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

| 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 | 28.09.2018 |
| 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. 1340244.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 21192868.00 |
| 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. 31973108.00 |
| 17 | Income Tax Return for the Assessment Year 2018-19 | Rs. 1801552.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|---------------|
| 1 | GST paid | Rs. 252546.00 |
| 2 | Connected Load | 30 KW |
| 3 | Total Units consumed | 3860 Units |
| 4 | Electricity Duty paid for DG set | Not Used |
| 5 | Capacity Utilization | 18.79% |
| 6 | Conversion Factor RM to FP | 100% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 338.229 MT |
| 8 | Total Quantity of FP produced during the period | 338.229 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) | 338.229 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible Quantity for FS | 338.229 MT |
| | 90% FS as per calculation sheet | 265893.00 |
| 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. 265893.00

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. 265893.00 (Rupees two lakh sixty five thousand eight hundred ninety three)** only is recommended by the SLC as 90% FS.

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

| 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 | 24.12.2018 |
| 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, Haldia |
| 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. 1454748.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 27103055.00 |
| 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. 69057024.89 |
| 17 | Income Tax Return for the Assessment Year 2018-19 | Rs. 1801552.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|---------------|
| 1 | GST paid | Rs. 252546.00 |
| 2 | Connected Load | 30 KW |
| 3 | Total Units consumed | 4871 Units |
| 4 | Electricity Duty paid for DG set | Not Used |
| 5 | Capacity Utilization | 39% |
| 6 | Conversion Factor RM to FP | 100% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 709.227 MT |
| 8 | Total Quantity of FP produced during the period | 709.227 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) | 470.764 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible Quantity for FS | 470.764 MT |
| | 90% FS as per calculation sheet | 371139.00 |
| 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. 371139.00

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. 371139.00 (Rupees three lakh seventy one thousand one hundred thirty nine)** only is recommended by the SLC as 90% FS.

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

| 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 | 30.03.2019 |
| 3 | Date of receipt at CI&C office | 29.02.2020 |
| 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, Haldia |
| 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. 1735542.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 103669085.00 |
| 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. 93012680.38 |
| 17 | Income Tax Return for the Assessment Year 2019-20 | Rs. 8762784.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|---------------|
| 1 | GST paid | Rs. 252546.00 |
| 2 | Connected Load | 30 KW |
| 3 | Total Units consumed | 7482 Units |
| 4 | Electricity Duty paid for DG set | Not Used |
| 5 | Capacity Utilization | 50.06% |
| 6 | Conversion Factor RM to FP | 100% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 926.282 MT |
| 8 | Total Quantity of FP produced during the period | 926.100 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) | 394.875 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible Quantity for FS | 394.875 MT |
| | 90% FS as per calculation sheet | 311310.00 |
| 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. 311310.00

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. 311310.00 (Rupees three lakh eleven thousand three hundred ten)** only is recommended by the SLC as 90% FS.

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

| 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 | 27.06.2019 |
| 3 | Date of receipt at CI&C office | 29.02.2020 |
| 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 | Haldia |
| 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. 808797.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 82718128.00 |
| 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. 85566940.00 |
| 17 | Income Tax Return for the Assessment Year 2019-20 | Rs. 8762784.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|---------------|
| 1 | GST paid | Rs. 252546.00 |
| 2 | Connected Load | 30 KW |
| 3 | Total Units consumed | 8786 Units |
| 4 | Electricity Duty paid for DG set | Not Used |
| 5 | Capacity Utilization | 46.58% |
| 6 | Conversion Factor RM to FP | 100% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 838.391 MT |
| 8 | Total Quantity of FP produced during the period | 838.391 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) | 191.988 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible Quantity for FS | 191.988 MT |
| | 90% FS as per calculation sheet | 132418.00 |
| 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. 132418.00

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. 132418.00 (Rupees one lakh thirty two thousand four hundred eighteen)** only is recommended by the SLC as 90% FS.

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

| 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 | 16.07.2019 |
| 3 | Date of receipt at CI&C office | 29.02.2020 |
| 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 | Haldia |
| 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. 972072.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 78445739.00 |
| 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. 79900168.01 |
| 17 | Income Tax Return for the Assessment Year 2019-20 | Rs. 8762784.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|---------------|
| 1 | GST paid | Rs. 252546.00 |
| 2 | Connected Load | 30 KW |
| 3 | Total Units consumed | 8043 Units |
| 4 | Electricity Duty paid for DG set | Not Used |
| 5 | Capacity Utilization | 42% |
| 6 | Conversion Factor RM to FP | 100% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 752.779 MT |
| 8 | Total Quantity of FP produced during the period | 752.779 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) | | 285.895 MT |
| | ii) Deduction (Overloading / non-submission of RC) | | 61.217 MT |
| | Eligible Quantity for FS | | 224.678 MT |
| | 90% FS as per calculation sheet | | 191660.00 |
| 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. 191660.00

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. 191660.00 (Rupees one lakh ninety one thousand six hundred sixty)** only is recommended by the SLC as 90% FS.

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

| I. General | | |
|------------|---|--|
| 1 | Period of claim | 01.01.2019 to 31.03.2019 (9 th Claim) |
| 2 | Date of submission of FSS claim at DICC | 19.07.2019 |
| 3 | Date of receipt at CI&C office | 29.02.2020 |
| 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 | Haldia |
| 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. 16683313.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 73150409.00 |
| 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. 106269732.00 |
| 17 | Income Tax Return for the Assessment Year 2019-20 | Rs. 8762784.00 |

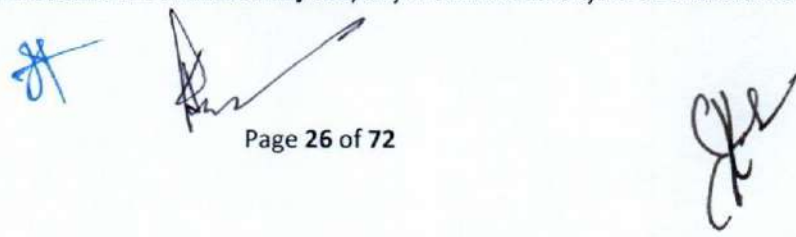
| II. Payment of Taxes etc. | | |
|---------------------------|---|---------------|
| 1 | GST paid | Rs. 252546.00 |
| 2 | Connected Load | 30 KW |
| 3 | Total Units consumed | 7049 Units |
| 4 | Electricity Duty paid for DG set | Not Used |
| 5 | Capacity Utilization | 58% |
| 6 | Conversion Factor RM to FP | 100% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 1043.076 MT |
| 8 | Total Quantity of FP produced during the period | 1043.076 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) | 435.059 MT |
| | ii) Deduction (Overloading / non-submission of RC) | 1.068 MT |
| | Eligible Quantity for FS | 433.991 MT |
| | 90% FS as per calculation sheet | 369352.00 |
| 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) | |
| | 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) | |
| | 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. 369352.00

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. 369352.00 (Rupees three lakh sixty nine thousand three hundred fifty two)** only is recommended by the SLC as 90% FS.



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30. M/s Berger Paints India Ltd. (British Paints Division), Nathkuchi, Tihu, Nalbari

The unit is engaged in manufacturing of Paint & Putty in the district of Nalbari and it has gone into commercial production w.e.f. 29.03.2017. There are 3 Nos. of FSS claim of the Unit and details of the claim are as follows:

| I. General | | |
|------------|---|--|
| 1 | Period of claim | 01.04.2017 to 30.06.2017 (2 nd Claim) |
| 2 | Date of submission of FSS claim at DICC | 28.03.2018 |
| 3 | Date of receipt at CI&C office | 21.09.2018 |
| 4 | Status of the unit | Functioning |
| 5 | Installed/assessed capacity quarterly | 3939.8 MT |
| 6 | i) Name of Verification officer of GM, DICC | Sri T. Ahmed, GM, DICC, Nalbari |
| | ii) Name of Re-Verification Officer of CI&C | Sri Jatin Pegu, Joint Director (TS) |
| 7 | Name of Raw Materials | Calcite Powder, Micron Carb, Coating Clay |
| 8 | Source of Raw Materials purchased during the claim period | Delhi, Kolkata, Mumbai |
| 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. 2784693.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 18462067.61 |
| 12 | Name of Finished Products | Paint & Putty |
| 13 | Finished Products exported during the claim period to | Agartala, Ranchi, Patna etc. |
| 14 | Actual mode of transportation of carrying FP | By Road |
| 15 | Actual transportation cost paid by the unit for FP exported to | Rs. 606998.00 |
| 16 | Amount received for sale of FP during claim period | Rs. 134179148.54 |
| 17 | Income Tax Return for the Assessment Year 2017-18 | Rs. 2593375978.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|------------------|
| 1 | VAT paid | Nil |
| 2 | CST paid | Nil |
| 3 | C-Form submitted or not | N/A (Local Sale) |
| 4 | Service Tax paid | N/A |
| 5 | Entry Tax paid | - |
| 6 | Connected Load | 400 KW |
| 7 | Total Units consumed | 29532.95 Units |
| 8 | Electricity Duty paid for DG set | Not Used |
| 9 | Central Excise paid | Nil |
| 10 | Excise Certificate submitted or not | Submitted |
| 11 | Quantity cleared by Central Excise | Nil |
| 12 | Capacity Utilization | 23.16% |
| 13 | Conversion Factor RM to FP | 98% |
| 14 | Total Quantity of RM utilized as per the assessment of CI&C | 582.559 MT |
| 15 | Total Quantity of FP produced during the period | 802.319 MT |

| I. Calculation of FS by CI&C Office | | |
|-------------------------------------|---|-------------------|
| A Raw Materials | | |
| 1 | i) Quantity of RM (Calcite Powder, Coating Clay etc.) utilized during the period (with opening balance) | 582.559 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible Quantity for FS | 582.559 MT |
| | 90% FS as per calculation sheet | 364029.00 |
| B Finished products | | |
| 1 | i) Total quantity of FP (Paint & Putty) 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 (Paint & Putty) sold within NER (with opening balance) | 40.56 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible quantity for FS | 40.56 MT |
| | 50% FS for FP as per calculation sheet | 20342.00 |
| | Total eligible amount of FP | 384371.00 |

Total FS (A+B) as recommended by office of CI&C = Rs. 384371.00

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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. 384371.00 (Rupees three lakh eighty four thousand three hundred seventy one)** only is recommended by the SLC as 90% & 50% FS.

31. M/s Berger Paints India Ltd. (British Paints Division), Nathkuchi, Tihu, Nalbari

| 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 | 25.09.2018 |
| 3 | Date of receipt at CI&C office | 03.11.2018 |
| 4 | Status of the unit | Functioning |
| 5 | Installed/assessed capacity quarterly | 3939.8 MT |
| 6 | i) Name of Verification officer of GM, DICC | Sri T. Ahmed, GM, DICC, Nalbari |
| | ii) Name of Re-Verification Officer of CI&C | Sri Jatin Pegu, Joint Director (TS) |
| 7 | Name of Raw Materials | Calcite Powder, Micron Carb, Coating Clay |
| 8 | Source of Raw Materials purchased during the claim period | Delhi, Kolkata, Mumbai |
| 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. 5618020.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 38052928.00 |
| 12 | Name of Finished Products | Paint & Putty |
| 13 | Finished Products exported during the claim period to | Agartala, , Ranchi, Patna |
| 14 | Actual mode of transportation of carrying FP | By Road |
| 15 | Actual transportation cost paid by the unit for FP exported to | Rs. 2178895.00 |
| 16 | Amount received for sale of FP during claim period | Rs. 61280576.00 |
| 17 | Income Tax Return for the Assessment Year 2017-18 | Rs. 2593375978.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|-----------------|
| 1 | GST paid | Rs. 12901312.00 |
| 2 | Connected Load | 400 KW |
| 3 | Total Units consumed | 31403 Units |
| 4 | Electricity Duty paid for DG set | Rs. 816292.00 |
| 5 | Capacity Utilization | 43.70% |
| 6 | Conversion Factor RM to FP | 103.8% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 1658.840 MT |
| 8 | Total Quantity of FP produced during the period | 1721.892 MT |

| I. Calculation of FS by CI&C Office | | |
|-------------------------------------|---|------------|
| A Raw Materials | | |
| 1 | i) Quantity of RM (Calcite Powder, Coating Clay etc.) utilized during the period (with opening balance) | 1047.41 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible Quantity for FS | 1047.41 MT |
| | 90% FS as per calculation sheet | 542876.00 |
| B Finished products | | |
| 1 | i) Total quantity of FP (Paint & Putty) sold outside the NER (with opening balance) | 2361.88 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible quantity for FS | 2361.88 MT |
| | 90% FS for FP as per calculation sheet | 91830.00 |
| 2 | i) Total quantity of FP (Paint & Putty) sold within NER (with opening balance) | 117.037 MT |
| | ii) Deduction (Overloading / non-submission of RC) | Nil |
| | Eligible quantity for FS | 117.037 MT |
| | 50% FS for FP as per calculation sheet | 122362.00 |
| | Total eligible amount of FP | 214192.00 |

Total FS (A+B) as recommended by office of CI&C = Rs. 757068.00

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. 757068.00 (Rupees seven lakh fifty seven thousand sixty eight)** only is recommended by the SLC as 90% & 50% FS.

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32. M/s Berger Paints India Ltd. (British Paints Division), Nathkuchi, Tihu, Nalbari

| 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 | 24.12.2018 |
| 3 | Date of receipt at CI&C office | 19.03.2019 |
| 4 | Status of the unit | Functioning |
| 5 | Installed/assessed capacity quarterly | 3939.8 MT |
| 6 | i) Name of Verification officer of GM, DICC | Sri D.K. Barman, GM, DICC, Nalbari |
| | ii) Name of Re-Verification Officer of CI&C | Sri Jatin Pegu, Joint Director (TS) |
| 7 | Name of Raw Materials | Calcite Powder, Micron Carb, Coating Clay |
| 8 | Source of Raw Materials purchased during the claim period | Delhi, Kolkata, Mumbai |
| 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. 5193340.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 26731875.00 |
| 12 | Name of Finished Products | Paint & Putty |
| 13 | Finished Products exported during the claim period to | Agartala, Ranchi, Patna |
| 14 | Actual mode of transportation of carrying FP | By Road |
| 15 | Actual transportation cost paid by the unit for FP exported to | Rs. 1279200.00 |
| 16 | Amount received for sale of FP during claim period | Rs. 39903588.00 |
| 17 | Income Tax Return for the Assessment Year 2017-18 | Rs. 2593375978.00 |

| II. Payment of Taxes etc. | | |
|---------------------------|---|----------------|
| 1 | GST paid | Rs. 7531724.00 |
| 2 | Connected Load | 400 KW |
| 3 | Total Units consumed | 82523.84 Units |
| 4 | Electricity Duty paid for DG set | Rs. 763896.00 |
| 5 | Capacity Utilization | 46.97% |
| 6 | Conversion Factor RM to FP | 107.84% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 1716.210 MT |
| 8 | Total Quantity of FP produced during the period | 1850.837 MT |

| I. Calculation of FS by CI&C Office | | |
|-------------------------------------|---|------------|
| A Raw Materials | | |
| 1 | i) Quantity of RM (Calcite Powder, Coating Clay etc.) utilized during the period (with opening balance) | 1712.47 MT |
| | ii) Deduction (Overloading / non-submission of RC) | 619.77 MT |
| | Eligible Quantity for FS | 1092.70 MT |
| | 90% FS as per calculation sheet | 670613.00 |
| B Finished products | | |
| 1 | i) Total quantity of FP (Paint & Putty) sold outside the NER (with opening balance) | 346.09 MT |
| | ii) Deduction (Overloading / non-submission of RC) | 20.99 MT |
| | Eligible quantity for FS | 325.10 MT |
| | 90% FS for FP as per calculation sheet | 141205.00 |
| 2 | i) Total quantity of FP (Paint & Putty) sold within NER (with opening balance) | 83.75 MT |
| | ii) Deduction (Overloading / non-submission of RC) | 75.01 MT |
| | Eligible quantity for FS | 8.74 MT |
| | 50% FS for FP as per calculation sheet | 52340.00 |
| Total eligible amount of FP | | 193545.00 |

Total FS (A+B) as recommended by office of CI&C = Rs. 864158.00

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. 864158.00 (Rupees eight lakh sixty four thousand one hundred fifty eight)** only is recommended by the SLC as 90% & 50% FS.

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33. 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 2 Nos. of FSS claim of the Unit and details of the claim are as follows:

| I. General | | |
|------------|---|--|
| 1 | Period of claim | 01.01.2020 to 31.03.2020 (20 th Claim) |
| 2 | Date of submission of FSS claim at DICC | 03.08.2020 |
| 3 | Date of receipt at CI&C office | 24.09.2020 |
| 4 | Status of the unit | Functioning |
| 5 | Installed/assessed capacity quarterly | 5670 MT |
| 6 | i) Name of Verification officer of GM, DICC | Sri P. Katoky, GM, DICC, Tinsukia Sri M.N. Saikia, AM, DICC, Tinsukia |
| | ii) Name of Re-Verification Officer of CI&C | Sri H.D. Das, Addl. Director (UAZ) |
| 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. 595750.00 |
| 11 | Amount paid for purchased of RM during claim period | Rs. 7457500.00 |
| 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. 24903740.00 |
| 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 | 24000 Units |
| 4 | Electricity Duty paid for DG set | Rs. 2400.00 |
| 5 | Capacity Utilization | 11% |
| 6 | Conversion Factor RM to FP | 72% |
| 7 | Total Quantity of RM utilized as per the assessment of CI&C | 894.385 MT |
| 8 | Total Quantity of FP produced during the period | 548.078 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) | 338.385 MT |
| | ii) Deduction (Overloading / non-submission of RC) | 2.450 MT |
| | Eligible Quantity for FS | 335.935 MT |
| | 90% FS as per calculation sheet | 436458.00 |
| 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) | Nil |
| | Eligible quantity for FS | Nil |
| | 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 | 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. 436458.00

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. 436458.00 (Rupees four lakh thirty six thousand four hundred fifty eight)** only is recommended by the SLC as 90% FS.