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57<sup>th</sup> State Level Committee meeting for Transport Subsidy Scheme, 1971 held on 31.12.2019 at 3.00 P.M. in the Conference Hall, office of the Commissioner of Industries & Commerce, Assam, Udyog Bhawan, Bamunimaidam, Guwahati-21

Member Present:-

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|--|--------------------|
| 1. Shri S.S. Meenakshi Sundaram, I.A.S<br>Commissioner of Industries & Commerce, Assam.  | : Chairman         |
| 2. Shri M. Malakar, Sr. FA<br>Representative of Finance Department,<br>Govt. of Assam.   | : Member           |
| 3. Shri Dipojyoti Chakravarty<br>Dy. Commissioner of Transport<br>O/o the Commissioner of Transport.<br>Representative of Transport Deptt.,<br>Govt. of Assam. | : Member           |
| 4. Smti Arunima Choudhury<br>Representative of Taxes, Assam  | : Member           |
| 5. Abdul Hamid<br>Representative of MD, ASIDC Ltd.   | : Member           |
| 6. Shri Arup Jyoti Patgiri<br>Dy. General Manager,<br>Representative of MD, AIDC Ltd.  |                    |
| 7. Shri Peter T.<br>Representative of NSIC, Bamunimaidam, Guwahati-21  | : Member           |
| 8. Shri K.M. Das, Addl. Director (US)<br>Office of the Commissioner of Industries & Commerce, Assam.   | : Member Secretary |

In attendance:

Shri Bipul Das, Addl. Director (FP)  
Shri Gautam Kr. Das, Jt. DI (Extn)  
Shri K L Baishya, Jt. Director (SP)  
Shri Jatin Pegu, Jt. Director (TS)  
Shri Tarun Kataki, Dy. Director (P)  
Shri Ranjan Borah, Dy. Director (CIW).  
Shri Abinash Das, Sr. FAO, H.Q.  
Shri Santanu Deuri, Dy. Director (Admn).  
Shri Dhireswar Kachari, Dy. Director

Sri S.S. Meenakshi Sundaram, IAS, Commissioner of Industries & Commerce, Assam chaired the State Level Committee (SLC) meeting as per Govt. notification no MI.111/2000/349 dated 25/10/2013. The Chairman welcomed all the members & officials present in the meeting.

Shri K M Das, Additional Director of Industries & Commerce and Member Secretary of SLC for TSS'1971 appraised the house about the modalities adopted for scrutiny of TSS claims as per DIPP guidelines & applicable check list. There were 265 Nos. of eligible claims and 54 Nos. of closed unit's claims, which comes to a total of 319 claims placed in the SLC after due scrutiny and re-verification by the designated Addl. Director, Joint Director & Deputy Director of Office of the Commissioner of Industries & Commerce, Assam, Guwahati-21 and reports are placed in respective files.

The Member Secretary also informed that each claim has been verified by the officials of respective DICC office. On receipt of the claim from DICC office, the officials of CI&C re-verified the claims as per guidelines and applicable check lists received from DIPP, GoI & Industries & Commerce Department, GoA. He also informed the Committee that due to the imposition of additional check point by GoA with retrospective effect, the claims could not be processed and was pending for a long time. The guidelines were revised by GoA vide Govt. letter No. CI.256/2002/671 dated 03/06/2013, the claims are being processed and considered for placing before SLC.

The Chairman, SLC for Transport Subsidy Scheme, 1971 wanted to know whether all documents have been checked as per applicable checklist of Govt. of India guidelines. The Member Secretary appraised the house that all claims have been checked and verified by respective DICC office as well as officers of Commissionerate and Sr. FAO.



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A. **Agenda Item No: 1 Confirmation of Minutes of last SLC:**

Member Secretary informed that the minute of the 56<sup>th</sup> SLC meeting held on 29.09.2018 was circulated to all the members vide this office letter No. CI&C (I) (SC) TS/33/88/Pt. XII/12120-129 date 10.01.2019. Even after the circulation of the 56<sup>th</sup> SLC minutes there was no comments received from the members of the committee and unanimously the Committee approved the minutes.

B. **Agenda Item No: 2 Discussion and Scrutiny on deferred claim, fresh claim, Court Cases and closed units Claims of Transport Subsidy under Transport Subsidy Scheme'1971.**

Before going into the claim wise scrutiny, the Committee proposed to discuss the issue of Condonation of delay in considering claims as well as various procedures adopted for scrutiny of the proposals. The Committee took the following decisions:

**Condonation of delay in processing of claims:** The reasons of delay in processing the claims were explained by the Member Secretary that the SLC meeting could not be held since 2010 to 2012 due to imposition of additional check points for processing of TSS claims by State Govt. with retrospective effect. Some of the units could not comply the additional check points, hence their claims were kept pending for more than 2 years.

Subsequently Govt. of Assam vide letter No. CI.256/2002/671, dated 3<sup>rd</sup> June'2013 had withdrawn the retrospective effect. After that the claims have been re-processed as per Govt. of Assam new instruction and as per applicable check point of DIPP, Govt. of India

After a threadbare discussion, the SLC decided to condone the delay in processing of all such claims, which could not be placed before SLC within the stipulated period.

**Issues of scrutiny of the claims:** The Member Secretary placed 319 numbers of TSS claims which were scrutinized at various levels and re-verified by senior officials of CI&C. The initial physical verification had been carried out by the office of the General Manager, DICC before forwarding the proposal to CI&C. Subsequently the proposals were examined by the officers of CI&C. The officers of the Commissioner of Industries & Commerce, Assam had examined the cases in accordance with guidelines, applicable checklists etc. of DIPP & Government of Assam. An officer not below the rank of Addl. Director, Joint Director & Deputy Director of Commissionerate has re-verified the claims strictly as per GoI & GoA guidelines, Senior Finance & Accounts Officer, office of the Commissioner of Industries & Commerce, Assam had also verified each claim in the light of guidelines, Check lists etc issued by DIPP and Government of Assam and also checked the bill vouchers and payment etc.

The Committee was informed that the following checks were exercised for establishing the authenticity of the claims:

**CHECKLISTS OF DIPP & GOA:**

- Claims prior to 03/09/2009 were verified as per Check list A of DIPP (Notification F. no. 10(2)/2006-DBA-II/NER dated 20/11/2009).
- Claims between 3/9/2009 and 9/9/2009 were verified as per Check list A of DIPP + 4 additional check points of Government of Assam.
- Claims between 10/9/2009 and 09/05/2010 were verified as per Check list B of DIPP (Notification F. no. 10(2)/2006-DBA-II/NER dated 20/11/2009) + 4 additional check points of Government of Assam.
- Claims between 10/5/2010 and 29/12/2010 were verified as per Check list A and B of DIPP + 8 additional check points of Government of Assam.
- Claim between 30/12/2010 to 11/10/2011 were verified as per Check list A & B of DIPP + 8 additional check points of Government of Assam + DIPP notification No.11(2)/2010-DBA.II/NER dated 30-12-2010.
- Claims from 12/10/2011 onwards were verified as per revised check list of DIPP (Notification No.10 (3)/2011-DBA-U/NER, dated 12/10/2011 + DIPP notification No.11 (2)/2010-DBA.II/NER dated 30-12-2010.
- Verification of Value Added Tax, Central Excise, Service taxes, etc.
  - Form ET-4
  - Form ET-6
  - VAT return filed by the unit.
- C-Form for procurement of Raw materials and selling of finished products.
- Electricity duty paid against use of D.G Set.
- Central Excise payment challan / refund statement showing quantity and value.



- For Finished Products, the claim has been compared with Central Excise register and Central Excise return (ER-I) filed by the unit and countersigned by the Central Excise authority.

#### OTHER CHECK POINTS:

- Matrix for all the units has been maintained as per DIPP latest guidelines.
- FORM "C" is maintained with agenda.
- Registration Certificate (RC) of all the vehicles utilized for transportation of goods by road has been checked. No claim has been considered without valid RC.
- Only maximum laden capacity of the vehicle as per RC has been considered. Any overloading has been dealt by either in the light of GOA notification no. CI.256 / 2002 / 67 dated 3<sup>rd</sup> June'2013 or DIPP notification no. 11(2) / 2010-DBA.II / NER dated 30-12-2010.
- Re-Verification Officers of the office of CI&C have furnished report in case of each claim to the effect that each claim has been strictly verified as per the guidelines, check list, etc and non-admissible amount has been deducted from each claim.
- Only Cheque payment has been considered and all cash payment has been deducted.
- Affidavit has been taken from the unit as per prescribed format with a declaration that "In case of any information/particulars found to be false or to be misrepresentation of fact, I shall be liable to be punished under the law of land. In such case the entire amount of subsidy against that particular claim period so granted shall be refunded to the Government along interest".
- As per revised check list of DIPP form "B" the unit has also submitted affidavit as "That the unit has not claimed transport Subsidy from any other source".
- All bills and vouchers, payment etc has been verified by the Sr. FAO of CI&C.
- Calculation of T S has been checked by Officers as well as Sr.FAO of CI&C office strictly as per guidelines and approved rates.

The SLC noted that adequate care has been taken up to establish the authenticity of the claims. Committee after taking up all procedural aspects of the scheme, decided to go for scrutiny of the claims as per Agenda of the meeting.

While considering TSS claims case to case basis, it was observed that there is a discrepancy in calculation of claim amount as different formula is being adopted by DICC and CIC. It was decided that the issue may be addressed with DICC so that a uniform formula be adopted by both. However, in the present cases considered, reason for such variation should be given on case to case basis. Apart from this, it was observed that in some cases, there is abnormal increase/decrease of claim amount for which cogent reason has not been given. It was decided that whenever these types of cases appear, these should be properly justified in the minutes with valid reason. The Verifying Officers should take into consideration these facts and mention in their report appropriately.

Moreover, SLC requested Member Secretary to collect status report of each unit through GM, DICC concerned and accord recommendation / rejection of claims on the basis of the status report.

#### A. Deferred Case ( Court Case):

##### 1. M/s Carbon Resources Pvt Ltd.,Kukurmari,Dhaligaon, Chirang, Assam.

The Member Secretary 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.30<sup>th</sup> 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 9<sup>th</sup> 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.

*Handwritten signatures and initials:*  
 [Signature] [Signature] [Signature] [Signature]

*Handwritten signature and date:*  
 [Signature] 22/1/2020



Based on the speaking order and Hon'ble Court order dtd.26.05.2017, the claims of the unit placed in the 54<sup>th</sup> SLC meeting held on 28.08.2017 from the claim period from 01.10.2012 to 31.03.2017( 12 nos Claim) and informed the Committee as the following required documents could not provide by the Unit and hence these claims were deferred.

Again vide office letter no. CI&C(IV)TS/61/2016/103, dtd. 9<sup>th</sup> August'2017 requested the GM, DI&CC, Chirang (BTAD), Assam with a copy to the unit concerned to provide the following documents for completion of re-verification report. Moreover, the Commissioner of Industries & Commerce, Assam advised the Member Secretary to issue a letter immediately to the unit concerned for submission of the relevant documents within 15 days positively failing which the claims will be rejected.

1. The Enquiry Report of the claims are not as per prescribed format(12 nos Claims).
2. Railway freight certificate has not covered to the both sides(12 nos claims).
3. Attested copies of RC and National Permit of vehicles transporting RM & FG TO and FROM the factory(12 Nos Claims).
4. Bills and Challans, consignment note for finished products dispatched(12 Nos claims).
5. Electricity duty payment receipt for using of DG set(12 Nos Claims).
6. No Signature of the unit in the TS Form of Application.
7. Proforma-B not adequately filled up.
8. List of Employees.
9. CA certificate in respect of RM & FG for the relevant periods.

The above mentioned documents have been submitted by the GM,DI&CC, Chirang on 29.01.2018 and accordingly, the re-verification report of the each claims of the unit have been prepared by Sri Dhireswar Kachari, Dy.Director and placed for placing before SLC. Accordingly, based on the re-verification report and TSS amount approved amount of each claims and Sr.FAO vetting, Agenda Note, Annexure-III(FORM-C), Matrix-D along with Additional Information Sheets have been prepared and placed before SLC for discussion and decision.

The unit is engaged in manufacturing of Calcined Petroleum Coke (CPC) at Kukurmari, Dhaligaon, Chirang District and the unit had gone into commercial production w.e.f.30.11.2012. There are 11 nos claim of the unit and details of the unit are as follows:-

I. General		
1	Period of claim	01.01.2013 to 31.03.2013( 2 <sup>nd</sup> Claim) ✓
2	Date of submission of TS claim	
	DICC	10.08.2013 ✓
	CI&C	10.02.2016 ✓
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 Borah, Project Manager, Sri K K Das, GM,DI&CC,Chirang
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy.Director,H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs.7,89,914.00 ✓
11	Amount paid for purchased of raw materials during claim period	Rs.1,39,37,263.00 ✓
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Girdih, Renukoot, Mandideep,
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.54,88,934.00 ✓
16	Amount received for sale of Finished Products during claim period	Rs.6,66,88,146.00 ✓
17	I.T. return for Assessment Year 2013-14	Rs.8,53,208.00 ✓

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW



7	Total units consumed for ASEB	26728 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.3,30,171.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	2825.82 MT
12	Capacity utilization	45.81%
13	Conversion Factor RM to FP	75.18%
14	Total quantity of Raw material utilized as per the assessment of CI&C	3783.85 MT
15	Total quantity of Finished products during the period (Production figure)	2845.00 MT

### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period. (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T.S for R.M	Rs.0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	2825.820MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)422.020 MT
	Eligible quantity for T S	2403.800 MT
	90% T S for F.P.	Rs.9,25,902.00
	Total TS on F.P.(1)	Rs.9,25,902.00

Total TS (B) as recommended by office of CI&C = Rs.9,25,902.00

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 railway-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 by the PWD Deptt.(Roads) and other Deptt

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.9,25,902.00(Rupees Nine Lakhs Twenty Five Thousand Nine Hundred Two)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 2. M/s Carbon Resources Pvt Ltd.,Kukumari,Dhaligaon, Chirang, Assam.

I.	General	
1	Period of claim	01.04.2013 to 30.06.2013(3 <sup>rd</sup> Claim)
2	Date of submission of TS claim	
	DICC	21.03.2014
	CI&C	10.02.2016
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 Borah, Project Manager, Sri K K Das, GM,DI&CC,Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy. Director,H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit during claim period	Rs.20,54,404.00
11	Amount paid for purchased of raw materials during claim period	Rs.6,63,92,479.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Renukoot
14	Actual mode of transportation for carrying of Finished Products during	By Road.

	claim period	
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.70,25,100.00
16	Amount received for sale of Finished Products during claim period	Rs.8,12,24,960.00
17	I.T. return for Assessment Year 2014-15	Rs.11,95,345.00

## II. Payment of Taxes, etc

1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	31539 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.4745871.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	3765.83 MT
12	Capacity utilization	54.68%
13	Conversion Factor RM to FP	76.92%
14	Total quantity of Raw material utilized as per the assessment of CI&C	4414.84 MT
15	Total quantity of Finished products during the period (Production figure)	3396.03 MT

## III. Calculation of T S by CI&amp;C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T S for R.M	Rs.0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	3765.83 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)242.350 MT
	Eligible quantity for T S	3521.480 MT
	90% T S for F.P.	Rs.13,01,070.00
	Total TS on F.P.(1)	Rs.13,01,070.00

Total TS (B) as recommended by office of CI&C = Rs.13,01,070.00

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 ~~railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.13,01,070.00(Rupees Thirteen Lakhs One Thousand Seventy)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**3.M/s Carbon Resources Pvt Ltd.,Kukurmari,Dhaligaon, Chirang, Assam.**

I. General			
1	Period of claim	:	01.07.2013 to 30.09.2013(4 <sup>th</sup> Claim)
2	Date of submission of TS claim	:	
		DICC	28.05.2014
		CI&C	29.02.2016
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 Borah, Project Manager, Sri K K Das, GM, DI&CC, Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy. Director, H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit during claim period	Rs. 26,12,997.00
11	Amount paid for purchased of raw materials during claim period	Rs. 8,18,97,818.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Renukoot, Nasik, Mandideep,
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. 57,55,764.00
16	Amount received for sale of Finished Products during claim period	Rs. 10,86,74,020.00
17	I.T. return for Assessment Year 2014-15	Rs. 11,95,345.00

#### II. Payment of Taxes, etc

1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	106949 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 38,72,800.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	4168.91 MT
12	Capacity utilization	76.32%
13	Conversion Factor RM to FP	79.50%
14	Total quantity of Raw material utilized as per the assessment of CI&C	5996.00 MT
15	Total quantity of Finished products during the period (Production figure)	4740.00 MT

#### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs. 0.00
	Eligible T .S for R.M	Rs. 0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER (CPC) (with opening balance)	4168.91 MT
	ii) Deduction (Over loading / Non submission of RC)	(-) 129.61 MT
	Eligible quantity for T S	4039.300 MT
	90% T S for F.P.	Rs. 13,32,490.00
	Total TS on F.P. (1)	Rs. 13,32,490.00

Total TS (B) as recommended by office of CI&C = Rs. 13,32,490.00

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 railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.13,32,490.00(Rupees Thirteen Lakhs Thirty Two Thousand Four Hundred Ninety)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**4.M/s Carbon Resources Pvt Ltd.,Kukumari,Dhaligaon, Chirang, Assam.**

I. General		
1	Period of claim	01.10.2013 to 31.12.2013(5 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	31.10.2014
	CI&C	25.02.2016
3	Status of the unit	
4	Installed/assessed capacity quarterly	6210 MT
5	i) Name of Verification officer of GM, DICC	Sri Raju Prasad Borah, Project Manager, Sri K K Das, GM, DI&CC, Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy. Director, H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit during claim period	Rs.15,96,436.00
11	Amount paid for purchased of raw materials during claim period	Rs.7,54,40,825.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Renukoot, Giridih, Mandideep,
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.50,52,220.00
16	Amount received for sale of Finished Products during claim period	Rs.8,01,34,905.00
17	I.T. return for Assessment Year 2014-15	Rs.11,95,345.00
II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	79701 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.51,71,204.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	2758.81 MT
12	Capacity utilization	44.05%
13	Conversion Factor RM to FP	75.18%
14	Total quantity of Raw material utilized as per the assessment of CI&C	3638.88 MT
15	Total quantity of Finished products during the period (Production figure)	2736.00MT
III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T .S for R.M	Rs.0.00
B.	Finished products	



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1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	2758.81 MT
	ii) Deduction (Over loading/ Non-submission of RC)	(-) 151.30 MT
	Eligible quantity for T S	2607.51 MT
	90% T S on 2607.51 MT for F.P.	Rs.10,05,820.00
	Total TS on F.P.(1)	Rs.10,05,820.00

Total TS (B) as recommended by office of CI&C = Rs.10,05,820.00

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 ~~railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.10,05,820.00 (Rupees Ten Lakhs Five Thousand Eight Hundred Twenty)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**5.M/s Carbon Resources Pvt Ltd., Kukurmari, Dhaligaon, Chirang, Assam.**

I. General		
1	Period of claim	01.01.2014 to 31.03.2014 (6 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	31.10.2014
	CI&C	25.02.2016
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 Borah, Project Manager, Sri K K Das, GM, DI&CC, Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy. Director, H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit during claim period	Rs.50,68,450.00
11	Amount paid for purchased of raw materials during claim period	Rs.8,23,27,060.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Renukoot, Giridih, Mandideep.
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.28,34,728.00
16	Amount received for sale of Finished Products during claim period	Rs.6,16,96,464.00
17	I.T. return for Assessment Year 2014-15	Rs.11,95,345.00

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	121608 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.35,15,923.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	2510.10 MT
12	Capacity utilization	70.04%



13	Conversion Factor RM to FP	75.18%
14	Total quantity of Raw material utilized as per the assessment of CI&C	5785.500 MT
15	Total quantity of Finished products during the period (Production figure)	4350.000 MT

### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T .S for R.M	Rs.0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	2510.100 MT
	ii) Deduction (Over loading/ Non submission of RC)	(-) 121.600 MT
	Eligible quantity for T S	2388.500 MT
	90% T S on 2388.500 MT for F.P.	Rs.9,21,339.00
	Total TS on F.P.(1)	Rs.9,21,339.00

Total TS (B) as recommended by office of CI&C = **Rs.9,21,339.00**

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 ~~railway 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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.9,21,339.00 (Rupees Nine Lakhs Twenty One Thousand Three Hundred Thirty Nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**6.M/s Carbon Resources Pvt Ltd., Kukurmari, Dhaligaon, Chirang, Assam.**

I. General		
1	Period of claim	01.04.2014 to 30.06.2014 (7 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	08.03.2015
	CI&C	07.06.2016
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 Borah, Project Manager, Sri K K Das, GM, DI&CC, Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy. Director, H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit during claim period	Rs.13,86,831.00
11	Amount paid for purchased of raw materials during claim period	Rs.1,63,79,439.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Modi Nagar, Giridih, Mandideep, Raipur, Giridh
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.30,15,076.00



16	Amount received for sale of Finished Products during claim period	Rs.69091323.00
17	I.T. return for Assessment Year 2015-16	Rs.945478.00

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	49386 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.3863618.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	2358.04 MT
12	Capacity utilization	7.18%
13	Conversion Factor RM to FP	75.18%
14	Total quantity of Raw material utilized as per the assessment of CI&C	593.75 MT
15	Total quantity of Finished products during the period (Production figure)	446.43 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
Eligible T S for R.M		Rs.0.00
B. Finished products		
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	2355.04 MT
	ii) Deduction(Over loading/ Non-submission of RC)	(-) 59.12 MT
	Eligible quantity for T S	2295.92 MT
	90% T S on 2295.92 MT for F.P.	Rs.8,87,546.00
Total TS on F.P.(1)		Rs.,8,87,546.00

Total TS (B) as recommended by office of CI&C = Rs.8,87,546.00

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 ~~railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, Rs.8,87,546.00(Rupees Eight Lakhs Eighty Seven Thousand Five Hundred Forty Six)only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**7.M/s Carbon Resources Pvt Ltd.,Kukurhari,Dhaligaon, Chirang, Assam.**

I. General		
1	Period of claim	01.07.2014 to 30.09.2014(8 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	08.06.2015
	CI&C	07.06.2016
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	6210 MT



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5	i) Name of Verification officer of GM, DICC	Sri Raju Prasad Borah, Project Manager, Sri K K Das, GM, DI&CC, Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy Director, H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road.
10	Actual transportation cost paid by the unit during claim period	Rs.22,18,289.00
11	Amount paid for purchased of raw materials during claim period	Rs.2,31,44,737.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Ahmedabad, Nagpur, Surat, Modinagar, Giridh
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.17,12,224.00
16	Amount received for sale of Finished Products during claim period	Rs.2,44,99,485.00
17	I.T. return for Assessment Year 2015-16	Rs.945478.00

#### II. Payment of Taxes, etc

1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	24586 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.11,47,806.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	814.60 MT
12	Capacity utilization	8.45%
13	Conversion Factor RM to FP	66.67%
14	Total quantity of Raw material utilized as per the assessment of CI&C	787.50 MT
15	Total quantity of Finished products during the period (Production figure)	525.00 MT

#### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T S for R.M	Rs.0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	811.600 MT
	ii) Deduction(Over loading/ Non-submission of RC)	(-) 43.620 MT
	Eligible quantity for T S	767.980 MT
	90% T S on 767.980 MT for F.P.	Rs.2,74,348.00
	Total TS on F.P.(1)	Rs.,2,74,348.00

**Total TS (B) as recommended by office of CI&C = Rs.2,74,348.00**

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 railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, Rs.2,74,348.00(Rupees Two Lakhs Seventy Four Thousand Three Hundred Forty Eight) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.10.2014 to 31.12.2014(9 <sup>th</sup> Claim)
2	Date of submission of TS claim	
		DICC 29.02.2015 CI&C 07.06.2016
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 Borah, Project Manager, Sri K K Das, GM,DI&CC,Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy.Director,H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs.2,29,88,482.00
11	Amount paid for purchased of raw materials during claim period	Rs.21697529.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Surat, Modinagar,Tamilnadu,Durgapur,Bhilai
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.25,82,003.00
16	Amount received for sale of Finished Products during claim period	Rs.2,44,99,485.00
17	I.T. return for Assessment Year 2015-16	Rs.945478.00

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	78405 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.21,82,987.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	1087.30 MT
12	Capacity utilization	34.49%
13	Conversion Factor RM to FP	71.42%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2990.40 MT
15	Total quantity of Finished products during the period (Production figure)	2136.00 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	



1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T.S for R.M	Rs.0.00
<b>B. Finished products</b>		
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	1087.300 MT
	ii) Deduction (Over loading/ Non-submission of RC)	(-) 1.400 MT
	Eligible quantity for T S	1085.900 MT
	90% T S on 1085.900 MT for F.P.	Rs.4,46,106.00
	Total TS on F.P.(1)	Rs.,4,46,106.00

**Total TS (B) as recommended by office of CI&C = Rs.4,46,106.00**

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 railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.4,46,106.00 (Rupees Four Lakhs Forty Six Thousand One Hundred Six)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**9.M/s Carbon Resources Pvt Ltd., Kukurmari, Dhaligaon, Chirang, Assam.**

<b>I. General</b>		
1	Period of claim	01.01.2015 to 31.03.2015(10 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	18.12.2015
	CI&C	08.06.2016
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 Borah, Project Manager, Sri K K Das, GM, DI&CC, Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy. Director, H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs.49,83,368.00
11	Amount paid for purchased of raw materials during claim period	Rs.4,09,16,304.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Surat, Modinagar, Tamilnadu, Durgapur, Bhilai
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.46,50,938.00
16	Amount received for sale of Finished Products during claim period	Rs.671138069.00
17	I.T. return for Assessment Year 2015-16	Rs.945478.00



II. Payment of Taxes, etc		
1	VAT paid	: Nil
2	CST paid	: Nil
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.nil
5	Entry Tax Paid	: Not applicable
6	Connected Load	: 150 KW
7	Total units consumed for ASEB	: 91341 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs.2182987.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 2651.87 MT
12	Capacity utilization	: 49.35%
13	Conversion Factor RM to FP	: 76.05%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 4029.600 MT
15	Total quantity of Finished products during the period (Production figure)	: 3064.900 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	: Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	: Nil
b.	90% TS as per calculation sheet.	: Rs.0.00
	Eligible T S for R.M	: Rs.0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	: 2651.870 MT
	ii) Deduction (Over loading / Non-submission of RG)	: (-) 4.810 MT
	Eligible quantity for T S	: 2647.06 MT
	90% T S on 2647.06 MT for F.P.	: Rs.10,87,458.00
	Total TS on F.P.(1)	: Rs.10,87,458.00

**Total TS (B) as recommended by office of CI&C = Rs.10,87,458.00**

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 railway-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) and other deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, Rs.10,87,458.00(Rupees Ten Lakhs Eighty Seven Thousand Four Hundred Fifty Eight) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**10.M/s Carbon Resources Pvt Ltd.,Kukurmari,Dhaligaon, Chirang, Assam.**

I. General		
1	Period of claim	: 01.04.2015 to 30.06.2015(11 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 18.02.2016
	CI&C	: 30.01.2017
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 Borah, Project Manager, Sri K K Das, GM,DI&CC,Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Dhireswar Kachari, Dy.Director,H.Q.
7	Name of the Raw Materials	: Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	: Indian Oil Corporation, Digboi, Bongaigaon.



9	Actual Mode of Transportation for carrying Raw Materials during claim period	: BY Road.
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.10,43,71,006.00
12	Name of Finished Products	: Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	: Giridih, Renukoot
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.1,24,61,097.00
16	Amount received for sale of Finished Products during claim period	: Rs.14,77,91,380.00
17	I.T. return for Assessment Year 2015-16	: Rs.945478.00

#### II. Payment of Taxes, etc

1	VAT paid	: Nil
2	CST paid	: Nil
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.nil
5	Entry Tax Paid	: Not applicable
6	Connected Load	: 150 KW
7	Total units consumed for ASEB	: 111294 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Rs.51,81,447.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 5791.45 MT
12	Capacity utilization	: 79.96%
13	Conversion Factor RM to FP	: 74.26%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 6686.56 MT
15	Total quantity of Finished products during the period (Production figure)	: 4966.00 MT

#### III. Calculation of T S by CI&C Office

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	: Nil	
	ii) Deduction (Over loading / Non submission of RC)	: Nil	
	Eligible Quantity for T S	: Nil	
b.	90% TS as per calculation sheet.	: Rs.0.00	
	Eligible T.S for R.M	: Rs.0.00	
B.	Finished products		
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	: 5791.450 MT	
	ii) Deduction(Over loading/ Non-submission of RC)	: (-) 32.450 MT	
	Eligible quantity for T S	: 5759.000 MT	
	90% T S on 5759.000 MT for F.P.	: Rs.25,15,834.00	
	Total TS on F.P.(1)	: Rs.25,15,834.00	

Total TS (B) as recommended by office of CI&C = Rs.25,15,834.00

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 railway-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) and other deptt.



Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, Rs.25,15,834.00(Rupees Twenty Five lakhs Fifteen Thousand Eight Hundred Thirty Four)only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.01.2016 to 31.03.2016 ( 14 <sup>th</sup> Claim)
2	Date of submission of TS claim	DICC 28.11.2016
		CI&C 15.06.2017
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 Borah, Project Manager, Sri K K Das, GM,DI&CC,Chirang.
6	ii) Name of Re-Verification Officer of CI&CC	Sri Dhireswar Kachari, Dy.Director,H.Q.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation, Digboi, Bongaigaon.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Road.
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs.23,25,055.00
11	Amount paid for purchased of raw materials during claim period	Rs.9,13,08,254.00
12	Name of Finished Products	Calcined Petroleum Coke (CPC)
13	Finished Products exported during claim period to	Bhupal, REnukoot, Orissa
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.1,39,06,062.00
16	Amount received for sale of Finished Products during claim period	Rs.15,74,42,817.00
17	I.T. return for Assessment Year 2015-16	Rs.945478.00

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	150 KW
7	Total units consumed for ASEB	188745 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs1,15,67,087.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	6511.03 MT
12	Capacity utilization	114.20%(Restricted to 100% capacity Utilization).
13	Conversion Factor RM to FP	92.14%
14	Total quantity of Raw material utilized as per the assessment of CI&C	7696.60 MT
15	Total quantity of Finished products during the period (Production figure)	7092.00 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% TS as per calculation sheet.	Rs.0.00
	Eligible T .S for R.M	Rs.0.00



<b>B. Finished products</b>		
1	i) Total quantity of F P sold Outside NER(CPC)(with opening balance)	: 6511.03 MT
	ii) Deduction(Over loading/ Non-submission of RG)	: (-) 246.130 MT
	Eligible quantity for T S	: 6264.900 MT
	90% T S on 6264.900 MT for F.P.	: Rs.27,53,780.00
Total TS on F.P.(1)		: Rs.27,53,780.00

**Total TS (B) as recommended by office of CI&C = Rs.27,53,780.00 restricted to 100% capacity utilization comes to Rs.24,11,366.00**

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 railway-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) and other deptt.

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

The Committee noted that the unit has produced F.P in excess of assessed quarterly capacity i.e 114.20% during the claim period. The Committee decided restricted TSS to 100% of the quarterly assessed capacity utilization and accordingly TSS comes to  $Rs.27,53,780/114.20\% \times 100 = Rs.24,11,366.00$  (Rupees Twenty Four Lakhs Eleven Thousand Three Hundred Sixty Six) only as eligible transport subsidy.

#### **12. M/s Dhansiri Roller Flour Mills, Chhotahapjan, Makum Junction, Tinsukia.**

The claims of the unit for the period from 01.07.2008 to 30.09.2008 and 01.10.2008 to 31.12.2008 was placed in the 55<sup>th</sup> SLC meeting for discussion and examination. During discussion, the SLC enquired about the PDS quarter whether the unit had transport subsidy claimed.

The Chairman of the SLC directed the Member Secretary to re-examine documents of PDS quarter and placed it in the next SLC, Hence these claims were deferred.

The Member Secretary, SLC informed the Committee that vide GM,DI&CC,Tinsukia letter no.DICCT(TS)08/2006-07, dtd.20<sup>th</sup> September'2018 along with supporting documents ie. wheat allotment letter from District Manager, Food Corporation of India, Tinsukia for each consignment for the above mentioned period in respect of unit has been submitted and as per Annexure-I, the unit had procured raw materials (Wheat)121.00 MT(PDS) for the period from 01.07.2008 to 30.09.2008 and 60.00 MT period from 01.10.2008 to 31.12.2008 has been procured from FCI, Tinsukia. The quantity of RM(Wheat) which are procured from FCI, Tinsukia(PDS) has not considered for transport subsidy, whereas the TS for the same considered only quantity of raw materials which are brought from Outside NER.

Accordingly, based on the GM,'s report, the claims of the unit again placed before SLC along with Agenda Note, Annexure-III(FORM-C), Matrix-D & along with additional information for discussion and decision and the SLC decided to go for scrutiny of the claims as below.

The unit is engaged in manufacturing of Atta,Maida, Suji, Bran at Tinsukia District and the unit had gone into commercial production w.e.f.25.03.2004 There are 2 nos claim of the unit and details of the unit are as follows:-

<b>I. General</b>		
1	Period of claim	: 01.07.2008 to 30.09.2008 (19 <sup>th</sup> Claim)
2	Date of submission of TS claim	
		DICC 02.09.2009
		CI&C 08.10.2009
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 1518.325 MT
5	i) Name of Verification officer of GM,DICC	: Sri Kaneskeswar Sonowal, FM Sri Anup Barua, GM,DI&CC,Tinsukia.
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl.Director (UAZ).
7	Name of the Raw Materials	: Wheat



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8	Source of Raw Materials purchased during claim period	Foresganj, ChuriChaura, Nakaha Jungle etc to Tinsukia
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.21,59,943.00
11	Amount paid for purchased of raw materials during claim period	Rs.2,27,12,913.00
12	Name of Finished Products	Atta, Maida, Suji,, BRan
13	Finished Products exported during claim period to	Within the State.
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.	N.A
16	Amount received for sale of Finished Products during claim period	Rs.34713386.00
17	I.T. return for Assessment Year 2009-10	Rs.0

#### II. Payment of Taxes, etc

1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	305KW
7	Total units consumed for ASEB	26214 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Not applicable
10	Excise certificate submitted or not	Non excisable Items
11	Quantity cleared by Central Excise	N.A
12	Capacity utilization	51.35%
13	Conversion Factor RM to FP	100%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2340.00 MT
15	Total quantity of Finished products during the period (Production figure)	2340.00 MT

#### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Wheat) utilized during the period (with opening balance)	2340.00 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	2340.00 MT
b.	90% TS on 2340.00 MTas per calculation sheet.	Rs.17,59,016.00
	Eligible T .S for R.M	Rs.17,59,016.00
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.	Rs.0
	Total TS on F.P.(1)	Rs.0

Total TS (A) as recommended by office of CI&C = Rs.17,59,016.00

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 railway-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) and other deptt.

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.17,59,016.00(Rupees Seventeen Lakhs Fifty Nine Thousand Sixteen) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

13. M/s Dhansiri Roller Flour Mills, Chhotahapjan, Makum Junction, Tinsukia.

I. General		
1	Period of claim	01.10.2008 to 31.12.2008 (20 <sup>th</sup> Claim)
2	Date of submission of TS claim	DICC 02.09.2009
		CI&C 08.10.2009
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	1518.325 MT
5	i) Name of Verification officer of GM, DICC	Sri Kanekeswar Sonowal, FM Sri Anup Barua, GM, DI&CC, Tinsukia.
6	ii) Name of Re-Verification Officer of CI&CC	Sri H K Sarma, Addl. Director (UAZ).
7	Name of the Raw Materials	Wheat
8	Source of Raw Materials purchased during claim period	Gandhiganj, Shajanpur, Siliguri to Tinsukia
9	Actual Mode of Transportation for carrying Raw Materials during claim period	BY Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.10,20,734.00
11	Amount paid for purchased of raw materials during claim period	Rs.1,13,76,313.00
12	Name of Finished Products	Atta, Maida, Suji,, BRan
13	Finished Products exported during claim period to	Within the State.
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.	N.A
16	Amount received for sale of Finished Products during claim period	Rs.21213006.00
17	I.T. return for Assessment Year 2009-10	Rs.0

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Nil
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	305KW
7	Total units consumed for ASEB	28,500 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Not applicable
10	Excise certificate submitted or not	Non excisable Items
11	Quantity cleared by Central Excise	N.A
12	Capacity utilization	32.47%
13	Conversion Factor RM to FP	97.91%
14	Total quantity of Raw material utilized as per the assessment of CI&C	1478.880 MT
15	Total quantity of Finished products during the period (Production figure)	1448.00 MT



III. Calculation of T S by CI&C Office			
A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (Wheat) utilized during the period (with opening balance)		1000.00 MT
	ii) Deduction (Over loading / Non submission of RC)		Nil
	Eligible Quantity for T S		1000.00 MT
b.	90% TS on 1000.00 MT as per calculation sheet.		Rs.8,18,110.00
Eligible T .S for R.M			Rs.8,18,110.00
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.		Rs.0
Total TS on F.P.(1)			Rs.0

**Total TS (A) as recommended by office of CI&C = Rs.8,18,110.00**

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 railway-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) and other deptt.

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.8,18,110.00 (Rupees Eight Lakhs Eighteen Thousand One Hundred Ten)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

#### 14. M/S JSB Foods, Sahid Kanaklata Path, AMCO Road, Dhubri

The claims of the unit for the period from 01.10.2013 to 31.12.2013 (15<sup>th</sup> Claim), 01.01.2014 to 31.03.2014 (16<sup>th</sup> Claim), 01.04.2014 to 30.06.2014 (17<sup>th</sup> Claim) & 01.07.2014 to 30.09.2014 (18<sup>th</sup> Claim) was Re-verified by Sri P K Saikia, Addl. DI(US) & Sri K K Bhagoti, DD and these claims were also checked/examined by the Audit Cell as well Sr.FAO and recommended the eligible Transport Subsidy placed in the 55<sup>th</sup> SLC meeting held on 09.08.2018 and the same was deferred and the Chairman of the SLC directed the Member Secretary to re-verify the unit again and submit a report regarding source of raw materials and mode of transportation.

The Member Secretary of the SLC informed the Committee that as per instruction of the SLC dtd.09.08.2018 Shri V K Das, Addl. Director(F.P.) was visited the unit on 14.09.2018 and verified the relevant documents in respect of raw materials and mode transportation etc of the above mentioned TSS claims and found that the unit concerned procured raw materials Black Grams (Mati Kalai Gota) from different markets of Meghalaya such as Selselahat Romhat, Baghmerahat, Tiknikilahat, Williamnagarhat, Gorobadhahat, Rongkhan, Daluhahat etc and transported to phulbari Ghat to Dhubri Ghat to Factory the unit transported raw materials by trucks and payment to the transporter by cheque. The eligible amounts of each claim were calculated by the Re-verifying Officers/Sr.FAO and claims were placed in the SLC for approval. Moreover, the Member Secretary also apprised the Committee that as per the report of Shri V K Das, ADI(FP) Re-verifying officer the claims were found in order for the benefit under TSS'1971.

Accordingly, the SLC decided to go for scrutiny of the claims as below:-

The unit is engaged in processing of Mati Kalai Difali, Bhushi at Dhubri District and the unit had gone into commercial production w.e.f.17.05.2010. There are 4 nos claim of the unit and details of the unit are as follows

I. General			
1	Period of claim		01.10.2013 to 31.12.2013(15 <sup>th</sup> Claim)
2	Date of submission of TS claim		
		DICC	29.09.2014
		CI&C	11.02.2016



3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	3579.750 MT
5	i) Name of Verification officer of GM, DICC	Sri N K Das, FM Sri N K Talukdar, GM, DI&CC, Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	Sri P K Saikia, Addl. DI(US) Sri K K Bhagoty, DD Sri V K Das, Addl. DI(FP)
7	Name of the Raw Materials	Black Grams (Mati Kalai Gota)
8	Source of Raw Materials purchased during claim period	Selselihat Romhat, Baghmerahat, Tiknikilahat, Williamnagarhat, Gorobadhahat, Rongkhan, Daluhat
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.26,51,900.00
11	Amount paid for purchased of raw materials during claim period	Rs.3,78,00,650.00
12	Name of Finished Products	Mati Kalai Dofali, Bhusi,
13	Finished Products exported during claim period to	Within the State.
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.	N.A
16	Amount received for sale of Finished Products during claim period	Rs.3,81,97,305.00
17	I.T. return for Assessment Year 2014-15	Rs.103400.0

## II. Payment of Taxes, etc

1	VAT paid	Exempted
2	CST paid	Nil
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	50 KW
7	Total units consumed for ASEB	443.5 units
8	Electricity duty paid for DG set	50534 units
9	Central Excise paid	Not applicable
10	Excise certificate submitted or not	Non excisable Items
11	Quantity cleared by Central Excise	N.A
12	Capacity utilization	65.059%
13	Conversion Factor RM to FP	97.30%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2376.00 MT
15	Total quantity of Finished products during the period (Production figure)	2328.970 MT

## III. Calculation of T S by CI&amp;C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Mayi Kalai Gota) utilized during the period (with opening balance)	2370.00 MT
	ii) Deduction (Over loading / Non-submission of RC)	(-)287.000 MT
	Eligible Quantity for T S	2089.000 MT
b.	90% TS on 2089.000 MT as per calculation sheet.	Rs.21,44,412.00
	Eligible T .S for R.M	Rs.21,44,412.00
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

*Amby*  
22/1/2020

90% T S for F.P.	Rs.0
Total TS on F.P.(1)	Rs.0

Total TS (A) as recommended by office of CI&C = Rs.21,44,412.00

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 ~~railway-cum- road - cum-river~~ transport 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 Deptt.~~ and road rate provided by private transporter i.e M/s Dhubri River Transport Corporation.

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.21,44,412.00 (Rupees Twenty One Lakhs Forty Four Thousand Four Hundred Twelve)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**15. M/S JSB Foods, Sahid Kanaklata Path, AMCO Road, Dhubri**

I. General		
1	Period of claim	01.01.2014 to 31.03.2014( 16 <sup>th</sup> Claim)
2	Date of submission of TS claim	DICC 29.09.2014
		CI&C 11.02.2-2016
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	3579.750 MT
5	i) Name of Verification officer of GM, DICC	Sri N K Das, FM Sri N K Talukdar, GM, DI&CC, Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	Sri P K Saikia, Addl. DI(US) Sri K K Bhagoty, DD Sri V K Das, Addl. DI(FP).
7	Name of the Raw Materials	Black Grams (Mati Kalai Gota)
8	Source of Raw Materials purchased during claim period	Selselahat Romhat, Baghmerahat, Tinkililhat, Williamnagarhat, Gorobadhahat, Rongkhan, Daluhat
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road
10	Actual transportation cost paid by the unit for raw materials during claim period	Rs.25,45,100.00
11	Amount paid for purchased of raw materials during claim period	Rs.3,57,99,100.00
12	Name of Finished Products	Mati Kalai Dofali ,Bhusi,
13	Finished Products exported during claim period to	Within the State.
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.	N.A
16	Amount received for sale of Finished Products during claim period	Rs.3,56,50,250.00
17	I.T. return for Assessment Year 2014-15	Rs.103400.0

II. Payment of Taxes, etc		
1	VAT paid	Exempted
2	CST paid	Nil
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.nil



5	Entry Tax Paid	: Not applicable
6	Connected Load	: 50 KW
7	Total units consumed for ASEB	: 4502.5 units
8	Electricity duty paid for DG set	: 48993 units
9	Central Excise paid	: Not applicable
10	Excise certificate submitted or not	: Non excisable Items
11	Quantity cleared by Central Excise	: N.A
12	Capacity utilization	: 62.685%
13	Conversion Factor RM to FP	: 97%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2243.00 MT
15	Total quantity of Finished products during the period (Production figure)	: 2175.710 MT

### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Mayi Kalai Gota) utilized during the period (with opening balance)	: 2243.00 MT
	ii) Deduction (Over loading / Non-submission of RC)	: (-)156.00 MT
	Eligible Quantity for T S	: 2087.00 MT
b.	90% TS on 2087.00 MT as per calculation sheet.	: Rs.21,88,315.00
	Eligible T .S for R.M	: Rs.21,88,315.00
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.	: Rs.0
	Total TS on F.P.(1)	: Rs.0

**Total TS (A) as recommended by office of CI&C = Rs.21,88,315.00**

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 railway-cum- road - cum-river 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 Deptt. and rate provided private transporter i.e M/s Dhubri River Transport Corporation.

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.21,88,315.00 (Rupees Twenty One Lakhs Eighty Eight Thousand Three Hundred Fifteen)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 16.M/S JSB Foods,Sahid Kanaklata Path, AMCO Rooad,Dhubri

I. General		
1	Period of claim	: 01.04.2014 to 30.06.2014(17 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
		DICC 27.03.2015
		CI&C 11.02.2016
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 3579.750 MT
5	i)Name of Verification officer of GM,DICC	: Sri N K Das, FM Sri N K Talukdar, GM,DI&CC,Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	: Sri P K Saikia, Addl.DI(US) Sri K K Bhagoty, DD Sri V K Das, Addl.DI(FP).

7	Name of the Raw Materials	: Black Grams (Mati Kalai Gota)
8	Source of Raw Materials purchased during claim period	: Selselahat Romhat, Baghmerahat, Tiknikilahat, Williamnagarhat, Gorobadhahat, Rongkhan, Daluhat
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.27,13,100.00
11	Amount paid for purchased of raw materials during claim period	: Rs.3,89,59,300.00
12	Name of Finished Products	: Mati Kalai Dofali ,Bhusi,
13	Finished Products exported during claim period to	: Within the State.
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.	: N.A
16	Amount received for sale of Finished Products during claim period	: Rs.3,79,33,768.00
17	I.T. return for Assessment Year 2015-16	: Rs.0

## II. Payment of Taxes, etc

1	VAT paid	: Exempted
2	CST paid	: Nil
3	C-Form submitted or not	: N.A.
4	Service Tax paid	: Rs.nil
5	Entry Tax Paid	: Not applicable
6	Connected Load	: 50 KW
7	Total units consumed for ASEB	: 1880 units
8	Electricity duty paid for DG set	: 46747 units
9	Central Excise paid	: Not applicable
10	Excise certificate submitted or not	: Non excisable Items
11	Quantity cleared by Central Excise	: N.A
12	Capacity utilization	: 64.707%
13	Conversion Factor RM to FP	: 97%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2388.00 MT
15	Total quantity of Finished products during the period (Production figure)	: 2318.380 MT

## III. Calculation of T S by CI&amp;C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Mayi Kalai Gota) utilized during the period (with opening balance)	: 2388.00 MT
	ii) Deduction (Over loading / Non submission of RG)	: (-)86.00 MT
	Eligible Quantity for T S	: 2302.00 MT
b.	90% TS on 2302.00 MT as per calculation sheet.	: Rs.24,83,725.00
	Eligible T .S for R.M	: Rs.24,83,725.00
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.	: Rs.0
	Total TS on F.P.(1)	: Rs.0

Total TS (A) as recommended by office of CI&C = Rs.24,83,725.00

The Members of the Committee representing DIPPI, 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 railway-cum- road-cum-river 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 Deptt., and rate provide by private transporter i.e M/s Dhubri River Transport Corporation.

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.24,83,725.00 (Rupees Twenty Four Lakhs Eighty Three Thousand Seven Hundred Twenty Five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**17.M/S JSB Foods,Sahid Kanaklata Path, AMCO Rooad,Dhubri**

I. General		
1	Period of claim	01.07.2014 to 30.09.2014(18 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	02.06.2015
	CI&C	11.02.2016
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	3579.750 MT
5	i)Name of Verification officer of GM,DICC	Sri N K Das, FM Sri N K Talukdar,GM,DI&CC,Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	Sri P K Saikia, Addl.DI(US) Sri K K Bhagoty,DD Sri V K Das, Addl.DI(FP).
7	Name of the Raw Materials	Black Grams (Mati Kalai Gota)
8	Source of Raw Materials purchased during claim period	Selselahat Romhat, Baghmerahat, Tiknikilahat,Williamnagarhat, Gorobadhahat, Rongkhan,Daluhat
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.29,87,300.00
11	Amount paid for purchased of raw materials during claim period	Rs.4,20,76,500.00
12	Name of Finished Products	Mati Kalai Dofali ,Bhusi,
13	Finished Products exported during claim period to	Within the State.
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.	N.A
16	Amount received for sale of Finished Products during claim period	Rs.4,07,94,467.00
17	I.T. return for Assessment Year 2015-16	Rs.0

II. Payment of Taxes, etc		
1	VAT paid	Exempted
2	CST paid	Nil
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	Not applicable
6	Connected Load	50 KW
7	Total units consumed for ASEB	2941 units
8	Electricity duty paid for DG set	38352 units
9	Central Excise paid	Not applicable
10	Excise certificate submitted or not	Non excisable Items
11	Quantity cleared by Central Excise	N.A
12	Capacity utilization	69.882%
13	Conversion Factor RM to FP	95.88%



14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2609.000 MT
15	Total quantity of Finished products during the period (Production figure)	: 2501.630 MT

### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Mati Kalai Gota) utilized during the period (with opening balance)	2609.000 MT
	ii) Deduction (Over loading / Non-submission of RC)	(-)57.000 MT
	Eligible Quantity for T S	2552.000 MT
b.	90% TS on 2552.000 MT as per calculation sheet.	Rs.27,25,137.00
	Eligible T.S for R.M	Rs.27,25,137.00
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.	Rs.0
	Total TS on F.P.(1)	Rs.0

**Total TS (A) as recommended by office of CI&C = Rs.27,25,137.00**

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 ~~railway-cum- road-~~ cum-river 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 Deptt., and rate provided by private transporter i.e M/s Dhubri River Transport Corporation.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.27,25,137.00 (Rupees Twenty Seven Lakhs Twenty Five Thousand One Hundred Thirty Seven)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

#### Claims under Court Case and deferred by 56<sup>th</sup> SLC meeting held on 29.09.2018.

**18. M/s Upper Assam Petrocoke Pvt.Ltd., No.2 Makumpathar,Margherita,Tinsukia.**

The Member Secretary 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.30<sup>th</sup> 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 Upper Assam Petrocoke Pvt Ltd, No.2 Makumpathar,Margherita,Tinsukia approached before the Hon'ble High Court and the court had passed an order dated 25.11.2016 in WP(C ) no.5148/2016 directing the respondent to consider the entitlement of the claims of the Petitioner company towards transport subsidy within 28.02.2017.

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 Leave Petition (SLP) which was rejected & dismissed by Supreme Court of India. Based on aforesaid judgment and another case WP(C) No.2010/2011(Digboi Carbon Ltd.,-vs- Union of India & Ors) in its judgment dated 20.03.2014 ,Central Govt. in the Ministry of Commerce & Industry(Department of Industrial Policy & Promotion) released the admissible amount of transport subsidy to the petitioner. The Case of WP(C ) No.5148/2016 of M/s Upper Assam Petrocoke Pvt Ltd., is covered by the judgment and order dated 20.03.2014 passed in WP(C ) No.2010/2011 (Digboi Carbon Ltd.)

In view of the Hon'ble Court Order dated 25.11.2016 in WP(C) No.5148/2016, the Claims of M/s Upper Assam Petrocoke Pvt Ltd.,a speaking order dated.17<sup>th</sup> February '2017 was 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.25.11.2016, the claims of the unit placed in the 54<sup>th</sup> SLC meeting held on 28.08.2017 from the claim period from 02.03.2011 to 24.10.2015( 20 nos Claim).

After threadbare discussion, the Committee observed that the claim period 02.03.2011 to 30.06.2014(2<sup>nd</sup> claim to 15<sup>th</sup> Claims) submitted by the unit at DICC on 18.06.2015 after one year from the date of incurring expenditure of raw materials and finished



products, as per norms the Committee rejected these 14 claims as time barred and approved remaining 6 claims during the period 01.07.2014 to 24.10.2015(16<sup>th</sup> to 21<sup>st</sup> Claims).

Later on, the unit had submitted a letter along with receipt copies of claim submission at DICC with seal and signature of FM, DICC, Tinsukia. As per receipt copies submitted by the unit, the date of receipt at DICC, Tinsukia for the 14 Nos of claims are not time barred.

The receipt copies submitted by the unit were forwarded to the GM, DICC, Tinsukia vide letter no. CI&C(IV)TS/COURT CASE/234/2016-161/8623-8625, dated 28.11.2017 for authentication. In response to this office letter, the GM, DI&CC, Tinsukia vide letter No. DICCT(TS)G-26/2017-18/278-79, dated 17.04.2018 informed that the TSS claims of M/s Upper Assam Petrocoke Pvt Ltd., Tinsukia for the period from 02.03.2011 to 30.06.2014 were received by the then FM, DICC, Tinsukia with sing & seal within stipulated time, but not docketed in office receipt register.

The matter was placed in the 56<sup>th</sup> SLC meeting held on 29.09.2018 for discussion and consideration of 14 Nos time barred rejected claims.

The Committee deferred the above 14 nos claims and directed the Member Secretary to scrutiny the bills and challans of raw materials purchased and sales of finished products and place in the next SLC.

The Member Secretary & the then Addl. Director(FP) Sri V K Das, placed his views and finally the then Commissioner of Industries & Commerce, Assam & Chairman, SLC for TSS'1971 directed to place the claims in the next SLC.

The Member Secretary of the SLC, informed the house as per instruction of 56<sup>th</sup> SLC meeting dated 29.09.2018 Sri Jatin Pegu, Joint Director(TS) & Sri D. Kachari, DD had re-examined the bills and vouchers of M/s Upper Assam Petrocoke Pvt Ltd., for the claim period from 02.03.2011 to 30.06.2014(14 Nos Claims) and found that the unit purchased raw materials ie. Raw petroleum Coke from IOCL, Digboi(local purchase) and exported Finished Products(Calcined Petroleum Coke) to Bhutan, West Bengal, Maharashtra, Odisha, Telengana, Jharkhand, Andhra Pradesh, Chattishgarh, Gujrat and Utta Pradesh(Out Side NER). The finished Products are transported by Road. The Registration Certificate & National Permit of the vehicles carrying Finished Products are examined and found to be in order and place these claims before SLC for discussion and decision.

In view of the above, after threadbare discussion, the SLC decided to approve these claims and go for scrutiny of the claims as below.

The unit is engaged in manufacturing of Calcined Petroleum Coke at Tinsukia District and the unit had gone into commercial production w.e.f.25.10.2010. There are 14 nos claim of the unit and details are as follows.

I. General		
1	Period of claim	02.03.2011 to 31.03.2011(2 <sup>nd</sup> Claim)
2	Date of submission of TS claim	DICC 24.11.2011
		CI&C 20.06.2016
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	4402.5 MT
5	i) Name of Verification officer of GM, DICC	Sri K. C Sonowal, FM Sri Anup Kr. Barua, GM, DICC, Tinsukia
6	ii) Name of Re-Verification Officer of CI&CC	Sri H D Das, Joint Director(SP) Sri J. Pegu, Jt. Director(TS) Sri D. Kachari, DD.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation Ltd., Digboi, Assam
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.152249.00(Local purchased)
11	Amount paid for purchased of raw materials during claim period	Rs.1,09,30,393.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to West Bengal, Bhutan.
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.2714482.00
16	Amount received for sale of Finished Products during claim period	Rs.2,52,76,200.00
17	I.T. return for Assessment Year 2012-13	Income Tax exempted as per NEIIP;2007.



II. Payment of Taxes, etc		
1	VAT paid	: Nil (No Local sale)
2	CST paid	: Rs.609673.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.65416.00
5	Entry Tax Paid	: Rs.7118.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB and DG set	: 22451.2 units
8	Electricity duty paid for DG set	: Nil
9	Central Excise paid	: Rs.4096546.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 1709.450 MT
12	Capacity utilization	: 24%
13	Conversion Factor RM to FP	: 73%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 1456.371 MT
15	Total quantity of Finished products during the period (Production figure)	: 1061.793 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	: Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	: Nil
b.	90% TS as per calculation sheet.	: Rs.0.00
	Eligible T.S for R.M	: Rs.0.00
B.	Finished products	
1	i) Total quantity of F.P. sold Outside NER (CPC) with opening balance	: 1070.793 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 36.656 MT
	Eligible quantity for T S	: 1017.218 MT
	90% T S on 1017.218 MT for F.P.	: Rs.7,74,689.00
	Total TS on F.P.(1)	: Rs.7,74,689.00

Total TS (A) as recommended by office of CI&C = Rs.7,74,689.00

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 railway-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 Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.7,74,689.00 (Rupees Seven Lakhs Seventy Four Thousand Six Hundred Eighty Nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**19. M/s Upper Assam Petrocoke Pvt Ltd., No2, Makumpathar, Margherita, Tinsukia.**

I. General		
1	Period of claim	: 01.04.2011 to 30.06.2011 (3 <sup>rd</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 11.01.2012
	CI&C	: 20.06.2016
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 4402.5 MT



5	i) Name of Verification officer of GM, DICC	Sri K. C Sonowal, FM Sri Anup Kr. Barua, GM, DICC, Tinsukia
6	ii) Name of Re-Verification Officer of CI&CC	Sri H D Das, Joint Director(SP) Sri J. Pegu, Jt. Director(TS) Sri D. Kachari, DD.
7	Name of the Raw Materials	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	Indian Oil Corporation Ltd., Digboi, Assam
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.366186.00(Local transport)
11	Amount paid for purchased of raw materials during claim period	Rs.4,48,78,870.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to West Bengal, Bhutan.
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.3619656.00
16	Amount received for sale of Finished Products during claim period	Rs.3,72,12,477.00
17	I.T. return for Assessment Year 2012-13	Income Tax exempted as per NEIP, 2007.

#### II. Payment of Taxes, etc

1	VAT paid	Rs.73,369.00
2	CST paid	Rs.7,44,043.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.10,829.00
5	Entry Tax Paid	Rs.40,894.00
6	Connected Load	420KW
7	Total units consumed for ASEB	27768 units
8	Electricity duty paid for DG set	Rs.8,707.00
9	Central Excise paid	Rs.51,78,175.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	1381.392 MT
12	Capacity utilization	33%
13	Conversion Factor RM to FP	73%
14	Total quantity of Raw material utilized as per the assessment of CI&C	1971.936 MT
15	Total quantity of Finished products during the period (Production figure)	1431.540 MT

#### III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance)	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	Nil
b.	90% T S as per calculation sheet.	Rs.0.00
	Eligible T S for R.M	Rs.0.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER(CPC) with opening balance)	1381.392 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)102.127 MT
	Eligible quantity for T S	1279.265 MT
	90% T S on 1279.265 MT for F.P.	Rs.9,74,259.00
	Total TS on F.P.(1)	Rs.9,74,259.00

Total TS (A) as recommended by office of CI&C = Rs.9,74,259.00

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.