

517

II. Payment of Taxes etc.		
1	GST paid	Rs. 172067.00
2	Connected Load	1250 KW
3	Total Units consumed	302040 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	74.44%
6	Conversion Factor RM to FP	79.25%
7	Total Quantity of RM utilized as per the assessment of CI&C	1761.20 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)	1761.200 MT
	ii) Deduction (Overloading / non-submission of RC)	223.065 MT
	Eligible Quantity for FS	1538.135 MT
	90% FS as per calculation sheet	1228897.00
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. 1228897.00

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. 1228897.00 (Rupees twelve lakh twenty eight thousand eight hundred ninety seven)** only is recommended by the SLC as 90% FS.

15. M/s K.D. Infra, Sila, Chowkigate, Changsari, Kamrup (Rural)

The unit is engaged in manufacturing of AAC Block in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 11.02.2015. There are 2 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.04.2017 to 30.06.2017 (10 th Claim)
2	Date of submission of FSS claim at DICC	27.11.2017
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural) Sri Bipul Das, Addl. Director (FP) Sri K.L. Baishya, Joint Director (SP)
7	Name of Raw Materials	Aluminium Powder, S/Oil, River Sand, OP Cement, Stone Dust, Gypsum etc.
8	Source of Raw Materials purchased during the claim period	Meghalaya, Gujrat, Rajasthan
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. 9660319.52
11	Amount paid for purchased of RM during claim period	Rs. 17623294.00
12	Name of Finished Products	AAC Block
13	Finished Products exported during the claim period to	New Jalpaiguri, Coochbehar, Meghalaya etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 3851202.00
16	Amount received for sale of FP during claim period	Rs. 32723791.85
17	Income Tax Return for the Assessment Year 2017-18	Rs. 9488814.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 41142.00
2	CST paid	-
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 431381.00
5	Entry Tax paid	Rs. 833712.00
6	Connected Load	776 KW
7	Total Units consumed	353208 Units
8	Electricity Duty paid for DG set	Not used
9	Central Excise paid	Rs. 3019968.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	20544.98 CM
12	Capacity Utilization	99.92%
13	Conversion Factor RM to FP	103.97% (Water used not considered)
14	Total Quantity of RM utilized as per the assessment of CI&C	16347.386 MT
15	Total Quantity of FP produced during the period	16997.854 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Aluminium Powder, S/Oil, Gypsum, River Sand, OP Cement etc.) utilized during the period (with opening balance)	3684.229 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	3684.229 MT
	90% FS as per calculation sheet	2818253.00
B Finished products		
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	938.370 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	938.370 MT
	90% FS for FP as per calculation sheet	566899.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	1977.488 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1977.488 MT
	50% FS for FP as per calculation sheet	620278.00
	Total eligible amount of FP	1187177.00
	Restricted to 100% conversion in weight from RM to FP	1140046.00

Total FS (A+B) as recommended by office of CI&C = Rs. 3958299.00

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. 3958299.00 (Rupees thirty nine lakh fifty eight thousand two hundred ninety nine)** only is recommended by the SLC as 90% & 50% FS.

16. M/s K.D. Infra, Sila, Chowkigate, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2018 to 31.12.2018 (16 th Claim)
2	Date of submission of FSS claim at DICC	21.02.2019
3	Date of receipt at CI&C office	04.10.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	17010 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP) Sri T.K. Kataki, Joint Director (Extn.)
7	Name of Raw Materials	Aluminium Powder, S/Oil, River Sand, OP Cement, Stone Dust, Gypsum etc.
8	Source of Raw Materials purchased during the claim period	Meghalaya, Gujrat, Rajasthan
9	Actual mode of transportation for carrying RM during the claim period	By Rail & Road

10	Actual transportation cost paid for RM during the claim period	Rs. 9802765.00
11	Amount paid for purchased of RM during claim period	Rs. 11643297.00
12	Name of Finished Products	AAC Block
13	Finished Products exported during the claim period to	New Jalpaiguri, Coochbehar, Meghalaya etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 3123077.00
16	Amount received for sale of FP during claim period	Rs. 45452492.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 12944087.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 11187432.00
2	Connected Load	776 KW
3	Total Units consumed	536514 Units
4	Electricity Duty paid for DG set	Not used
5	Capacity Utilization	128.95% (Restricted to 100%)
6	Conversion Factor RM to FP	138.42% (Water used not considered)
7	Total Quantity of RM utilized as per the assessment of CI&C	15846.614 MT
8	Total Quantity of FP produced during the period	21935.127 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Aluminium Powder, S/Oil, Gypsum, River Sand, OP Cement etc.) utilized during the period (with opening balance)	4607.091 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	4607.091 MT
	90% FS as per calculation sheet	3501037.00
B	Finished products	
1	i) Total quantity of FP (AAC Block) sold outside the NER (with opening balance)	1378.820 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1378.820 MT
	90% FS for FP as per calculation sheet	777263.00
2	i) Total quantity of FP (AAC Block) sold within NER (with opening balance)	291.820 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	291.820 MT
	50% FS for FP as per calculation sheet	85959.00
	Total eligible amount of FP	863222.00
	Restricted to 100% conversion in weight from RM to FP	531573.00

Total FS (A+B) as recommended by office of CI&C = Rs. 4032609.00

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. 4032609.00 (Rupees forty lakh thirty two thousand six hundred nine)** only is recommended by the SLC as 90% & 50% FS.

17. M/s Jyothy Laboratories Ltd. (Unit-IV), Plot No. 109, BIP, Gouripur, North Guwahati, Kamrup (Rural)

The unit is engaged in manufacturing of Liquid Fabric Whitener in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 20.03.2017. There are 4 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.01.2018 to 31.03.2018 (5 th Claim)
2	Date of submission of FSS claim at DICC	28.07.2018
3	Date of receipt at CI&C office	20.05.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	3150 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
		Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Acid Voilet Paste, HDPE, Koylene PP etc.
8	Source of Raw Materials purchased during the claim period	West Bengal, Mumbai etc.

520

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. 1506705.00
11	Amount paid for purchased of RM during claim period	Rs. 35831456.00
12	Name of Finished Products	Liquid Fabric Whitener
13	Finished Products exported during the claim period to	Ahmedabad, Ambala etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 6276632.00
16	Amount received for sale of FP during claim period	Rs. 335817890.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST paid	Rs.1262988.00
2	Connected Load	945 KW
3	Total Units consumed	637707.90 Units
4	Electricity Duty paid for DG set	Rs. 3251.00
5	Capacity Utilization	60.73%
6	Conversion Factor RM to FP	89.23%
7	Total Quantity of RM utilized as per the assessment of CI&C	2119.05 MT
8	Total Quantity of FP produced during the period	1913.16 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Acid Voilet Paste, HDPE, Koylene PP etc.) utilized during the period (with opening balance)	334.07 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	181.28 MT
	90% FS as per calculation sheet	79813.00
B	Finished products	
1	i) Total quantity of FP (Liquid Fabric Whitener) sold outside the NER (with opening balance)	1913.16 MT
	ii) Deduction (Overloading / non-submission of RC)	598.22 MT
	Eligible quantity for FS	1314.94 MT
	90% FS for FP as per calculation sheet	592681.00
2	i) Total quantity of FP (Liquid Fabric Whitener) 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	592681.00

Total FS (A+B) as recommended by office of CI&C = Rs. 672494.00

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. 672494.00 (Rupees six lakh seventy two thousand four hundred ninety four)** only is recommended by the SLC as 90% FS.

18. M/s Jyothy Laboratories Ltd. (Unit-IV), Plot No. 109, BIP, Gouripur, North Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.04.2018 to 30.06.2018 (6 th Claim)
2	Date of submission of FSS claim at DICC	30.10.2018
3	Date of receipt at CI&C office	20.05.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	3150 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Acid Voilet Paste, HDPE, Koylene PP etc.
8	Source of Raw Materials purchased during the claim period	West Bengal, Mumbai etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road

521

10	Actual transportation cost paid for RM during the claim period	Rs. 1139566.00
11	Amount paid for purchased of RM during claim period	Rs. 32027033.00
12	Name of Finished Products	Liquid Fabric Whitener
13	Finished Products exported during the claim period to	Ahmedabad, Ambala etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 5771817.00
16	Amount received for sale of FP during claim period	Rs. 70160264.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST paid	Nil
2	Connected Load	945 KW
3	Total Units consumed	734825.53 Units
4	Electricity Duty paid for DG set	Rs. 3251.00
5	Capacity Utilization	57%
6	Conversion Factor RM to FP	89%
7	Total Quantity of RM utilized as per the assessment of CI&C	2083.15 MT
8	Total Quantity of FP produced during the period	1806.26 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Acid Violet Paste, HDPE, Koylene PP etc.) utilized during the period (with opening balance)	374.02 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	374.02 MT
	90% FS as per calculation sheet	165622.00
B	Finished products	
1	i) Total quantity of FP (Liquid Fabric Whitener) sold outside the NER (with opening balance)	1562.57 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1562.57 MT
	90% FS for FP as per calculation sheet	665564.00
2	i) Total quantity of FP (Liquid Fabric Whitener) 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	665564.00

Total FS (A+B) as recommended by office of CI&C = Rs. 831186.00

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. 831186.00** (Rupees eight lakh thirty one thousand one hundred eighty six) only is recommended by the SLC as 90% FS.

19. M/s Jyothy Laboratories Ltd. (Unit-IV), Plot No. 109, BIP, Gouripur, North Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.07.2018 to 30.09.2018 (7 th Claim)
2	Date of submission of FSS claim at DICC	02.11.2018
3	Date of receipt at CI&C office	20.05.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	3150 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Acid Violet Paste, HDPE, Koylene PP etc.
8	Source of Raw Materials purchased during the claim period	West Bengal, Mumbai 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. 1139566.00

11	Amount paid for purchased of RM during claim period	Rs. 32027033.00
12	Name of Finished Products	Liquid Fabric Whitener
13	Finished Products exported during the claim period to	Ahmedabad, Ambala etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 5711817.00
16	Amount received for sale of FP during claim period	Rs. 70160264.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 468185537.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 31624063.00
2	Connected Load	945 KW
3	Total Units consumed	1236304.60 Units
4	Electricity Duty paid for DG set	Rs. 3251.00
5	Capacity Utilization	61.36%
6	Conversion Factor RM to FP	91.86%
7	Total Quantity of RM utilized as per the assessment of CI&C	2211.06 MT
8	Total Quantity of FP produced during the period	1950.24 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Acid Voilet Paste, HDPE, Koylene PP etc.) utilized during the period (with opening balance)	267.15 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	267.15 MT
	90% FS as per calculation sheet	102273.00
B	Finished products	
1	i) Total quantity of FP (Liquid Fabric Whitener) sold outside the NER (with opening balance)	1647.21 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1647.21 MT
	90% FS for FP as per calculation sheet	685900.00
2	i) Total quantity of FP (Liquid Fabric Whitener) 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	685900.00

Total FS (A+B) as recommended by office of CI&C = Rs. 788173.00

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. 788173.00** (Rupees seven lakh eighty eight thousand one hundred seventy three) only is recommended by the SLC as 90% FS.

20. M/s Jyothy Laboratories Ltd. (Unit-IV), Plot No. 109, BIP, Gouripur, North Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2018 to 31.12.2018 (8 th Claim)
2	Date of submission of FSS claim at DICC	30.01.2019
3	Date of receipt at CI&C office	20.05.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	3150 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Acid Voilet Paste, HDPE, Koylene PP etc.
8	Source of Raw Materials purchased during the claim period	West Bengal, Mumbai 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. 1334200.00
11	Amount paid for purchased of RM during claim period	Rs. 39077796.00

523

12	Name of Finished Products	Liquid Fabric Whitener
13	Finished Products exported during the claim period to	Ahmedabad, Ambala etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 8566231.00
16	Amount received for sale of FP during claim period	Rs. 75962207.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 468185537.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 41835549.00
2	Connected Load	945 KW
3	Total Units consumed	594708.800 Units
4	Electricity Duty paid for DG set	Rs. 3251.00
5	Capacity Utilization	60.96%
6	Conversion Factor RM to FP	67.70%
7	Total Quantity of RM utilized as per the assessment of CI&C	2247.64 MT
8	Total Quantity of FP produced during the period	1920.41 MT

I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Acid Violet Paste, HDPE, Koylene PP etc.) utilized during the period (with opening balance)	410.60 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	410.60 MT
	90% FS as per calculation sheet	181765.00
B	Finished products	
1	i) Total quantity of FP (Liquid Fabric Whitener) sold outside the NER (with opening balance)	1707.41 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1707.41 MT
	90% FS for FP as per calculation sheet	727262.00
2	i) Total quantity of FP (Liquid Fabric Whitener) 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	727262.00

Total FS (A+B) as recommended by office of CI&C = Rs. 909027.00

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. 909027.00 (Rupees nine lakh nine thousand twenty seven)** only is recommended by the SLC as 90% FS.

21. M/s Khandelwal Saw Mills (P) Ltd., Ward No. 2, Parley, Palashbari, Kamrup (Rural)

The unit is engaged in manufacturing of BWR Plywood in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 08.02.2016. There is 1 No. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.07.2016 to 30.09.2016 (3 rd Claim)
2	Date of submission of FSS claim at DICC	30.06.2017
3	Date of receipt at CI&C office	27.07.2017
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	2243 MT (Double Shift)
6	i) Name of Verification officer of GM, DICC	Sri A.K. Nath, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri K.L. Baishya, Joint Director (SP)
7	Name of Raw Materials	Core Veneer, Face Veneer etc.
8	Source of Raw Materials purchased during the claim period	Nagaland, Meghalaya, 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. 466540.00

524

11	Amount paid for purchased of RM during claim period	Rs. 11767048.00
12	Name of Finished Products	BWR Plywood
13	Finished Products exported during the claim period to	Agartala, Siliguri, Hyderabad etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 831233.00
16	Amount received for sale of FP during claim period	Rs. 25010734.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 702783.00

II. Payment of Taxes etc.		
1	VAT paid	Exempted
2	CST paid	Exempted
3	C-Form submitted or not	Submitted
4	Service Tax paid	N/A
5	Entry Tax paid	N/A
6	Connected Load	350 KW
7	Total Units consumed	101277 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	N/A
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	18.84%
13	Conversion Factor RM to FP	95.01%
14	Total Quantity of RM utilized as per the assessment of CI&C	444.702 MT
15	Total Quantity of FP produced during the period	422.509 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Core Veneer, Face Veneer etc.) utilized during the period (with opening balance)	432.012 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	432.012 MT
	90% FS as per calculation sheet	127215.00
B Finished products		
1	i) Total quantity of FP (BWR Plywood) sold outside the NER (with opening balance)	212.822 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	212.822 MT
	90% FS for FP as per calculation sheet	85921.00
2	i) Total quantity of FP (BWR Plywood) 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	85921.00

Total FS (A+B) as recommended by office of CI&C = Rs. 213136.00

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. 213136.00** (Rupees two lakh thirteen thousand one hundred thirty six) only is recommended by the SLC as 90% FS.

22. M/s SBM Roofings, Behind Tirupati Weight Bridge, NH-37, Gorchuk, Kamrup (M)

The unit is engaged in manufacturing of Profile Sheet & Ridging Sheet in the district of Kamrup (M) and it has gone into commercial production w.e.f. 28.03.2017. There are 8 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.04.2017 to 30.06.2017 (2 nd Claim)
2	Date of submission of FSS claim at DICC	05.03.2018
3	Date of receipt at CI&C office	01.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1800 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	Coil
8	Source of Raw Materials purchased during the claim period	Pune
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. 1993843.00
11	Amount paid for purchased of RM during claim period	Rs. 15878432.00
12	Name of Finished Products	Profile Sheet & Ridging Sheet
13	Finished Products exported during the claim period to	Locally Sale
14	Actual mode of transportation of carrying FP	Ex-Factory Sale
15	Actual transportation cost paid by the unit for FP exported to	N/A
16	Amount received for sale of FP during claim period	Rs. 7402574.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 1801552.00

II. Payment of Taxes etc.		
1	VAT paid	Rs. 1519.00
2	CST paid	-
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 89722.00
5	Entry Tax paid	Rs. 379970.00
6	Connected Load	30 KW
7	Total Units consumed	2185 Units
8	Electricity Duty paid for DG set	Not Used
9	Central Excise paid	N/A
10	Excise Certificate submitted or not	N/A
11	Quantity cleared by Central Excise	79.942 MT
12	Capacity Utilization	4.44%
13	Conversion Factor RM to FP	100%
14	Total Quantity of RM utilized as per the assessment of CI&C	79.942 MT
15	Total Quantity of FP produced during the period	79.942 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Coil) utilized during the period (with opening balance)	79.942 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	79.9422 MT
	90% FS as per calculation sheet	62564.00
B Finished products		
1	i) Total quantity of FP (Profile Sheet & Ridging Sheet) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Profile Sheet & Ridging Sheet) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 62564.00

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. 62564.00 (Rupees sixty two thousand five hundred sixty four)** only is recommended by the SLC as 90% FS.

526

23. M/s SBM Roofings, Behind Tirupati Weight Bridge, NH-37, Gorchuk, Kamrup (M)

I. General		
1	Period of claim	01.07.2017 to 30.09.2017 (3 rd Claim)
2	Date of submission of FSS claim at DICC	29.06.2018
3	Date of receipt at CI&C office	01.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1800 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 Jatin Pegu, Joint Director (TS)
7	Name of Raw Materials	Coil
8	Source of Raw Materials purchased during the claim period	Pune, Rengali
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. 1046536.00
11	Amount paid for purchased of RM during claim period	Rs. 12707931.00
12	Name of Finished Products	Profile Sheet & Ridging Sheet
13	Finished Products exported during the claim period to	Locally Sale
14	Actual mode of transportation of carrying FP	Ex-Factory Sale
15	Actual transportation cost paid by the unit for FP exported to	N/A
16	Amount received for sale of FP during claim period	Rs. 1063875.89
17	Income Tax Return for the Assessment Year 2018-19	Rs. 1801552.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 1458760.00
2	Connected Load	30 KW
3	Total Units consumed	2994 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	9%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	170.033 MT
8	Total Quantity of FP produced during the period	170.033 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Coil) utilized during the period (with opening balance)	170.033 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	170.033 MT
	90% FS as per calculation sheet	117644.00
B Finished products		
1	i) Total quantity of FP (Profile Sheet & Ridging Sheet) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Profile Sheet & Ridging Sheet) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 117644.00

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. 117644.00 (Rupees one lakh seventeen thousand six hundred forty four)** only is recommended by the SLC as 90% FS.