for carrying RM during the claim period	Burdwan, Durgapur
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 421432.00
12	Name of Finished Products	Rs. 6070167.00
13	Finished Products exported during the claim period to	Black Wire, Wire Nail
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2019-20	Rs. 2909050.00 Rs. 5683.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	Rs. 37905.00
3	Total Units consumed	300 KW
4	Electricity Duty paid for DG set	29440 Units
5	Capacity Utilization	Not Used
6	Conversion Factor RM to FP	14.97%
7	Total Quantity of RM utilized as per the assessment of CI&C	100%
8	Total Quantity of FP produced during the period	100.40 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	100.40 MT
	ii) Deduction (Overloading / non-submission of RC)	3.29 MT
	Eligible Quantity for FS	97.11 MT

	90% FS as per calculation sheet	
B	Finished products	117957.00
1	i) Total quantity of FP (Black Wire, Wire Nail) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Black Wire, Wire Nail) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	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. 117957.00**

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. 117957.00 (Rupees one lakh seventeen thousand nine hundred fifty seven)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.01.2019 to 31.03.2019 (16 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	04.12.2019
3	Date of receipt at CI&C office	31.12.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	670.50 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Kotoky, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri M.N. Saikia, AM, DICC, Tinsukia
7	Name of Raw Materials	MS Wire Rod
8	Source of Raw Materials purchased during the claim period	Burdwan, Durgapur
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 1004343.00
11	Amount paid for purchased of RM during claim period	Rs. 13388882.00
12	Name of Finished Products	Black Wire, Wire Nail
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 24245249.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 5683.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 1454709.00
2	Connected Load	300 KW
3	Total Units consumed	99271.6 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	37.38%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	250.06 MT
8	Total Quantity of FP produced during the period	250.06 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (MS Wire Rod) utilized during the period (with opening balance)	250.06 MT
	ii) Deduction (Overloading / non-submission of RC)	2.08 MT
	Eligible Quantity for FS	247.98 MT
	90% FS as per calculation sheet	301213.00
B	Finished products	

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

**Total FS (A+B) as recommended by office of CI&C = Rs. 301213.00**

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. 301213.00 (Rupees three lakh one thousand two hundred thirteen)** only is recommended by the SLC as 90% FS.

**13. M/s Sri Prabhat Food Product Industry, IID Centre, Parbatipur, Jagun, Tinsukia**

The unit is engaged in manufacturing of Atta, Maida, Bran in the district of Tinsukia and it has gone into commercial production w.e.f. 09.05.2015. There are 4 Nos. of FSS claim of the Unit and details of the claim are as follows:

<b>I. General</b>		
1	Period of claim	01.01.2019 to 31.03.2019 (16 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	24.04.2019
3	Date of receipt at CI&C office	10.06.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	5670 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia Sri M.N. Saikia, AM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Kataki, Deputy Director (P)
7	Name of Raw Materials	Wheat
8	Source of Raw Materials purchased during the claim period	Bihar, 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. 415600.00
11	Amount paid for purchased of RM during claim period	Rs. 5439885.00
12	Name of Finished Products	Atta, Maida, Bran
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. 26302656.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 509481.00

<b>II. Payment of Taxes etc.</b>		
1	GST paid	Exempted
2	Connected Load	250 KW
3	Total Units consumed	29160 Units
4	Electricity Duty paid for DG set	Rs. 2916.00
5	Capacity Utilization	52%
6	Conversion Factor RM to FP	88%
7	Total Quantity of RM utilized as per the assessment of CI&C	990.245 MT
8	Total Quantity of FP produced during the period	232.425 MT

<b>I. Calculation of FS by CI&amp;C Office</b>		
A	Raw Materials	
1	i) Quantity of RM (Wheat) utilized during the period (with opening balance)	257.975 MT
	ii) Deduction (Overloading / non-submission of RC)	25.550 MT
	Eligible Quantity for FS	232.425 MT
	90% FS as per calculation sheet	306681.00
B	Finished products	

*[Handwritten signatures and marks]*

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

**Total FS (A+B) as recommended by office of CI&C = Rs. 306681.00**

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. 306681.00 (Rupees three lakh six thousand six hundred eighty one)** only is recommended by the SLC as 90% FS.

**14. M/s Sri Prabhat Food Product Industry, IID Centre, Parbatipur, Jagun, Tinsukia**

I. General		
1	Period of claim	01.04.2019 to 30.06.2019 (17 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	14.08.2019
3	Date of receipt at CI&C office	26.08.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	5670 MT
6	i) Name of Verification officer of GM, DICC	Sri R. Lagashu, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri M.N. Saikia, AM, DICC, Tinsukia
7	Name of Raw Materials	Sri T.K. Kataki, Deputy Director (P)
8	Source of Raw Materials purchased during the claim period	Wheat
9	Actual mode of transportation for carrying RM during the claim period	Bihar, 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. 1975000.00
12	Name of Finished Products	Rs. 23638632.00
13	Finished Products exported during the claim period to	Atta, Maida, Bran
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. 25632645.00
		Rs. 509481.00

II. Payment of Taxes etc.		
1	GST paid	Exempted
2	Connected Load	250 KW
3	Total Units consumed	46953 Units
4	Electricity Duty paid for DG set	Rs. 4695.00
5	Capacity Utilization	28%
6	Conversion Factor RM to FP	99%
7	Total Quantity of RM utilized as per the assessment of CI&C	1599.647 MT
8	Total Quantity of FP produced during the period	1596.525 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Wheat) utilized during the period (with opening balance)	1164.647 MT
	ii) Deduction (Overloading / non-submission of RC)	70.850 MT
	Eligible Quantity for FS	1093.797 MT
	90% FS as per calculation sheet	1443245.00
B	Finished products	
1	i) Total quantity of FP (Atta, Maida, Bran) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	

	Eligible quantity for FS	
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Atta, Maida, Bran) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil
		Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 1443245.00**

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. 1443245.00 (Rupees fourteen lakh forty three thousand two hundred forty five)** only is recommended by the SLC as 90% FS.

**15. M/s Sri Prabhat Food Product Industry, IID Centre, Parbatipur, Jagun, Tinsukia**

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.07.2019 to 30.09.2019 (18 <sup>th</sup> Claim)
3	Date of receipt at CI&C office	11.02.2020
4	Status of the unit	18.03.2020
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	5670 MT
	ii) Name of Re-Verification Officer of CI&C	Sri R. Lagashu, GM, DICC, Tinsukia Sri M.N. Saikia, AM, DICC, Tinsukia Sri T.K. Kataki, Deputy Director (P)
7	Name of Raw Materials	Wheat
8	Source of Raw Materials purchased during the claim period	Bihar, 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. 1299205.00
11	Amount paid for purchased of RM during claim period	Rs. 17397161.00
12	Name of Finished Products	Atta, Maida, Bran
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. 25732404.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 509481.00

II. Payment of Taxes etc.		
1	GST paid	Exempted
2	Connected Load	250 KW
3	Total Units consumed	37000 Units
4	Electricity Duty paid for DG set	Rs. 3700.00
5	Capacity Utilization	21.45%
6	Conversion Factor RM to FP	96.90%
7	Total Quantity of RM utilized as per the assessment of CI&C	1259.05 MT
8	Total Quantity of FP produced during the period	1216.23 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Wheat) utilized during the period (with opening balance)	818.05 MT
	ii) Deduction (Overloading / non-submission of RC)	26.64 MT
	Eligible Quantity for FS	791.41 MT
	90% FS as per calculation sheet	791.41 MT
B	Finished products	928946.00
1	i) Total quantity of FP (Atta, Maida, Bran) 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 (Atta, Maida, Bran) sold within NER (with opening balance)		Nil
	ii) Deduction (Overloading / non-submission of RC)		
	Eligible quantity for FS		
	50% FS for FP as per calculation sheet		
	Total eligible amount of FP		Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 928946.00**

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. 928946.00 (Rupees nine lakh twenty eight thousand nine hundred forty six)** only is recommended by the SLC as 90% FS.

**16. M/s Sri Prabhat Food Product Industry, IID Centre, Parbatipur, Jagun, Tinsukia**

I. General		
1	Period of claim	01.10.2019 to 31.12.2019 (19 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	11.02.2020
3	Date of receipt at CI&C office	18.03.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	5670 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Kotoky, GM, DICC, Tinsukia
	ii) Name of Re-Verification Officer of CI&C	Sri M.N. Saikia, AM, DICC, Tinsukia
7	Name of Raw Materials	Sri T.K. Kataki, Deputy Director (P)
8	Source of Raw Materials purchased during the claim period	Wheat
9	Actual mode of transportation for carrying RM during the claim period	Bihar, 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. 2445873.00
12	Name of Finished Products	Rs. 37261250.00
13	Finished Products exported during the claim period to	Atta, Maida, Bran
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. 27249747.00
		Rs. 509481.00

II. Payment of Taxes etc.		
1	GST paid	Exempted
2	Connected Load	250 KW
3	Total Units consumed	49000 Units
4	Electricity Duty paid for DG set	Rs. 49000.00
5	Capacity Utilization	32.67%
6	Conversion Factor RM to FP	97.87%
7	Total Quantity of RM utilized as per the assessment of CI&C	1892.60 MT
8	Total Quantity of FP produced during the period	1612.61 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Wheat) utilized during the period (with opening balance)	1650.60 MT
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible Quantity for FS	
	90% FS as per calculation sheet	
		56.51 MT
		1594.09 MT
		2103372.00
B Finished products		
1	i) Total quantity of FP (Atta, Maida, Bran) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible quantity for FS	
	90% FS for FP as per calculation sheet	
		Nil
		Nil
2	i) Total quantity of FP (Atta, Maida, Bran) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
		Nil



Eligible quantity for FS	
50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP	Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 2103372.00**

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. 2103372.00 (Rupees twenty one lakh three thousand three hundred seventy two)** only is recommended by the SLC as 90% FS.

**17. M/s Jyothy Laboratories Ltd. (Unit-V), Silasindurighopa, Ambari Chowk, Changsari, Kamrup (Rural)**

The unit is engaged in manufacturing of Soap in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 14.03.2017. There are 7 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	14.03.2017 to 31.03.2017 (1 <sup>st</sup> Claim)
2	Date of submission of FSS claim at DICC	27.02.2018
3	Date of receipt at CI&C office	15.03.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	7087.5 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 S.P. Bhuyan, FM, DICC, Kamrup (Rural)
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	Soap Noodles, Transparent Flakes, Talcum Powder, Hard Paraffin etc.
9	Actual mode of transportation for carrying RM during the claim period	Palghar, Mumbai, Kolkata etc.
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. 1025586.00
12	Amount paid for purchased of RM during claim period	Rs. 16493027.00
13	Name of Finished Products	Soap
14	Finished Products exported during the claim period to	West Bengal
15	Actual mode of transportation of carrying FP	By Road
16	Actual transportation cost paid by the unit for FP exported to	Rs. 31426.00
17	Amount received for sale of FP during claim period	Rs. 2952180.00
18	Income Tax Return for the Assessment Year 2017-18	Rs. 329758554.00

II. Payment of Taxes etc.		
1	VAT paid	
2	CST paid	Rs. 5990.00
3	C-Form submitted or not	Nil
4	Service Tax paid	Submitted
5	Entry Tax paid	Rs. 134277.00
6	Connected Load	Rs. 356590.00
7	Total Units consumed	536 KW
8	Electricity Duty paid for DG set	61000 Units
9	Central Excise paid	Rs. 114577.00
10	Excise Certificate submitted or not	Rs. 347689.00
11	Quantity cleared by Central Excise	Submitted
12	Capacity Utilization	900 U
13	Conversion Factor RM to FP	0.05%
14	Total Quantity of RM utilized as per the assessment of CI&C	100%
15	Total Quantity of FP produced during the period	59.88 MT
		51.11 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Soap Noodles, Talcum Powder etc) utilized during the period (with opening balance)	59.88 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	59.88 MT

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	90% FS as per calculation sheet	
B	Finished products	38134.00
1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	13.02 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	13.02 MT
	90% FS for FP as per calculation sheet	8042.00
2	i) Total quantity of FP (Soap) 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	8042.00

**Total FS (A+B) as recommended by office of CI&C =Rs. 46176.00**

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. 46176.00 (Rupees forty six thousand one hundred seventy six) only is recommended by the SLC as 90% FS.

**18. M/s Jyothy Laboratories Ltd. (Unit-V), Silasindurighopa, Ambari Chowk, Changsari, Kamrup (Rural)**

I. General		
1	Period of claim	01.04.2017 to 30.06.2017 (2 <sup>nd</sup> Claim)
2	Date of submission of FSS claim at DICC	31.03.2018
3	Date of receipt at CI&C office	02.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	7087.5 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 S.P. Bhuyan, 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	Soap Noodles, Transparent Flakes, Talcum Powder, Hard Paraffin etc.
9	Actual mode of transportation for carrying RM during the claim period	Palghar, Mumbai, 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. 6300403.00
12	Name of Finished Products	Rs. 104479167.00
13	Finished Products exported during the claim period to	Soap
14	Actual mode of transportation of carrying FP	Chennai, Delhi, Bengalore 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. 3492502.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 219278820.00
		Rs. 433202336.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 26533.00
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 567868.00
5	Entry Tax paid	Rs. 478281.00
6	Connected Load	536 KW
7	Total Units consumed	222085 Units
8	Electricity Duty paid for DG set	Rs. 114577.00
9	Central Excise paid	Rs. 11302175.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	1075.98 MT
12	Capacity Utilization	17.07%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	1184.13 MT
15	Total Quantity of FP produced during the period	1748.51 MT