

9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs. 3055079.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 20103141.00
12	Name of Finished Products	: Cement
13	Finished Products exported during claim period to	: Sold locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs.0.00
16	Amount received for sale of Finished Products during claim period	: Rs. 144174785.00
17	I.T. return for Assessment Year 2017-18	: Rs. 0.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 182529.00
2	CST paid	:
3	C-Form submitted or not	: N/A
4	Service Tax paid	: Rs.1553254.00
5	Entry Tax Paid	: Rs. 00.00
6	Connected Load	: 3500 KW
7	Total units consumed for ASEB & DG set	: 1828890 Units
8	Electricity duty paid for DG set	: Nil
9	Central Excise paid	: Rs.19953358.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 29756.000 MT
12	Capacity utilization	: 34.36 %
13	Conversion Factor RM to FP	: 100%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 30553.250 MT
15	Total quantity of Finished products during the period (Production figure)	: 29236.20 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Fly ash) utilized during the period (with opening balance)	: 7754.00 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 7552.440 MT
b.	90% TS on 7552.440 MT as per calculation sheet.	: Rs. 44,86,078.00
2a.	i) Eligible quantity of Raw Material (Clinker) utilized during the period (with opening balance)	: 22781.250 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)151.530 MT
	Eligible Quantity for T S	: 22629.720 MT
b.	90% TS on 22629.720 MT as per calculation sheet.	: Rs. 1,34,43,053.00
	Eligible T.S for R.M	: Rs. 1,79,28,131.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: 0.000 MT
	ii) Deduction (Over loading/ Non submission of RC)	:
	Eligible quantity for T S	: 0.00 MT
	90% T S for F.P.	: Rs.0.00
	Total TS on F.P.(1)	: Rs.0.00

Total TS (A) as recommended by office of CI&C = Rs. 1,79,28,131.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

The SLC noted that as per Govt. of India circular no.11/1/85-DBA-II, dated 30th March'1988 at point no.2, "the scheme of Transport Subsidy is relevant to the movement of raw materials and finished products and refineries are excluded from the

benefit of their scheme. The Transport Subsidy will not be available on Calcined Petroleum Coke (CPC), which is a product of refineries. Similar will be the position of other raw materials used and finished products coming out of refineries, plantation and power generating units." Fly Ash comes out as finished products from power generating unit. Hence, as per the above circular **FLY ASH** is not eligible for the benefits of Transport Subsidy Scheme, 1971.

After threadbare discussion, the SLC decided to deduct the subsidy on **Fly Ash** component amounting to **Rs.44,86,078.00** and approved by the SLC an amount of **Rs.1,79,28,131.00-Rs.44,86,078.00 =Rs.1,34,42,053.00** (Rupees One Crore Thirty Four Lakhs Forty Two Thousand Fifty Three) only as eligible transport subsidy (without Fly Ash).

216.M/s JSB Cement LLP, Village :- Ambher, 12th Mile, Jorabat, Kamrup, Assam,

I. General		
1	Period of claim	01.07.2016 to 30.09.2016 (18 th Claim)
2	Date of submission of TS claim	
		DICC 06.06.2017
		CI&C 01.11.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	Cement - 81000 MT
5	i) Name of Verification officer of GM, DICC	Sri. K.Ali, F.M. & Sri P. Hazarika, GM, DI&CC, Kamrup(R)
6	ii) Name of Re-Verification Officer of CI&CC	Sri K.M.Das, Addl. Director (US)
7	Name of the Raw Materials	Flyash, Clinker
8	Source of Raw Materials purchased during claim period	Bihar, Wahijar
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs. 21861827.00
11	Amount paid for purchased of raw materials during claim period	Rs. 54076989.00
12	Name of Finished Products	Cement
13	Finished Products exported during claim period to	Locally sold
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.0.00
16	Amount received for sale of Finished Products during claim period	Rs. 94126350.00
17	I.T. return for Assessment Year 2017-18	Rs. 0.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 208296.00
2	CST paid	Rs. 382.00
3	C-Form submitted or not	N/A
4	Service Tax paid	Rs.5,00,000.00
5	Entry Tax Paid	Rs. 00.00
6	Connected Load	3500 KW
7	Total units consumed for ASEB & DG set	1304480 Units
8	Electricity duty paid for DG set	Nil
9	Central Excise paid	Rs.16,30,000.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	18960.800 MT
12	Capacity utilization	34.36 %
13	Conversion Factor RM to FP	100%
14	Total quantity of Raw material utilized as per the assessment of CI&C	27830.00 MT
15	Total quantity of Finished products during the period (Production figure)	27830.000 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Fly ash,) utilized during the period (with opening balance)	6355.00 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	6355.00 MT
b.	90% TS on 6355.00 MT as per calculation sheet.	Rs. 37,74,810.00
2a.	i) Eligible quantity of Raw Material (Clinker,) utilized during the period (with opening balance)	15363.920 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)4856.560

	Eligible Quantity for T S	10507.360 MT
b.	90% TS on 10507.360 MT as per calculation sheet.	Rs. 62,41,372.00
	Eligible T.S for R.M	Rs. 1,00,16,182.00
	B. Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	0.000 MT
	ii) Deduction (Over loading/ Non submission of RC)	(-) 0.000 MT
	Eligible quantity for T S	0.00 MT
	90% T S for F.P.	Rs. 0.00
	Total TS on F.P. (1)	Rs. 0.00

Total TS (A) as recommended by office of CI&C = Rs. 1,00,16,182.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

The SLC noted that as per Govt. of India circular no.11/1/85-DBA-II, dated 30th March'1988 at point no.2, "the scheme of Transport Subsidy is relevant to the movement of raw materials and finished products and refineries are excluded from the benefit of their scheme. The Transport Subsidy will not be available on Calcined Petroleum Coke (CPC), which is a product of refineries. Similar will be the position of other raw materials used and finished products coming out of refineries, plantation and power generating units." Fly Ash comes out as finished products from power generating unit. Hence, as per the above circular **FLY ASH** is not eligible for the benefits of Transport Subsidy Scheme, 1971.

After threadbare discussion, the SLC decided to deduct the subsidy on **Fly Ash** component amounting to Rs.37,74,810.00 and approved by the SLC an amount of Rs.1,00,16,182.00-Rs.37,74,810.00 =Rs.62,41,372.00 (Rupees Sixty Two Lakhs Forty One Thousand Three Hundred Seventy Two) only as eligible transport subsidy (without Fly Ash).

217.M/s JSB Cement LLP, Village :- Ambher, 12th Mile, Jorabat, Kamrup, Assam

I. General		
1	Period of claim	01.10.2016 to 31.12.2016 (19 th Claim)
2	Date of submission of TS claim	
	DICC	06.06.2017
	CI&C	21.10.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	Cement - 81000 MT
5	i) Name of Verification officer of GM, DICC	Sri. K.Ali, F.M. & Sri P. Hazarika GM, DI&CC, Kamrup(R)
6	ii) Name of Re-Verification Officer of CI&CC	Sri K.M.Das, Addl. Director (US)
7	Name of the Raw Materials	Flyash, Clinker, Gypsum
8	Source of Raw Materials purchased during claim period	Bihar, Wahijar
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs. 4,21,46,216.00
11	Amount paid for purchased of raw materials during claim period	Rs. 127558792.00
12	Name of Finished Products	Cement
13	Finished Products exported during claim period to	Sold locally
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs. 0.00
16	Amount received for sale of Finished Products during claim period	Rs. 171488185.00
17	I.T. return for Assessment Year 2017-18	Rs. 0.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 208296.00
2	CST paid	Rs. 382.00
3	C-Form submitted or not	Submitted

4	Service Tax paid	Rs.5,00,000.00
5	Entry Tax Paid	Rs. 00.00
6	Connected Load	3500 KW
7	Total units consumed for ASEB & DG set	1304480Units
8	Electricity duty paid for DG set	Nil
9	Central Excise paid	Rs.1,63,0000.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	29756.000 MT
12	Capacity utilization	34.36%
13	Conversion Factor RM to FP	100%
14	Total quantity of Raw material utilized as per the assessment of CI&C	27830.00 MT
15	Total quantity of Finished products during the period (Production figure)	27830.00 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Fly Ash) utilized during the period (with opening balance)	11605.00 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)29.420 MT
	Eligible Quantity for T S	11575.580 MT
b.	90% TS on 11575.580 MT as per calculation sheet.	Rs.68,75,785.00
1a.	i) Eligible quantity of Raw Material (Clinker) utilized during the period (with opening balance)	27276.370 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)10886.36 MT
	Eligible Quantity for T S	16390.010 MT
b.	90% TS on 16390.00 MT as per calculation sheet.	Rs.97,35,666.00
	Eligible T .S for R.M	Rs.1,66,11,451.00
B.	Finished products	
1	i)Total quantity of F P sold Outside NER with opening balance)	0.000 MT
	ii)Deduction(Over loading/ Non submission of RC)	(-)0.000 MT
	Eligible quantity for T S	0.00 MT
	90% T S for F.P.	Rs.0.00
	Total TS on F.P.(1)	Rs.0.00

Total TS (A) as recommended by office of CI&C = Rs. 1,66,11,451.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

The SLC noted that as per Govt. of India circular no.11/1/85-DBA-II,dated 30th March'1988 at point no.2, "the scheme of Transport Subsidy is relevant to the movement of raw materials and finished products and refineries are excluded from the benefit of their scheme. The Transport Subsidy will not be available on Calcined Petroleum Coke (CPC), which is a product of refineries. Similar will be the position of other raw materials used and finished products coming out of refineries, plantation and power generating units." Fly Ash comes out as finished products from power generating unit. Hence, as per the above circular **FLY ASH** is not eligible for the benefits of Transport Subsidy Scheme, 1971.

After threadbare discussion, the SLC decided to deduct the subsidy on **Fly Ash** component amounting to Rs.68,75,785.00 and approved by the SLC an amount of Rs.1,66,11,451.00-Rs.68,75,785.00 =Rs.97,35,666.00 (Rupees Ninety Seven Lakhs Thlrty Five Thousand Six Hundred Sixty Six) only as eligible transport subsidy (without Fly Ash).

218.M/s JSB Cement LLP, Village :- Ambher, 12th Mile, Jorabat, Kamrup, Assam.

I. General		
1	Period of claim	: 01.01.2017 to 31.03.2017 (20 th Claim)
2	Date of submission of TS claim	:
	DICC	22.05.2018
	CI&C	02.07.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: Cement - 81000 MT
5	i)Name of Verification officer of GM,DICC	: Sir.M.D. Hazarika (Project Manager) & Sri P. K. Bora, GM, DI&CC,Kamrup(R)

6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.M.Das, Addl. Director (US)
7	Name of the Raw Materials	: Flyash
8	Source of Raw Materials purchased during claim period	: Bihar,+Meghalaya, Bhutan
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs. 54747033.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 205514148.00
12	Name of Finished Products	: Cement
13	Finished Products exported during claim period to	: Sold locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs.0.00
16	Amount received for sale of Finished Products during claim period	: Rs. 283683548.00
17	I.T. return for Assessment Year 2018-18	: Rs. 0.00

II. Payment of Taxes, etc

1	VAT paid	: Rs.370051.00
2	CST paid	: Rs. 0.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.0.00
5	Entry Tax Paid	: Rs. 4866364.00
6	Connected Load	: 3500 KW
7	Total units consumed for ASEB & DG set	: 3181980 Units
8	Electricity duty paid for DG set	: Nil
9	Central Excise paid	: Rs.0.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 46588.200 MT
12	Capacity utilization	: 57.52%
13	Conversion Factor RM to FP	: 100%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 42348.45 MT
15	Total quantity of Finished products during the period (Production figure)	: 46588.200 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Fly ash) utilized during the period (with opening balance)	: 16250.00 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)4437.99 MT
	Eligible Quantity for T S	: 11822.00 MT
b.	90% TS on 11822.00 MT as per calculation sheet.	: Rs. 66,61,468.00
2a.	i) Eligible quantity of Raw Material (Clinker) utilized during the period (with opening balance)	: 30243.00 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)30243.00 MT
	Eligible Quantity for T S	: Nil
b.	90% TS on as per calculation sheet.	: Rs. Nil
	Eligible T .S for R.M	: Rs. 66,61,468.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: 0.000 MT
	ii) Deduction (Over loading/ Non submission of RC)	: (-)0.000 MT
	Eligible quantity for T S	: 0.00 MT
	90% T S for F.P.	: Rs.0.00
	Total TS on F.P.(1)	: Rs.0.00

Total TS (A) as recommended by office of CI&C = Rs. 66,61,468.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

The SLC noted that as per Govt. of India circular no.11/1/85-DBA-II, dated 30th March'1988 at point no.2, "the scheme of Transport Subsidy is relevant to the movement of raw materials and finished products and refineries are excluded from the

benefit of their scheme. The Transport Subsidy will not be available on Calcined Petroleum Coke (CPC), which is a product of refineries. Similar will be the position of other raw materials used and finished products coming out of refineries, plantation and power generating units." Fly Ash comes out as finished products from power generating unit. Hence, as per the above circular **FLY ASH** is not eligible for the benefits of Transport Subsidy Scheme, 1971.

After threadbare discussion, the SLC decided to deduct the subsidy on **Fly Ash** component amounting to **Rs.66,61,468.00** of **Fly Ash** of the unit, **hence the eligible amount comes to NIL.**

219. M/s Carbon Resources Pvt Ltd., Kukurmari, Dhaligaon, Chirang.

The Member Secretary, SLC informed the Committee that the TSS claims of the unit were not processed because it was found not to be admissible as per the provision of Transport Subsidy Scheme Circular No.11/1/85-DBA-II, dtd.30th March'1988 issued by the DIPP, Govt.of India says-" the scheme of transport subsidy is relevant to the movement of materials and finished products and the refineries are excluded from the benefit of the scheme. The transport subsidy will not be available on Calcined Petroleum Coke(CPC) which is a product of refineries". Accordingly the claims were not processed.

M/s Carbon Resources Pvt Ltd.,Kukurmari, Dist-Chirang approached before the Hon'ble High Court and the court had passed an order dated 26.05.2017 in WP(C) no.3102/2017 directing the respondent to consider the entitlement of the claims of the Petitioner company towards transport subsidy in the light of the Division Bench judgment of the Hon'ble Court and later making due investigation, payment on account of Transport Subsidy that is found to be due, be made to the petitioner company. The exercise, as directed, be completed as expeditiously as possible but at any rate not later than 60 days from issue of the Hon'ble Court Order.

In similar earlier case, the Hon'ble Court had passed judgment dated 25.01.1995 in Civil Rule No.2441/1994 of M/s India Carbon Ltd-vs- Union of India & Ors. The same was contested and DIPP, Govt. of India filed even Special Petition (SLP) which was rejected & dismissed by Supreme Court of India. Based on aforesaid judgment and another case WP(C) No.5148/2016(New Age Pet Coke Pvt Ltd.,-vs- Union of India & Ors) in its judgment dated 25.11.2016, granting relief to the similarly situated parties seeking benefits of Transport Subsidy. The Case of WP(C) No.3102/2017 of M/s Carbon Resources Pvt Ltd., is covered by the judgment and order dated 25.11.2016 passed in WP(C) No.5148/2016(New Age Pet Coke Pvt. Ltd.).

In view of the Hon'ble Court Order dated 26.05.2017 in WP(C) No.3102/2017, the Claims of M/s Carbon Resources Pvt Ltd., a speaking order dated 9th August'2017 issued and directed the member Secretary, SLC, Transport Subsidy Scheme'1971 to process the claims and to place before the next SLC meeting for approval as per their entitlement.

Based on the speaking order and Hon'ble Court order dtd.26.05.2017, the following 7 Nos. of TSS claim of the unit placed are before the SLC for discussion and decision.

I. General		
1	Period of claim	: 01-04-2016 to 30.06.2016 (15 th Claim)
2	Date of submission of TS claim	:
		DICC 29-03-2017
		CI&C 07-07-2017
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 6210 MT
5	i) Name of Verification officer of GM, DICC	: Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&CC	: Sri N.K. Talukdar, Addl. Director (BTAD)
7	Name of the Raw Materials	: Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	: Digboi, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs. 1601609.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 111543671.00
12	Name of Finished Products	: Calcined Petroleum Coke
13	Finished Products exported during claim period to	: Renukoot, Giridhi, Punjab, Orissa & West Bengal
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs. 13182346.00
16	Amount received for sale of Finished Products during claim period	: Rs. 152785142.00
17	I.T. return for Assessment Year 2017-18	: Rs. 12709748.00.00

II. Payment of Taxes, etc		
1	VAT/GST paid	: Nil

2	CST paid	Rs. 22956.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 785250.00
5	Entry Tax Paid	N/A
6	Connected Load	129 KW
7	Total units consumed for ASEB & DG set	147840 units
8	Electricity duty paid for DG set	Nil
9	Central Excise paid	Rs. 10254313.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	6119.94 MT
12	Capacity utilization	99.67%
13	Conversion Factor RM to FP	83.72%
14	Total quantity of Raw material utilized as per the assessment of CI&C	7393.60 MT
15	Total quantity of Finished products during the period (Production figure)	6119.94 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	N/A
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	N/A
b.	90% TS on 6119.94 MT as per calculation sheet.	N/A
	Eligible T.S for R.M	N/A
B.	Finished products	
1	i) Total quantity of F P sold Out side NER with opening balance)	6119.94 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	6119.94 MT
	90% T S for F.P.	Rs. 2693929.00
	Total TS on F.P.(1)	Rs. 2693929.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 2693929.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 2693929.00 (Rupees Twenty six lakhs ninety three thousand nine hundred twenty nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

220. M/S Carbon Resources Pvt Ltd. Kukurmari, Dhaligaon, Chirang

I.	General	
1	Period of claim	01-07-2016 to 30.09.2016 (16 th Claim)
2	Date of submission of TS claim	
	DICC	29-06-2017
	CI&C	23-11-2017
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	6210 MT
5	i) Name of Verification officer of GM, DICC	Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&CC	Sri N.K. Talukdar, Addl. Director (BTAD)
7	Name of the Raw Materials	Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	Digboi, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs. 1176350.00
11	Amount paid for purchased of raw materials during claim period	Rs. 13428325.00

12	Name of Finished Products	: Calcined Petroleum Coke
13	Finished Products exported during claim period to	: Renukoot, Giridhi, Punjab, Orissa & West Bengal
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs. 4438321.00
16	Amount received for sale of Finished Products during claim period	: Rs. 78121369.00
17	I.T. return for Assessment Year 2017-18	: Rs. 12709748.00.00

II. Payment of Taxes, etc

1	VAT/GST paid	: Nil
2	CST paid	: Rs. 8123.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 375471.00
5	Entry Tax Paid	: N/A
6	Connected Load	: 129 KW
7	Total units consumed for ASEB & DG set	: 49386 units
8	Electricity duty paid for DG set	: Nil
9	Central Excise paid	: Rs. 7874755.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 3049.63 MT
12	Capacity utilization	: 38.51%
13	Conversion Factor RM to FP	: 77.55%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3084.49 MT
15	Total quantity of Finished products during the period (Production figure)	: 3046.55 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	: N/A
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: N/A
b.	90% TS on 3046.55 MT as per calculation sheet.	: N/A
	Eligible T.S for R.M	: N/A
B.	Finished products	
1	i) Total quantity of F P sold Out side NER with opening balance)	: 3046.55 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 3046.55 MT
	90% T S for F.P.	: Rs. 1165852.00
	Total TS on F.P.(1)	: Rs.1165852.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 1165852.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 1165852.00 (Rupees Eleven lakhs Sixty five thousand Eight hundred Fifty Two)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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I. General		
1	Period of claim	: 01-10-2016 to 31.12.2016 (17 th Claim)
2	Date of submission of TS claim	:
	DICC	: 26.09.2017
	CI&C	: 05.02.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 6210 MT
5	i) Name of Verification officer of GM, DICC	: Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&CC	: Sri N.K. Talukdar, Addl. Director (BTAD)
7	Name of the Raw Materials	: Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	: Digboi, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Nil
11	Amount paid for purchased of raw materials during claim period	: Rs. 11131857.00
12	Name of Finished Products	: Calcined Petroleum Coke
13	Finished Products exported during claim period to	: Renukoot, Giridhi, Punjab, Orissa & West Bengal
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs. 1109904.00
16	Amount received for sale of Finished Products during claim period	: Rs. 16049124.00
17	I.T. return for Assessment Year 2017-18	: Rs. 12709748.00

II. Payment of Taxes, etc		
1	VAT/GST paid	: Nil
2	CST paid	: Rs. 2844.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 97495.00
5	Entry Tax Paid	: N/A
6	Connected Load	: 129 KW
7	Total units consumed for ASEB & DG set	: 48030 units
8	Electricity duty paid for DG set	: Nil
9	Central Excise paid	: Rs. 906308.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 608.28 MT
12	Capacity utilization	: 10%
13	Conversion Factor RM to FP	: 89.12%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 696.80 MT
15	Total quantity of Finished products during the period (Production figure)	: 607.29 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	: N/A Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	: N/A
b.	90% TS on 607.29 MT as per calculation sheet.	: N/A
	Eligible T.S for R.M	: N/A
B. Finished products		
1	i) Total quantity of F P sold Out side NER with opening balance)	: 607.29 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 607.29 MT

90% T S for F.P.	Rs. 273759.00
Total TS on F.P.(1)	Rs.273759.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 273759.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 273759.00 (Rupees Two lakhs Seventy three thousand seven hundred Fifty nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

222. M/S Carbon Resources Pvt Ltd. Kukurmari, Dhaligaon, Chirang

I. General		
1	Period of claim	01-01-2017 to 31.03-2017 (18 th Claim)
2	Date of submission of TS claim	
	DICC	26.12.2017
	CI&C	28.11.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	6210 MT
5	i) Name of Verification officer of GM, DICC	Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&CC	Sri N.K. Talukdar, Addl. Director (BTAD)
7	Name of the Raw Materials	Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	Digboi, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.2030573.00
11	Amount paid for purchased of raw materials during claim period	Rs. 129360235.00
12	Name of Finished Products	Calcined Petroleum Coke
13	Finished Products exported during claim period to	Renukoot, Purulla, Ahmadabad, Raigarh, Bhilai, etc.
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs. 11044387.00
16	Amount received for sale of Finished Products during claim period	Rs. 136526632.00
17	I.T. return for Assessment Year 2017-18	Rs. 12709748.00

II. Payment of Taxes, etc		
1	VAT/GST paid	Nil
2	CST paid	Rs. 22044.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 759947.00
5	Entry Tax Paid	N/A
6	Connected Load	129 KW
7	Total units consumed for ASEB & DG set	201668 units
8	Electricity duty paid for DG set	Nil
9	Central Excise paid	Rs. 7017367.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	5192.86 MT
12	Capacity utilization	90.38%
13	Conversion Factor RM to FP	76.89%

14	Total quantity of Raw material utilized as per the assessment of CI&C	: 7299.15 MT
15	Total quantity of Finished products during the period (Production figure)	: 5613 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	: N/A Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	: N/A
b.	90% TS on 5192.86 MT as per calculation sheet.	: N/A
	Eligible T .S for R.M	: N/A
B.	Finished products	
1	i) Total quantity of F P sold Out side NER with opening balance)	: 5192.86 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 5167.04 MT
	90% T S for F.P.	: Rs. 2274474.00
	Total TS on F.P.(1)	: Rs.2274474.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 2274474.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.2274474.00 (Rupees TwentyTwo lakhs Seventy four thousand four hundred seventy four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

223. M/S Carbon Resources Pvt Ltd. Kukurmari, Dhaligaon, Chirang

I.	General	
1	Period of claim	: 01-04-2017 to 30-06-2017 (19 th Claim)
2	Date of submission of TS claim	:
	DICC	19-01-2018
	CI&C	29.11.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 6210 MT
5	i) Name of Verification officer of GM, DICC	: Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&CC	: Sri N.K. Talukdar, Addl. Director (BTAD)
7	Name of the Raw Materials	: Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	: Digboi, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs. 1468350.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 146596707.00
12	Name of Finished Products	: Calcined Petroleum Coke
13	Finished Products exported during claim period to	: Chattisgarh, Uttar Pradesh, Jharkhand, Orissa, West Bengal
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs. 13909608.00
16	Amount received for sale of Finished Products during claim period	: Rs. 213270945.00
17	I.T. return for Assessment Year 2017-18	: Rs. 80880.00

II. Payment of Taxes, etc		
1	VAT/GST paid	Nil
2	CST/SGST & CGST paid	Rs. 31591.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 951160.00
5	Entry Tax Paid	N/A
6	Connected Load	129 KW
7	Total units consumed for ASEB & DG set	164584 units
8	Electricity duty paid for DG set	Nil
9	Central Excise paid	Rs. 15196842.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	7090.11 MT
12	Capacity utilization	111.75%
13	Conversion Factor RM to FP	75. 75.50%
14	Total quantity of Raw material utilized as per the assessment of CI&C	9191.16 MT
15	Total quantity of Finished products during the period (Production figure)	6939.96 MT

III. Calculation of T S by CI&C Office		
A. Raw Materials		
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	N/A Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	N/A
b.	90% TS on 7015.04MT as per calculation sheet.	N/A
Eligible T.S for R.M		N/A
B. Finished products		
1	i) Total quantity of F P sold Out side NER with opening balance)	7015.04 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	7015.04 MT
	90% T S for F.P.	Rs. 3087944.00
Total TS on F.P.(1)		Rs.3087944.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 3087944.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.3087944.00 (Rupees Thirty lakhs Eighty Seven thousand Nine hundred forty four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

224. M/S Carbon Resources Pvt Ltd. Kukurmari, Dhaligaon, Chirang

I. General		
1	Period of claim	01-07-2017 to 30-09-2017 (20 th Claim)
2	Date of submission of TS claim	
	DICC	19-01-2018
	CI&C	28.11.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	6210 MT
5	i) Name of Verification officer of GM, DICC	Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&CC	Sri N.K. Talukdar, Addl. Director (BTAD)

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7	Name of the Raw Materials	: Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	: NRL Numaligarh, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Nil
11	Amount paid for purchased of raw materials during claim period	: Rs. 195723358.00
12	Name of Finished Products	: Calcined Petroleum Coke
13	Finished Products exported during claim period to	: Chattisgarh, Uttar Pradesh, Jharkhand, Orissa, West Bengal & Gujarat
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Nil
16	Amount received for sale of Finished Products during claim period	: Rs. 227644396.00
17	I.T. return for Assessment Year 2018-19	: Rs. 63150255.00

II. Payment of Taxes, etc

1	VAT/GST paid	: Rs. 4617492.00
2	CST/SGST & CGST paid	: N/A
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: N/A
5	Entry Tax Paid	: N/A
6	Connected Load	: 129 KW
7	Total units consumed for ASEB & DG set	: 174018 units
8	Electricity duty paid for DG set	: Nil
9	Central Excise paid	: N/A
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 6878.94 MT
12	Capacity utilization	: 108.21%
13	Conversion Factor RM to FP	: 75.33%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 8920.50 MT
15	Total quantity of Finished products during the period (Production figure)	: 6720 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	: N/A
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: N/A
b.	90% TS on 6778 MT as per calculation sheet.	: N/A
	Eligible T.S for R.M	: N/A
B.	Finished products	
1	i) Total quantity of F P sold Out side NER with opening balance)	: 6778 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 6778 MT
	90% T S for F.P.	: Rs. 2606848.00
	Total TS on F.P.(1)	: Rs. 2606848.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 2606848.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost

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of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.2606848.00 (Rupees Twenty Six lakhs Six thousand Eight Forty Eight)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

225. M/S Carbon Resources Pvt Ltd. Kukurmari, Dhaligaon, Chirang

I. General		
1	Period of claim	01-10-2017 to 29-11-2017 (21 st Claim)
2	Date of submission of TS claim	
	DICC	19-01-2018
	CI&C	28.11.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	6210 MT
5	i) Name of Verification officer of GM,DICC	Sri Raju Prasad Bora, P.M. DI&CC, Chirang
6	ii) Name of Re-Verification Officer of CI&C	Sri N.K. Talukdar, Addl. Director (BTAD)
7	Name of the Raw Materials	Raw Petroleum Coke
8	Source of Raw Materials purchased during claim period	NRL Numaligarh, Bongaigaon IOC
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	Nil
11	Amount paid for purchased of raw materials during claim period	Rs. 195723358.00
12	Name of Finished Products	Calcined Petroleum Coke
13	Finished Products exported during claim period to	Chattisgarh, Uttar Pradesh, Jharkhand, Orissa, West Bengal & Gujrat
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Nil
16	Amount received for sale of Finished Products during claim period	Rs. 154959.00
17	I.T. return for Assessment Year 2018-19	Rs. 63150255.00

II. Payment of Taxes, etc		
1	VAT/GST paid	Rs. 8437097.00
2	CST/SGST & CGST paid	Rs. 576149.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	N/A
5	Entry Tax Paid	N/A
6	Connected Load	129 KW
7	Total units consumed for ASEB & DG set	136740 units
8	Electricity duty paid for DG set	Nil
9	Central Excise paid	N/A
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	4055.44 MT
12	Capacity utilization	71.44%
13	Conversion Factor RM to FP	73.25%
14	Total quantity of Raw material utilized as per the assessment of CI&C	6057.00 MT
15	Total quantity of Finished products during the period (Production figure)	3956 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Raw Petroleum Coke) utilized during the period (with opening balance)	N/A
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	N/A
b.	90% TS on 3956 MT as per calculation sheet.	N/A

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Eligible T.S for R.M	: N/A
B. Finished products	
1 i) Total quantity of F P sold Out side NER with opening balance)	: 3956 MT
ii) Deduction (Over loading/ Non submission of RC)	: Nil
Eligible quantity for T S	: 3956 MT
90% T S for F.P.	: Rs. 1749719.00
Total TS on F.P.(1)	: Rs.1749719.00

Total TS (A) & FS (B) as recommended by office of CI&C = Rs. 1749719.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.1749719.00 (Rupees Seventeen lakhs Forty Nine thousand Seven hundred Nineteen)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

226.M/s Godrej Consumer Products Ltd., Lokhras, Lalungaon, Kamrup

The unit is engaged in manufacture of Hair Care & Shore Care at District of Kamrup(M) and the unit had gone into commercial production w.e.f.18.12.2008. There are 4 nos claim of the unit and details are as follows.

I. General		
1	Period of claim	: 01/01/2013 to 31/03/2013(18 th Claim)
2	Date of submission of TS claim	:
	DICC	: 23/08/2013
	CI&C	: 20/12/2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 1389.50 M T
5	i) Name of Verification officer of GM, DICC	: MR K M S BORDOLOI (FM) & MR M THAKURIA (MS)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri J Pegu Jt DI (T.S.)
7	Name of the Raw Materials	: Chemical, Colour, Perfume & Petroleum Product
8	Source of Raw Materials purchased during claim period	: Daman, Mumbai, Vapi, Bhiwandi, Baska-Baroda, Silvasa, Delhi etc...
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.42,81,701.00
11	Amount paid for purchased of raw materials during claim period	: Rs.16,08,06440.00
12	Name of Finished Products	: Shoe Care, MAT, GK Refil, Hair Care
13	Finished Products exported during claim period to	: 843.821 MT
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs.20,45,975.00
16	Amount received for sale of Finished Products during claim period	: Rs.44,32,58,666.00
17	I.T. return for Assessment Year 2010-11	: Rs.144,81,85,067 for 2014-15

II. Payment of Taxes, etc		
1	VAT paid	: Rs.1,35,870.00
2	CST paid	: Rs.11,519.00
3	C-Form submitted or not	: Yes, Submitted

4	Service Tax paid	: Rs 3,54,435 .00
5	Entry Tax Paid	: Rs.46,31,494.00
6	Connected Load	: 425 KW
7	Total units consumed for ASEB & DG set	: 179398 units
8	Electricity duty paid for DG set	: 5467/-
9	Central Excise paid	: Rs 11,26,00,000.00
10	Excise certificate submitted or not	: Yes, Submitted
11	Quantity cleared by Central Excise	: 843.821 MT
12	Capacity utilization	: 60.73 %
13	Conversion Factor RM to FP	: 64.246 %
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 542.118 MT
15	Total quantity of Finished products during the period (Production figure)	: 843.821 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Chemicals, Colour, Perfumery, Petroleum Products) utilized during the period (with opening balance)	: 542.118 MT (-)NIL MT
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	: 542.118 MT
b.	90% TS on 542.118 MT as per calculation sheet.	: Rs.3,48,369.00.
	Eligible T .S for R.M	: Rs.3,48,369.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: 843.821 MT
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	: 843.821 MT
	90% T S for F.P.	: Rs.2,88,710.00
	Total TS on F.P.(1)	: Rs.2,88,710.00

Total TS (A+B) as recommended by office of CI&C = Rs.6,37,079.00.

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.6,37,079.00 (Rupees Six Lakh Thirty Seven Thousand and Seventy Nine Only)** which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

227.M/s Godrej Consumer Products Ltd., Lokhras, Lalungaon, Kamrup

I. General		
1	Period of claim	: 01/04/2013 to 30/06/2013(19 th Claim)
2	Date of submission of TS claim	:
		DICC 23/08/2013
		CI&C 20/12/2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 1389.50 M T
5	i)Name of Verification officer of GM,DICC	: MR K M S BORDOLOI (FM) & MR M THAKURIA (MS)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri J Pegu Jt DI (T.S.)
7	Name of the Raw Materials	: Chemical, Colour, Perfume & Petroleum Product
8	Source of Raw Materials purchased during claim period	: Daman, Mumbai, Vapi, Bhiwandi, Baska-Baroda, Silvassa, Delhi etc...
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Rail & Road

10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.42,81,701.00
11	Amount paid for purchased of raw materials during claim period	Rs.13,05,80,822.00
12	Name of Finished Products	Shoe Care, MAT, GK Refil, Hair Care
13	Finished Products exported during claim period to	1257.462 MT
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.46,74,931.00
16	Amount received for sale of Finished Products during claim period	Rs.71,59,48,706.00
17	I.T. return for Assessment Year 2014-15	Rs.144,81,85,067

II. Payment of Taxes, etc

1	VAT paid	Rs.3,13,687.00
2	CST paid	Rs.2,965.00
3	C-Form submitted or not	Yes, Submitted
4	Service Tax paid	Rs 15,14,442 .00
5	Entry Tax Paid	Rs.39,18,230.00
6	Connected Load	425 KW
7	Total units consumed for ASEB & DG set	212397.8 units
8	Electricity duty paid for DG set	5467/-
9	Central Excise paid	Rs 12,02,77,000.00
10	Excise certificate submitted or not	Yes, Submitted
11	Quantity cleared by Central Excise	1257.462 MT
12	Capacity utilization	104.59 %
13	Conversion Factor RM to FP	40.2197 %
14	Total quantity of Raw material utilized as per the assessment of CI&C	549.808 MT
15	Total quantity of Finished products during the period (Production figure)	1257.462 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Chemicals, Colour, Perfumery, Petroleum Products) utilized during the period (with opening balance)	549.808. MT (-)NIL MT
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	549.808 MT
b.	90% TS on 549.808 MT as per calculation sheet.	Rs.3,87,187.00.
	Eligible T .S for R.M	Rs.3,87,187.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	1257.462 MT
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	1257.462 MT
	90% T S for F.P.	1257.462 MT
	Total TS on F.P.(1)	Rs.4,55,382.00

Total TS (A+B) as recommended by office of CI&C = Rs.8,42,539.00.

The Members of the Committee representing DIPPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.8,42,539.00 (Rupees Eight Lakh Forty Two Thousand Five Hundred and Thirty Nine Only)** which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

Handwritten signature and date: 28/11/2020

I. General		
1	Period of claim	01/07/2013 to 30/09/2013(20 th Claim)
2	Date of submission of TS claim	
	DICC	30/06/2014
	CI&C	20/12/2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	1389.50 M T
5	i) Name of Verification officer of GM,DICC	MR K M S BORDOLOI (FM) & MR M THAKURIA (MS)
6	ii) Name of Re-Verification Officer of CI&C	Sri J Pegu Jt DI (T.S.)
7	Name of the Raw Materials	Chemical, Colour, Perfume & Petroleum Product
8	Source of Raw Materials purchased during claim period	Daman, Mumbai, Vapi, Bhiwandi, Baska-Baroda, Silvassa, Delhi etc...
9	Actual Mode of Transportation for carrying Raw Materials during claim period	Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.47,82,566.00
11	Amount paid for purchased of raw materials during claim period	Rs.26,32,14,361.00
12	Name of Finished Products	Shoe Care, MAT, GK Refil, Hair Care
13	Finished Products exported during claim period to	1389.5 MT
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.46,91,040.00
16	Amount received for sale of Finished Products during claim period	Rs.99,13,77,152.00
17	I.T. return for Assessment Year 2010-11	Rs.144,81,85,067 for 2014-15

II. Payment of Taxes, etc		
1	VAT paid	Rs.3,92,996.00
2	CST paid	Rs.9,734.00
3	C-Form submitted or not	Yes, Submitted
4	Service Tax paid	Rs 3,54,435.00
5	Entry Tax Paid	Rs.35,92,942.00
6	Connected Load	425 KW
7	Total units consumed for ASEB & DG set	250192.9 units
8	Electricity duty paid for DG set	5467/-
9	Central Excise paid	Rs.11,26,00,000.00
10	Excise certificate submitted or not	Yes, Submitted
11	Quantity cleared by Central Excise	1389.50 MT
12	Capacity utilization	90.338 %
13	Conversion Factor RM to FP	47.903 %
14	Total quantity of Raw material utilized as per the assessment of CI&C	601.301 MT
15	Total quantity of Finished products during the period (Production figure)	1389.5 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Chemicals, Colour, Perfumery, Petroleum Products) utilized during the period (with opening balance)	601.301 MT (-)NIL MT
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	601.301 MT
b.	90% TS on 601.301 MT as per calculation sheet.	Rs.4,37,964.00
	Eligible T.S for R.M	Rs.4,37,964.00
B. Finished products		
1	i) Total quantity of F P sold Outside NER with opening balance)	1389.50 MT
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	1389.50 MT
	90% T S for F.P.	Rs.5,03,165.00
	Total TS on F.P.(1)	Rs.5,03,165.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.9,41,129.00 (Rupees Nine Lakh Forty One Thousand One Hundred and Twenty Nine Only)** which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

229.M/s Godrej Consumer Products Ltd., Lokhras,Lalungaon,Kamrup.

I. General		
1	Period of claim	01/10/2013 to 17/12/2013(21 st Claim)
2	Date of submission of TS claim	
	DICC	24/09/2014
	CI&C	20/12/2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	1389.50 M T
5	i)Name of Verification officer of GM,DICC	MR K M S BORDOLOI (FM) & MR M THAKURIA (MS)
6	ii) Name of Re-Verification Officer of CI&CC	Sri J Pegu Jt DI (T.S.)
7	Name of the Raw Materials	Chemical, Colour, Perfume & Petroleum Product
8	Source of Raw Materials purchased during claim period	Daman, Mumbai, Vapi, Bhiwandi, Baska-Baroda, Silvassa, Delhi etc...
9	Actual Mode of Transportation for carrying Raw Materials during claim period	Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.51,58,961.00
11	Amount paid for purchased of raw materials during claim period	Rs.19,55,93,024.00
12	Name of Finished Products	Shoe Care, MAT, GK Refil, Hair Care
13	Finished Products exported during claim period to	1195.832 MT
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.33,29,155.00
16	Amount received for sale of Finished Products during claim period	Rs.74.77,08,922.00
17	I.T. return for Assessment Year 2010-11	Rs.144,81,85,067 for 2014-15

II. Payment of Taxes, etc		
1	VAT paid	Rs.4,11,685.00
2	CST paid	Rs.9,734.00
3	C-Form submitted or not	Yes, Submitted
4	Service Tax paid	Rs 3,54,435.00
5	Entry Tax Paid	Rs.55,66,029.00
6	Connected Load	425 KW
7	Total units consumed for ASEB & DG set	281639.8 units
8	Electricity duty paid for DG set	5467/-
9	Central Excise paid	Rs.14,97,55,000.00
10	Excise certificate submitted or not	Yes, Submitted
11	Quantity cleared by Central Excise	567.624 MT
12	Capacity utilization	101.5739 %
13	Conversion Factor RM to FP	40.22 %
14	Total quantity of Raw material utilized as per the assessment of CI&C	567.624 MT
15	Total quantity of Finished products during the period (Production figure)	1195.832 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Chemicals, Colour, Perfumery, Petroleum Products) utilized during the period (with opening balance)	567.624 MT (-)NIL MT
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	567.624 MT
b.	90% TS on 567.624 MT as per calculation sheet.	Rs.4,12,612.00
Eligible T.S for R.M		Rs.4,12,612.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	1195.832 MT
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	1195.832 MT
	90% T S for F.P.	1195.832 MT
Total TS on F.P.(1)		Rs.4,40,336.00

Total TS (A) as recommended by office of CI&C = Rs.8,52,498.00.

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.8,52,498.00 (Rupees Eight Lakh Fifty Two Thousand Four Hundred and Ninety Eight Only)** which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

230. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

The unit is engaged in manufacturing of UPVC Pipes & Fittings in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 12.03.2010. There are 11 Nos. of TSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.10.2011 to 31.12.2011 (8 th Claim)
2	Date of submission of TS claim	
	DICC	27.09.2012
	CI&C	01.01.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	418.500 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs. 605886.00
11	Amount paid for purchased of raw materials during claim period	Rs. 10028213.00
12	Name of Finished Products	UPVC Pipes & Fittings
13	Finished Products exported during claim period to	Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	NIL
16	Amount received for sale of Finished Products during claim period	Rs. 13881092.00
17	I.T. return for Assessment Year 2012-13	Nil

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	: Rs. 11675.00
5	Entry Tax Paid	: NIL
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 13393.50 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	: 180.103 MT
12	Capacity utilization	: 53.93%
13	Conversion Factor RM to FP	: 95%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 237.573 MT
15	Total quantity of Finished products during the period (Production figure)	: 225.694 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 237.573 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 237.573 MT
b.	90% TS on 237.573 MT as per calculation sheet.	: Rs. 113727.00
	Eligible T.S for R.M	: Rs. 113727.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 113727.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 113727.00 (Rupees one lakh thirteen thousand seven hundred twenty seven)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

231. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	: 01.01.2012 to 31.03.2012 (9 th Claim)
2	Date of submission of TS claim	:
	DICC	: 27.12.2012
	CI&C	: 01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 418.500 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	: PVC Resin, Calcium, Chemical

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8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 462072.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 10890145.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 14386648.00
17	I.T. return for Assessment Year 2012-13	: Nil

II. Payment of Taxes, etc

1	VAT paid	: Rs. 6850.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Rs. 10856.00
5	Entry Tax Paid	: NIL
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 15427.50 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	: 146.281 MT
12	Capacity utilization	: 36.97%
13	Conversion Factor RM to FP	: 95%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 162.871 MT
15	Total quantity of Finished products during the period (Production figure)	: 154.727 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 162.871 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 162.871 MT
b.	90% TS on 162.871 MT as per calculation sheet.	: Rs. 78555.00
	Eligible T.S for R.M	: Rs. 78555.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance	: Nil
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 78555.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 78555.00 (Rupees seventy eight thousand five hundred fifty five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

232. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.04.2012 to 30.06.2012 (10 th Claim)
2	Date of submission of TS claim	
	DICC	28.03.2013
	CI&C	01.01.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	418.500 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs. 267200.00
11	Amount paid for purchased of raw materials during claim period	Rs. 3866891.00
12	Name of Finished Products	UPVC Pipes & Fittings
13	Finished Products exported during claim period to	Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	NIL
16	Amount received for sale of Finished Products during claim period	Rs. 3541416.00
17	I.T. return for Assessment Year 2013-14	Rs. 1536726.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 1686.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 6371.00
5	Entry Tax Paid	Rs. 40086.00
6	Connected Load	99 KW
7	Total units consumed for ASEB & DG set	3936.00 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 6875.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	56.487 MT
12	Capacity utilization	17.70%
13	Conversion Factor RM to FP	98%
14	Total quantity of Raw material utilized as per the assessment of CI&C	75.578 MT
15	Total quantity of Finished products during the period (Production figure)	74.067 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	75.758 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	75.758 MT
b.	90% TS on 75.758 MT as per calculation sheet.	Rs. 42237.00
	Eligible T.S for R.M	Rs. 42237.00
B. Finished products		
1	i) Total quantity of F P sold Outside NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 42237.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 42237.00 (Rupees forty two thousand two hundred thirty seven)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

233. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	: 01.07.2012 to 30.09.2012 (11 th Claim)
2	Date of submission of TS claim	:
	DICC	: 27.06.2013
	CI&C	: 01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 418.500 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	: PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 546236.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 8268690.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 9194673.00
17	I.T. return for Assessment Year 2013-14	: Rs. 1536726.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 4379.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Nil
5	Entry Tax Paid	: Rs. 109389.00
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 19342.50 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs. 383508.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 132.698 MT
12	Capacity utilization	: 28.44%
13	Conversion Factor RM to FP	: 97.84%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 121.665 MT
15	Total quantity of Finished products during the period (Production figure)	: 119.036 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 121.665 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 121.665 MT
b.	90% TS on 121.665 MT as per calculation sheet.	: Rs. 67995.00
	Eligible T .S for R.M	: Rs. 67995.00
B.	Finished products	

1	i) Total quantity of F P sold Outside NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 67995.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 67995.00 (Rupees sixty seven thousand nine hundred ninety five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

234. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	: 01.10.2012 to 31.12.2012 (12 th Claim)
2	Date of submission of TS claim	:
	DICC	26.09.2013
	CI&C	01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 418.500 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	: PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 579464.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 10250774.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 1928624.00
17	I.T. return for Assessment Year 2013-14	: Rs. 1536726.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 9109.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Nil
5	Entry Tax Paid	: Rs. 204896.00
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 36519.00 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs. 1004394.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 216.682 MT
12	Capacity utilization	: 32.54%
13	Conversion Factor RM to FP	: 98.21%

14	Total quantity of Raw material utilized as per the assessment of CI&C	: 138.663 MT
15	Total quantity of Finished products during the period (Production figure)	: 136.184 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 138.663 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 138.663 MT
b.	90% TS on 138.663 MT as per calculation sheet.	: Rs. 60774.00
	Eligible T .S for R.M	: Rs. 60774.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 60774.00

The Members of the Committee representing DIPI, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 60774.00 (Rupees sixty thousand seven hundred seventy four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

235. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I.	General	
1	Period of claim	: 01.01.2013 to 31.03.2013 (13 th Claim)
2	Date of submission of TS claim	:
	DICC	30.12.2013
	CI&C	01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 418.500 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	: PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 571857.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 10884750.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 18416826.00
17	I.T. return for Assessment Year 2013-14	: Rs. 1536726.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 1686.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 6371.00
5	Entry Tax Paid	Rs. 40086.00
6	Connected Load	99 KW
7	Total units consumed for ASEB & DG set	57127.50 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 6875.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	106.157 MT
12	Capacity utilization	27.56%
13	Conversion Factor RM to FP	98.64%
14	Total quantity of Raw material utilized as per the assessment of CI&C	116.991 MT
15	Total quantity of Finished products during the period (Production figure)	115.336 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	116.991 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	116.991 MT
b.	90% TS on 116.991 MT as per calculation sheet.	Rs. 50692.00
	Eligible T.S for R.M	Rs. 50692.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 50692.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 50692.00 (Rupees fifty thousand six hundred ninety two)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

236. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.04.2013 to 30.06.2013 (14 th Claim)
2	Date of submission of TS claim	
	DICC	31.03.2014
	CI&C	01.01.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	418.500 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	PVC Resin, Calcium, Chemical

8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 467163.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 8456661.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 18416826.00
17	I.T. return for Assessment Year 2014-15	: Rs. 642064.00

II. Payment of Taxes, etc

1	VAT paid	: Rs. 7865.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Rs. 12674.00
5	Entry Tax Paid	: Nil
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 33037.50 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs. 817909.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 71.193 MT
12	Capacity utilization	: 36.21%
13	Conversion Factor RM to FP	: 75%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 154.084 MT
15	Total quantity of Finished products during the period (Production figure)	: 151.588 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 138.74 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 138.74 MT
b.	90% TS on 138.74 MT as per calculation sheet.	: Rs. 61974.00
	Eligible T.S for R.M	: Rs. 61974.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 61974.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and-distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 61974.00 (Rupees sixty one thousand nine hundred seventy four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

237. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.07.2013 to 30.09.2013 (15 th Claim)
2	Date of submission of TS claim	
	DICC	26.06.2014
	CI&C	01.01.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	418.500 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs. 233700.00
11	Amount paid for purchased of raw materials during claim period	Rs. 8310660.00
12	Name of Finished Products	UPVC Pipes & Fittings
13	Finished Products exported during claim period to	Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	NIL
16	Amount received for sale of Finished Products during claim period	Rs. 5942553.00
17	I.T. return for Assessment Year 2014-15	Rs. 642064.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 1194.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 6946.00
5	Entry Tax Paid	Nil
6	Connected Load	99 KW
7	Total units consumed for ASEB & DG set	29142.00 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 472870.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	80.055 MT
12	Capacity utilization	16.27%
13	Conversion Factor RM to FP	98.38%
14	Total quantity of Raw material utilized as per the assessment of CI&C	69.232 MT
15	Total quantity of Finished products during the period (Production figure)	68.110 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	62.329 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	62.329 MT
b.	90% TS on 62.329 MT as per calculation sheet.	Rs. 25535.00
	Eligible T.S for R.M	Rs. 25535.00
B. Finished products		
1	i) Total quantity of F P sold Outside NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 25535.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 25535.00 (Rupees twenty five thousand five hundred thirty five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

238. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	: 01.10.2013 to 31.12.2013 (16 th Claim)
2	Date of submission of TS claim	: DICC 20.09.2014
		: CI&C 01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 418.500 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	: PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 271950.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 5290212.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 11046788.00
17	I.T. return for Assessment Year 2014-15	: Rs. 642064.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 1194.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Rs. 6946.00
5	Entry Tax Paid	: Nil
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 27969.00 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs. 472870.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 115.769 MT
12	Capacity utilization	: 16.34%
13	Conversion Factor RM to FP	: 98.38%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 69.377 MT
15	Total quantity of Finished products during the period (Production figure)	: 68.371 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 60.855 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 60.855 MT
b.	90% TS on 60.855 MT as per calculation sheet.	: Rs. 28091.00
Eligible T .S for R.M		: Rs. 28091.00
B. Finished products		

1	i) Total quantity of F P sold Outside NER with opening balance)	:	Nil
	ii) Deduction (Over loading/ Non submission of RC)	:	
	Eligible quantity for T S	:	Nil
	90% T S for F.P.	:	Nil
	Total TS on F.P.(1)	:	Nil

Total TS (A) as recommended by office of CI&C = Rs. 28091.00

The Members of the Committee representing DIPP, GoI, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 28091.00 (Rupees twenty eight thousand ninety one)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

239. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General			
1	Period of claim	:	01.01.2014 to 31.03.2014 (17 th Claim)
2	Date of submission of TS claim	:	
		DICC	30.12.2014
		CI&C	01.03.2019
3	Status of the unit	:	Functioning
4	Installed/assessed capacity quarterly	:	418.500 MT
5	i) Name of Verification officer of GM, DICC	:	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	:	Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	:	PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	:	Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	:	Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	:	Rs. 74100.00
11	Amount paid for purchased of raw materials during claim period	:	Rs. 1796067.00
12	Name of Finished Products	:	UPVC Pipes & Fittings
13	Finished Products exported during claim period to	:	Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	:	N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	:	NIL
16	Amount received for sale of Finished Products during claim period	:	Rs. 18416826.00
17	I.T. return for Assessment Year 2014-15	:	Rs. 642064.00

II. Payment of Taxes, etc			
1	VAT paid	:	Rs. 3061.00
2	CST paid	:	Nil
3	C-Form submitted or not	:	N/A (Local Sale)
4	Service Tax paid	:	Rs. 11303.00
5	Entry Tax Paid	:	Rs. 17961.00
6	Connected Load	:	99 KW
7	Total units consumed for ASEB & DG set	:	5529.00 units
8	Electricity duty paid for DG set	:	Not used
9	Central Excise paid	:	Rs. 112328.00
10	Excise certificate submitted or not	:	Submitted
11	Quantity cleared by Central Excise	:	71.191 MT
12	Capacity utilization	:	12.84%
13	Conversion Factor RM to FP	:	98.39%

14	Total quantity of Raw material utilized as per the assessment of CI&C	: 54.634 MT
15	Total quantity of Finished products during the period (Production figure)	: 53.754 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 54.634 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 54.634 MT
b.	90% TS on 54.634 MT as per calculation sheet.	: Rs. 26290.00
	Eligible T .S for R.M	: Rs. 26290.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 26290.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 26290.00 (Rupees twenty six thousand two hundred ninety)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

240. M/s P.P. Industries (Unit-I), EPIP Complex, Amingaon, Guwahati, Kamrup (Rural)

I.	General	
1	Period of claim	: 01.04.2014 to 30.06.2014 (18 th Claim)
2	Date of submission of TS claim	:
	DICC	: 31.03.2015
	CI&C	: 01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 418.500 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Gautam Kr. Das, Jt. Director (Extn.)
7	Name of the Raw Materials	: PVC Resin, Calcium, Chemical
8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 345100.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 1076902.00
12	Name of Finished Products	: UPVC Pipes & Fittings
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 8482962.00
17	I.T. return for Assessment Year 2015-16	: Rs. 979783.00

II. Payment of Taxes, etc

1	VAT paid	: Rs. 3061.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Rs. 11303.00

5	Entry Tax Paid	: Rs. 17961.00
6	Connected Load	: 99 KW
7	Total units consumed for ASEB & DG set	: 24513.10 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs. 112328.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 96.051 MT
12	Capacity utilization	: 13.07%
13	Conversion Factor RM to FP	: 98.50%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 55.543 MT
15	Total quantity of Finished products during the period (Production figure)	: 54.710 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (PVC Resin, Calcium, Chemicals) utilized during the period (with opening balance)	: 45.038 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 45.038 MT
b.	90% TS on 45.038 MT as per calculation sheet.	: Rs. 21987.00
	Eligible T .S for R.M	: Rs. 21987.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 21987.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 21987.00 (Rupees twenty one thousand nine hundred eighty seven)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

241. M/s Dochania Industries, EPIP, AIDC Complex, Amingaon, Guwahati, Kamrup (Rural)

The unit is engaged in manufacturing of Plastic Moulded Furniture in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 11.10.2011. There are 11 Nos. of TSS claim of the Unit and details of the claim are as follows:

I.	General	
1	Period of claim	: 11.10.2011 to 31.12.2011 (1 st Claim)
2	Date of submission of TS claim	:
	DICC	: 29.09.2012
	CI&C	: 01.01.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 498.75 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, FM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Tarun Kr. Kataki, Deputy Director (P)
7	Name of the Raw Materials	: Plastic Granules, Filler, Master Batch, PP/CP
8	Source of Raw Materials purchased during claim period	: Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	: Rs. 1341729.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 16502182.00

12	Name of Finished Products	: Plastic Moulded Furniture
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 13745817.00
17	I.T. return for Assessment Year 2012-13	: Nil

II. Payment of Taxes, etc

1	VAT paid	: Rs. 14796.00
2	CST paid	: Nil
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Rs. 17450.00
5	Entry Tax Paid	: Rs. 71315.00
6	Connected Load	: 403 KW
7	Total units consumed for ASEB & DG set	: 334037.51 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	: 189.847 MT
12	Capacity utilization	: 37.47%
13	Conversion Factor RM to FP	: 98.45%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 189.847 MT
15	Total quantity of Finished products during the period (Production figure)	: 186.906 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Plastic Granules, Filler, Master Batch, PP/CP) utilized during the period (with opening balance)	: 189.847 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 189.847 MT
b.	90% TS on 189.847 MT as per calculation sheet.	: Rs. 91259.00
	Eligible T S for R.M	: Rs. 91259.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 91259.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs. 91259.00** (Rupees ninety one thousand two hundred fifty nine) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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Handwritten signature and date:
 22/1/2020

242. M/s Dochania Industries, EPIP, AIDC Complex, Amingaon, Guwahati, Kamrup (Rural)

I. General		
1	Period of claim	01.01.2012 to 31.03.2012 (2 nd Claim)
2	Date of submission of TS claim	
	DICC	31.12.2012
	CI&C	01.01.2019
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	498.75 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, FM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Tarun Kr. Kataki, Deputy Director (P)
7	Name of the Raw Materials	Plastic Granules, Filler, Master Batch, PP/CP
8	Source of Raw Materials purchased during claim period	Delhi, West Bengal
9	Actual Mode of Transportation for carrying Raw Materials during claim period	Roadways & Railways
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs. 417100.00
11	Amount paid for purchased of raw materials during claim period	Rs. 6693173.00
12	Name of Finished Products	Plastic Moulded Furniture
13	Finished Products exported during claim period to	Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	N/A
15	Actual Transportation cost paid by the unit for Finished Products exported.	NIL
16	Amount received for sale of Finished Products during claim period	Rs. 14981884.00
17	I.T. return for Assessment Year 2012-13	Nil

II. Payment of Taxes, etc		
1	VAT paid	Rs. 128618.00
2	CST paid	Nil
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 19763.00
5	Entry Tax Paid	Rs. 57655.00
6	Connected Load	403 KW
7	Total units consumed for ASEB & DG set	355950.00 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 531.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	222.586 MT
12	Capacity utilization	51.64%
13	Conversion Factor RM to FP	98.50%
14	Total quantity of Raw material utilized as per the assessment of CI&C	261.493 MT
15	Total quantity of Finished products during the period (Production figure)	256.528 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Plastic Granules, Filler, Master Batch, PP/CP) utilized during the period (with opening balance)	257.597 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	257.597 MT
b.	90% TS on 257.597 MT as per calculation sheet.	Rs. 124242.00
	Eligible T.S for R.M	Rs. 124242.00
B. Finished products		
1	i) Total quantity of F P sold Outside NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 124242.00

The Members of the Committee representing DIPP, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

[Signature]
22/1/2020