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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)	1184.13 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	1184.13 MT
	90% FS as per calculation sheet	747612.00
B	Finished products	
1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	1039.99 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1039.99 MT
	90% FS for FP as per calculation sheet	642433.00
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	642433.00

Total FS (A+B) as recommended by office of CI&C = Rs. 1390045.00

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. 1390045.00 (Rupees thirteen lakh ninety thousand forty five)** only is recommended by the SLC as 90% FS.

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

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	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 etc.
9	Actual mode of transportation for carrying RM during the claim period	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. 8465684.80
12	Amount paid for purchased of RM during claim period	Rs. 122612826.00
13	Name of Finished Products	Soap
14	Finished Products exported during the claim period to	Chennai, Kolkata, Bangalore etc.
15	Actual mode of transportation of carrying FP	By Road
16	Actual transportation cost paid by the unit for FP exported to	Rs. 6292281.00
17	Amount received for sale of FP during claim period	Rs. 314922240.00
18	Income Tax Return for the Assessment Year 2018-19	Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 23782853.00
2	Connected Load	536 KW
3	Total Units consumed	220789 Units
4	Electricity Duty paid for DG set	Rs. 2916.00
5	Capacity Utilization	24.67%
6	Conversion Factor RM to FP	96.59%
7	Total Quantity of RM utilized as per the assessment of CI&C	1810.18 MT
8	Total Quantity of FP produced during the period	1748.51 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)	1810.18 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	1810.18 MT
	90% FS as per calculation sheet	1028386.00
B Finished products		
1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	1577.11 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1577.11 MT
	90% FS for FP as per calculation sheet	965530.00
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		965530.00

Total FS (A+B) as recommended by office of CI&C = Rs. 1993916.00

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. 1993916.00 (Rupees nineteen lakh ninety three thousand nine hundred sixteen) only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.10.2017 to 31.12.2017 (4 th Claim)
2	Date of submission of FSS claim at DICC	18.09.2018
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 etc.
9	Actual mode of transportation for carrying RM during the claim period	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. 13714842.80
12	Name of Finished Products	Rs. 200636882.00
13	Finished Products exported during the claim period to	Soap
14	Actual mode of transportation of carrying FP	Chennai, Kolkata, 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. 9740589.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 508145095.00
		Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 39479216.00
2	Connected Load	536 KW
3	Total Units consumed	264607.9 Units
4	Electricity Duty paid for DG set	Rs. 2916.00
5	Capacity Utilization	38.21%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	2716.24 MT
8	Total Quantity of FP produced during the period	2708.45 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)	2716.24 MT

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	ii) Deduction (Overloading / non-submission of RC)	
	Eligible Quantity for FS	Nil
	90% FS as per calculation sheet	2716.24 MT
B	Finished products	1733269.00
1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	
	ii) Deduction (Overloading / non-submission of RC)	2719.63 MT
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	2719.63 MT
2	i) Total quantity of FP (Soap) sold within NER (with opening balance)	1686963.00
	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
		1686963.00

Total FS (A+B) as recommended by office of CI&C = Rs. 3420232.00

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. 3420232.00 (Rupees thirty four lakh twenty thousand two hundred thirty two)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	
2	Date of submission of FSS claim at DICC	01.01.2018 to 31.03.2018 (5 th Claim)
3	Date of receipt at CI&C office	01.12.2018
4	Status of the unit	09.04.2019
5	Installed/assessed capacity quarterly	Functioning
6	i) Name of Verification officer of GM, DICC	7087.5 MT
	ii) Name of Re-Verification Officer of CI&C	Sri G.K. Das, GM, DICC, Kamrup (Rural) 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 etc.
9	Actual mode of transportation for carrying RM during the claim period	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. 14712951.00
12	Name of Finished Products	Rs. 211168506.00
13	Finished Products exported during the claim period to	Soap
14	Actual mode of transportation of carrying FP	Chennai, Kolkata, Bangalore 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. 9501194.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 435932395.00 Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	Rs. 26150371.00*
3	Total Units consumed	536 KW
4	Electricity Duty paid for DG set	241368.4 Units
5	Capacity Utilization	Rs. 2916.00
6	Conversion Factor RM to FP	39.24%
7	Total Quantity of RM utilized as per the assessment of CI&C	100%
8	Total Quantity of FP produced during the period	2805.04 MT 2780.93 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)	2805.04 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	2805.04 MT

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	90% FS as per calculation sheet	
B	Finished products	1791505.00
1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	2565.29 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	2565.29 MT
	90% FS for FP as per calculation sheet	1591227.00
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	1591227.00

Total FS (A+B) as recommended by office of CI&C = Rs. 3382732.00

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. 3382732.00 (Rupees thirty three lakh eighty two thousand seven hundred thirty two)** only is recommended by the SLC as 90% FS.

22. M/s Jyothy Laboratories Ltd. (Unit-V), Silasindurighopa, Ambari Chowk, Changsari, 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	18.01.2019
3	Date of receipt at CI&C office	13.05.2019
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 etc.
9	Actual mode of transportation for carrying RM during the claim period	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. 10219704.00
12	Name of Finished Products	Rs. 142191269.41
13	Finished Products exported during the claim period to	Soap
14	Actual mode of transportation of carrying FP	Chennai, Kolkata, Bangalore 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. 7367417.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 360616243.05
		Rs. 469983001.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	Rs. 19930821.00
3	Total Units consumed	536 KW
4	Electricity Duty paid for DG set	252309.6 Units
5	Capacity Utilization	Rs. 2916.00
6	Conversion Factor RM to FP	31.62%
7	Total Quantity of RM utilized as per the assessment of CI&C	100%
8	Total Quantity of FP produced during the period	2253.91 MT
		2240.75 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)	2253.91 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	2253.91 MT
	90% FS as per calculation sheet	1438796.00
B	Finished products	

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1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	2234.39 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	2234.39 MT
	90% FS for FP as per calculation sheet	1385973.00
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	1385973.00

Total FS (A+B) as recommended by office of CI&C = Rs. 2824769.00

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. 2824769.00** (Rupees twenty eight lakh twenty four thousand seven hundred sixty nine) only is recommended by the SLC as 90% FS.

23. M/s Jyothy Laboratories Ltd. (Unit-V), Silasindurighopa, Ambari Chowk, Changsari, 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	06.04.2019
3	Date of receipt at CI&C office	13.05.2019
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 etc.
9	Actual mode of transportation for carrying RM during the claim period	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. 15138135.76
12	Name of Finished Products	Rs. 204769435.00
13	Finished Products exported during the claim period to	Soap
14	Actual mode of transportation of carrying FP	Chennai, Kolkata, Bangalore 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. 9866725.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 439513407.49
		Rs. 469983001.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 23676871.00
2	Connected Load	536 KW
3	Total Units consumed	33746.6 Units
4	Electricity Duty paid for DG set	Rs. 2916.00
5	Capacity Utilization	39.71%
6	Conversion Factor RM to FP	100%
7	Total Quantity of RM utilized as per the assessment of CI&C	2847.84 MT
8	Total Quantity of FP produced during the period	2814.36 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)	2847.84 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	2847.84 MT
	90% FS as per calculation sheet	1610058.00
B Finished products		
1	i) Total quantity of FP (Soap) sold outside the NER (with opening balance)	2693.51 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil

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	Eligible quantity for FS	
	90% FS for FP as per calculation sheet	2693.51 MT
2	i) Total quantity of FP (Soap) sold within NER (with opening balance)	1481767.00
	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	1481767.00

Total FS (A+B) as recommended by office of CI&C = Rs. 3091825.00

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. 3091825.00 (Rupees thirty lakh ninety one thousand eight hundred twenty five)** only is recommended by the SLC as 90% FS.

24. M/s Jyothy Laboratories Ltd. (Unit-III), Brahmaputra Industrial Park, Gauripur, North Guwahati, Kamrup (Rural)

The unit is engaged in manufacturing of Maxo Liquid Vaporiser Refill in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 24.03.2017. There are 7 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	24.03.2017 to 31.03.2017 (1 st Claim)
2	Date of submission of FSS claim at DICC	19.03.2018
3	Date of receipt at CI&C office	07.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1268.1 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	Hydroseal G3H, Transfluthrin Tech etc.
9	Actual mode of transportation for carrying RM during the claim period	Mumbai, Chennai, Ahmadabad 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. 200000.00
12	Name of Finished Products	Rs. 3766765.00
13	Finished Products exported during the claim period to	Maxo Liquid Vaporiser Refill
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2017-18	Rs. 85226.00
		Rs. 329758554.00

II. Payment of Taxes etc.		
1	VAT paid	Nil (Rs. 11117.00 adjusted ITC)
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 50970.00
5	Entry Tax paid	Rs. 75335.00
6	Connected Load	Not connected during the claim period
7	Total Units consumed	2181.12 Units
8	Electricity Duty paid for DG set	Rs. 15871.00
9	Central Excise paid	Nil (Rs. 10553.00 adjusted CENVAT)
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	0.32%
13	Conversion Factor RM to FP	23.22%
14	Total Quantity of RM utilized as per the assessment of CI&C	1.55 MT
15	Total Quantity of FP produced during the period	0.36 MT

I. Calculation of FS by CI&C Office	
A	Raw Materials

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1	i) Quantity of RM (Hydroseal G3H, Transfluthrin Tech) utilized during the period (with opening balance)	1.55 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	1.55 MT
	90% FS as per calculation sheet	1339.00
B	Finished products	
1	i) Total quantity of FP (Maxo Liquid Vaporiser Refill) 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 (Maxo Liquid Vaporiser Refill) 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. 1339.00

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. 1339.00 (Rupees one thousand three hundred thirty nine)** only is recommended by the SLC as 90% FS.

25. M/s Jyothy Laboratories Ltd. (Unit-III), Brahmaputra Industrial Park, Gauripur, North Guwahati, Kamrup (Rural)

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	19.03.2018
3	Date of receipt at CI&C office	07.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1268.1 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	Hydroseal G3H, Transfluthrin Tech etc.
9	Actual mode of transportation for carrying RM during the claim period	Mumbai, Chennai, Ahmadabad 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. 468938.00
12	Name of Finished Products	Rs. 8803057.00
13	Finished Products exported during the claim period to	Maxo Liquid Vaporiser Refill
14	Actual mode of transportation of carrying FP	West Bengal
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. 19370.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 2638125.00
		Rs. 433202336.00

II. Payment of Taxes etc.		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 128797.00
5	Entry Tax paid	Rs. 238919.00
6	Connected Load	Not connected during the claim period
7	Total Units consumed	33406 Units
8	Electricity Duty paid for DG set	Rs. 15871.00
9	Central Excise paid	Rs. 293125.00
10	Excise Certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	N/A
12	Capacity Utilization	2.25%
13	Conversion Factor RM to FP	96.40%

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14	Total Quantity of RM utilized as per the assessment of CI&C	29.54 MT
15	Total Quantity of FP produced during the period	28.48 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Hydroseal G3H, Transfluthrin Tech) utilized during the period (with opening balance)	29.54 MT
	ii) Deduction (Overloading / non-submission of RC)	0.73 MT
	Eligible Quantity for FS	28.81 MT
	90% FS as per calculation sheet	24986.00
B Finished products		
1	i) Total quantity of FP (Maxo Liquid Vaporiser Refill) sold outside the NER (with opening balance)	1.82 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1.82 MT
	90% FS for FP as per calculation sheet	567.00
2	i) Total quantity of FP (Maxo Liquid Vaporiser Refill) 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	567.00

Total FS (A+B) as recommended by office of CI&C = Rs. 25553.00

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. 25553.00 (Rupees twenty five thousand five hundred fifty three)** only is recommended by the SLC as 90% FS.

26. M/s Jyothy Laboratories Ltd. (Unit-III), Brahmaputra Industrial Park, Gauripur, North Guwahati, Kamrup (Rural)

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	25.05.2018
3	Date of receipt at CI&C office	07.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1268.1 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	Hydroseal G3H, Transfluthrin Tech etc.
9	Actual mode of transportation for carrying RM during the claim period	Mumbai, Chennai, Ahmadabad 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. 810175.00
12	Name of Finished Products	Rs. 14614785.00
13	Finished Products exported during the claim period to	Maxo Liquid Vaporiser Refill
14	Actual mode of transportation of carrying FP	West Bengal
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. 721550.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 104099254.00
		Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST Paid	
2	Connected Load	Rs. 8963291.00
3	Total Units consumed	Not connected during the claim period
4	Electricity Duty paid for DG set	30369.48 Units
5	Capacity Utilization	Rs. 15871.00
6	Conversion Factor RM to FP	5.82%
7	Total Quantity of RM utilized as per the assessment of CI&C	99.33%
8	Total Quantity of FP produced during the period	74.27 MT
		73.77 MT

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I. Calculation of FS by CI&C Office		
A	Raw Materials	
1	i) Quantity of RM (Hydroseal G3H, Transfluthrin Tech) utilized during the period (with opening balance)	74.27 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS	74.27 MT
	90% FS as per calculation sheet	56698.00
B	Finished products	
1	i) Total quantity of FP (Maxo Liquid Vaporiser Refill) sold outside the NER (with opening balance)	91.62 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	91.62 MT
	90% FS for FP as per calculation sheet	25745.00
2	i) Total quantity of FP (Maxo Liquid Vaporiser Refill) 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	25745.00

Total FS (A+B) as recommended by office of CI&C = Rs. 82443.00

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. 82443.00 (Rupees eighty two thousand four hundred forty three)** only is recommended by the SLC as 90% FS.

27. M/s Jyothy Laboratories Ltd. (Unit-III), Brahmaputra Industrial Park, Gauripur, North Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2017 to 31.12.2017 (4 th Claim)
2	Date of submission of FSS claim at DICC	25.05.2018
3	Date of receipt at CI&C office	03.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1268.1 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	Hydroseal G3H, Transfluthrin Tech etc.
9	Actual mode of transportation for carrying RM during the claim period	Mumbai, Chennai, Ahmadabad 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. 399174.00
12	Name of Finished Products	Rs. 34193356.00
13	Finished Products exported during the claim period to	Maxo Liquid Vaporiser Refill
14	Actual mode of transportation of carrying FP	West Bengal
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. 1391418.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 188469492.00
		Rs. 433202336.00

II. Payment of Taxes etc.		
1	GST Paid	Rs. 10687835.00
2	Connected Load	161 KW
3	Total Units consumed	40864 Units
4	Electricity Duty paid for DG set	Rs. 15871.00
5	Capacity Utilization	12.91%
6	Conversion Factor RM to FP	99%
7	Total Quantity of RM utilized as per the assessment of CI&C	164.73 MT
8	Total Quantity of FP produced during the period	163.83 MT

I. Calculation of FS by CI&C Office

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A		Raw Materials	
1	i)	Quantity of RM (Hydroseal G3H, Transfluthrin Tech) utilized during the period (with opening balance)	164.73 MT
	ii)	Deduction (Overloading / non-submission of RC)	Nil
	Eligible Quantity for FS		
	90% FS as per calculation sheet		164.73 MT
B		Finished products	142950.00
1	i)	Total quantity of FP (Maxo Liquid Vaporiser Refill) sold outside the NER (with opening balance)	167.10 MT
	ii)	Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS		
	90% FS for FP as per calculation sheet		167.10 MT
2	i)	Total quantity of FP (Maxo Liquid Vaporiser Refill) sold within NER (with opening balance)	52296.00
	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
			52296.00

Total FS (A+B) as recommended by office of CI&C = Rs. 195246.00

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. 195246.00 (Rupees one lakh ninety five thousand two hundred forty six)** only is recommended by the SLC as 90% FS.

28. M/s Jyothy Laboratories Ltd. (Unit-III), Brahmaputra Industrial Park, Gauripur, North Guwahati, Kamrup (Rural)

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	18.08.2018
3	Date of receipt at CI&C office	03.04.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1268.1 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	Hydroseal G3H, Transfluthrin Tech etc.
9	Actual mode of transportation for carrying RM during the claim period	Mumbai, Chennai, Ahmadabad 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. 2775754.00
12	Name of Finished Products	Rs. 64865733.00
13	Finished Products exported during the claim period to	Maxo Liquid Vaporiser Refill
14	Actual mode of transportation of carrying FP	West Bengal
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. 2642353.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 397464229.00
		Rs. 433202336.00

II. Payment of Taxes etc.		
1.	GST Paid	Rs. 3661621.00
2	Connected Load	161 KW
3	Total Units consumed	77815 Units
4	Electricity Duty paid for DG set	Rs. 15871.00
5	Capacity Utilization	31.75%
6	Conversion Factor RM to FP	99%
7	Total Quantity of RM utilized as per the assessment of CI&C	405.09 MT
8	Total Quantity of FP produced during the period	402.64 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Hydroseal G3H, Transfluthrin Tech) utilized during the period (with opening balance)	405.09 MT