

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.9,74,259.00 (Rupees Nine lakhs Seventy Four Thousand Two Hundred Fifty Nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.07.2011 to 30.09.2011(4 th Claim)
2	Date of submission of TS claim	
	DICC	04.07.2012
	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.8,82,748.00 (Local transportation)
11	Amount paid for purchased of raw materials during claim period	Rs.34319387.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to Budge Budge, West Bengal, Maharashtra, Odisha 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.7115926.00
16	Amount received for sale of Finished Products during claim period	Rs.74438484.00
17	I.T. return for Assessment Year 2012-13	Income Tax exempted as per NEIP;2007.

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Rs.14,34,599.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.92307.00
5	Entry Tax Paid	Rs.28033.00
6	Connected Load	420KW
7	Total units consumed for ASEB & DG set	60726 units
8	Electricity duty paid for DG set	Rs.8707.00
9	Central Excise paid	Rs.9381266.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	2580.696 MT
12	Capacity utilization	66%
13	Conversion Factor RM to FP	73%
14	Total quantity of Raw material utilized as per the assessment of CI&C	4007.623 MT
15	Total quantity of Finished products during the period (Production figure)	2916.729 MT

III. Calculation of T S by CI&C Office		
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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)	2580.696 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)80.537 MT
	Eligible quantity for T S	2500.159 MT
	90% T S on 2500.159 MT for F.P.	Rs.18,19,843.00
	Total TS on F.P.(1)	Rs.18,19,843.00

Total TS (A) as recommended by office of CI&C = Rs.18,19,843.00

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 Transport 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.18,19,843.00 (Rupees Eighteen Lakhs Nineteen Thousand Eight Hundred Forty Three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.10.2011 to 31.2.2011(5 th Claim)
2	Date of submission of TS claim	
	DICC	04.07.2012
	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.493419.00
11	Amount paid for purchased of raw materials during claim period	Rs.38400773.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to Odisha 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.132 8012.00
16	Amount received for sale of Finished Products during claim period	Rs.20000135.00
17	I.T. return for Assessment Year 2012-13	Income Tax exempted as per NEIP, 2007.

II. Payment of Taxes, etc		
1	VAT paid	: Nil
2	CST paid	: Rs.303639.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.112576.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 60726 units
8	Electricity duty paid for DG set	: Rs.8707.00
9	Central Excise paid	: Rs.2520557.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 692.683 MT
12	Capacity utilization	: 42%
13	Conversion Factor RM to FP	: 71%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2582.736 MT
15	Total quantity of Finished products during the period (Production figure)	: 1846.192 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)	: 692.683 MT
	ii) Deduction(Over loading/ Non submission of RC)	: (-)228.908 MT
	Eligible quantity for T S	: 463.775 MT
	90% T S on 463.775 MT for F.P.	: Rs.3,70,963.00
Total TS on F.P.(1)		: Rs.3,70,963.00

Total TS (A) as recommended by office of CI&C = Rs.3,70,963.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.3,70,963.00 (Rupees Three Lakhs Seventy Thousand Nine Hundred Sixty Three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	: 01.01.2012 to 31.03.2012(6 th Claim)
2	Date of submission of TS claim	:
	DICC	: 04.07.2012
	CI&C	: 27.06.2016
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&C	: 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.886725.00(Local transportation)
11	Amount paid for purchased of raw materials during claim period	: Rs.44799244.00
12	Name of Finished Products	: Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	: From Factory to Budge Budge, Phuentshiling, West Bengal
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road.
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs.8677303.00
16	Amount received for sale of Finished Products during claim period	: Rs.99466417.00
17	I.T. return for Assessment Year 2012-13	: Income Tax exempted as per NEIP;2007.

II. Payment of Taxes, etc

1	VAT paid	: Nil
2	CST paid	: Rs.1919295.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.155534.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 53763.1 units
8	Electricity duty paid for DG set	: Rs.8707.00
9	Central Excise paid	: Rs.12535443.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 3359.408 MT
12	Capacity utilization	: 41%
13	Conversion Factor RM to FP	: 70%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2593.238 MT
15	Total quantity of Finished products during the period (Production figure)	: 1811.584 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)	: 3359.408 MT	
	ii) Deduction(Over loading/ Non submission of RC)	: (-)366.229 MT	
	Eligible quantity for T S	: 2993.179 MT	
	90% T S on 2993.179 MT for F.P.	: Rs.26,51,913.00	
	Total TS on F.P.(1)	: Rs.26,51,913.00	

Total TS (A) as recommended by office of CI&C = Rs.26,51,913.00

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

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

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.26,51,913.00 (Rupees Twenty Six lakhs Fifty One Thousand Nine Hundred Thirteen)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	: 01.04.2012 to 30.06.2012(7 th claim)
2	Date of submission of TS claim	:
	DICC	28.12.2012
	CI&C	27.06.2016
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.429700.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	: Rs.37665742.00
12	Name of Finished Products	: Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	: From Factory to Budge Budge, Phuentsholing, West Bengal.
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road.
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs.3312078.00
16	Amount received for sale of Finished Products during claim period	: Rs.37920183.00
17	I.T. return for Assessment Year 2013-14	: Income Tax exempted as per NEIIP;2007.

II. Payment of Taxes, etc		
1	VAT paid	: Nil
2	CST paid	: Rs.687877.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.288907.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 32330.6 units
8	Electricity duty paid for DG set	: Rs.8707.00
9	Central Excise paid	: Rs.4778966.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 1295.815 MT
12	Capacity utilization	: 36%
13	Conversion Factor RM to FP	: 67%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2327.033 MT
15	Total quantity of Finished products during the period (Production figure)	: 1569.015 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)	1295.815 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)154.260 MT
	Eligible quantity for T S	1141.555 MT
	90% T S on 1141.555 MT for F.P.	Rs.12,22,477.00
	Total TS on F.P.(1)	Rs.12,22,477.00

Total TS (A) as recommended by office of CI&C = Rs.12,22,477.00

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.12,22,477.00 (Rupees Twelve Lakhs Twenty Two Thousand Four Hundred Seventy Seven)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.07.2012 to 30.09.2012(8 th Claim)
2	Date of submission of TS claim	
	DICC	18.06.2013
	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.174363.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	Rs.970347.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to Budge Budge, Phuentsholing, West Bengal.
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road.
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.2191044.00
16	Amount received for sale of Finished Products during claim period	Rs.21837979.00
17	I.T. return for Assessment Year 2013-14	Income Tax exempted as per NEIP;2007.

II. Payment of Taxes, etc		
1	VAT paid	: Nil
2	CST paid	: Rs.436763.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.28025.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 14535.6 units
8	Electricity duty paid for DG set	: Rs.8707.00
9	Central Excise paid	: Rs.2752175.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 755.530 MT
12	Capacity utilization	: 11%
13	Conversion Factor RM to FP	: 69%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 675.536 MT
15	Total quantity of Finished products during the period (Production figure)	: 1569.015 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	: 755.530 MT
	ii) Deduction (Over loading/ Non submission of RC)	: (-)0.875 MT
	Eligible quantity for T S	: 754.655 MT
	90% T S on 754.655 MT for F.P.	: Rs.7,64,486.00
	Total TS on F.P.(1)	: Rs.7,64,486.00

Total TS (A) as recommended by office of CI&C = Rs.7,64,486.00

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.7,64,486.00 (Rupees Seven Lakhs Sixty Four Thousand Four Hundred Eighty Six)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	: 01.10.2012 to 31.12.2012(9 th Clam)
2	Date of submission of TS claim	:
	DICC	: 18.06.2013
	CI&C	: 27.06.2016
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.702620.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	: Rs.52519802.00
12	Name of Finished Products	: Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	: From Factory to West Bengal.
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road.
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs.3216715.00
16	Amount received for sale of Finished Products during claim period	: Rs.28494697.00
17	I.T. return for Assessment Year 2013-14	: Income Tax exempted as per NEIP;2007.

II. Payment of Taxes, etc

1	VAT paid	: Nil
2	CST paid	: Rs.569894.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.225200.00
5	Entry Tax Paid	: Rs.12936.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 29886.4 units
8	Electricity duty paid for DG set	: Rs.8707.00
9	Central Excise paid	: Rs.3591097.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 1037.650 MT
12	Capacity utilization	: 31%
13	Conversion Factor RM to FP	: 73%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 1869.502 MT
15	Total quantity of Finished products during the period (Production figure)	: 1369.764 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)	: 1037.650 MT
	ii) Deduction(Over loading/ Non submission of RC)	: (-)4.280 MT
	Eligible quantity for T S	: 1033.370 MT
	90% T S on 1033.370 MT for F.P.	: Rs.11,67,822.00
	Total TS on F.P.(1)	: Rs.11,67,822.00

Total TS (A) as recommended by office of CI&C = Rs.11,67,822.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.11,67,822.00 (Rupees Eleven Lakhs Sixty Seven Thousand Eight Hundred Twenty Two)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	: 01.01.2013 to 31.03.2013(10 th Claim)
2	Date of submission of TS claim	:
	DICC	03.07.2013
	CI&C	29.06.2016
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.583475.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	: Rs.20511454.00
12	Name of Finished Products	: Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	: From Factory to Budge Budge, West Bengal, Odisha
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.5184256.00
16	Amount received for sale of Finished Products during claim period	: Rs.46383851.00
17	I.T. return for Assessment Year 2013-14	: Income Tax exempted as per NEIP;2007.

II. Payment of Taxes, etc		
1	VAT paid	: Nil
2	CST paid	: Rs.927679.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.149495.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 41846.9 units
8	Electricity duty paid for DG set	: Rs.8707.00
9	Central Excise paid	: Rs.5845621.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 1720.610 MT
12	Capacity utilization	: 34%
13	Conversion Factor RM to FP	: 74%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2037.910 MT
15	Total quantity of Finished products during the period (Production figure)	: 1501.855 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

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B. Finished products		
1	i) Total quantity of F P sold Outside NER(CPC) with opening balance	1720.610 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)4102.840 MT
	Eligible quantity for T S	1617.770 MT
	90% T S on 1617.770 MT for F.P.	Rs.18,28,257.00
Total TS on F.P.(1)		Rs.18,28,257.00

Total TS (A) as recommended by office of CI&C = Rs.18,28,257.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.18,28,257.00 (Rupees Eighteen Lakhs Twenty Eight Thousand Two Hundred Fifty Seven)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	: 01.04.2013 to 30.06.2013 (11 th Claim)
2	Date of submission of TS claim	:
	DICC	29.11.2013
	CI&C	29.06.2016
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&C	: 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.478025.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	: Rs.34686645.00
12	Name of Finished Products	: Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	: From Factory to West Bengal, Odisha
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.37320420.00
16	Amount received for sale of Finished Products during claim period	: Rs.36479716.00
17	I.T. return for Assessment Year 2014-15	: Income Tax exempted as per NEIP, 2007.

II. Payment of Taxes, etc		
1	VAT paid	: Nil
2	CST paid	: Rs.729594.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.223659.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 43991.2 units
8	Electricity duty paid for DG set	: Rs.2096.00

9	Central Excise paid	Rs.4597427.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	1488.170 MT
12	Capacity utilization	41%
13	Conversion Factor RM to FP	73%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2454.977 MT
15	Total quantity of Finished products during the period (Production figure)	1789.890 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)	1488.170 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)477.465 MT
	Eligible quantity for T S	1010.705 MT
	90% T S on 1010.705 MT for F.P.	Rs.11,68,488.00
	Total TS on F.P.(1)	Rs.11,68,488.00

Total TS (A) as recommended by office of CI&C = Rs.11,68,488.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.11,68,488.00 (Rupees Eleven lakhs Sixty Eight Thousand Four Hundred Eighty Eight)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I.	General	
1	Period of claim	01.07.2013 to 30.09.2013(12 th Claim)
2	Date of submission of TS claim	
	DICC	07.02.2014
	CI&C	29.06.2016
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.1512835.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	Rs.59350393.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)

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13	Finished Products exported during claim period to	: From Factory to West Bengal, Odisha
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.8503515.00
16	Amount received for sale of Finished Products during claim period	: Rs.88125351.00
17	I.T. return for Assessment Year 2014-15	: Income Tax exempted as per NEIP, 2007.

II. Payment of Taxes, etc

1	VAT paid	: Nil
2	CST paid	: Rs.1734981.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs.164160.00
5	Entry Tax Paid	: Rs.0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 58241.7 units
8	Electricity duty paid for DG set	: Rs.2096.00
9	Central Excise paid	: Rs.11106154.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 3947.615 MT
12	Capacity utilization	: 87%
13	Conversion Factor RM to FP	: 74%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 5198.01 MT
15	Total quantity of Finished products during the period (Production figure)	: 3836.580 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	: 3947.615 MT
	ii) Deduction (Over loading/ Non submission of RC)	: (-)1291.975 MT
	Eligible quantity for T S	: 2655.640 MT
	90% T S on 2655.640 MT for F.P.	: Rs.27,41,266.00
	Total TS on F.P.(1)	: Rs.27,41,266.00

Total TS (A) as recommended by office of CI&C = Rs.27,41,266.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.27,41,266.00 (Rupees Twenty Seven Lakhs Forty One Thousand Two Hundred Sixty Six)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.10.2013 to 31.12.2013(13 th Claim)
2	Date of submission of TS claim	DICC 29.05.2014
		CI&C 29.06.2016
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&C	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.964096.000(local transportation)
11	Amount paid for purchased of raw materials during claim period	Rs.65031430.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to West Bengal, Odisha, Maharashtra, 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.10403524.00
16	Amount received for sale of Finished Products during claim period	Rs.108447267.00
17	I.T. return for Assessment Year 2014-15	Income Tax exempted as per NEIP, 2007.

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Rs.2148246.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs.353531.00
5	Entry Tax Paid	Rs.23498.00
6	Connected Load	420KW
7	Total units consumed for ASEB & DG set	84803 units
8	Electricity duty paid for DG set	Rs.1017.00
9	Central Excise paid	Rs.13667277.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	4200.810 MT
12	Capacity utilization	87%
13	Conversion Factor RM to FP	75%
14	Total quantity of Raw material utilized as per the assessment of CI&C	6096.495 MT
15	Total quantity of Finished products during the period (Production figure)	4594.170 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)	4200.810 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)1032.070 MT
	Eligible quantity for T S	3168.740 MT
	90% T S on 3168.740 MT for F.P.	Rs.36,66,124.00
	Total TS on F.P.(1)	Rs.36,66,124.00

Total TS (A) as recommended by office of CI&C = Rs.36,66,124.0000

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.36,66,124.00 (Rupees Thirty Six Lakhs Sixty Six Thousand One Hundred Twenty Four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.01.2014 to 31.03.2014(14 th Claim)
2	Date of submission of TS claim	
	DICC	30.09.2014
	CI&C	30.06.2016
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&C	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.903904.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	Rs.41594608.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to West Bengal, Odisha, Chhatisgarh
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.45431474.00
17	I.T. return for Assessment Year 2015-16	Income Tax exempted as per NEIP;2007.

II. Payment of Taxes, etc		
1	VAT paid	Nil
2	CST paid	Rs. 835482.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 517073.00
5	Entry Tax Paid	Rs. 42096.00
6	Connected Load	420KW
7	Total units consumed for ASEB & DG set	49508 units
8	Electricity duty paid for DG set	Rs.1017.00

9	Central Excise paid	Rs.5725594.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	1758.130MT
12	Capacity utilization	26%
13	Conversion Factor RM to FP	75%
14	Total quantity of Raw material utilized as per the assessment of CI&C	1496.707 MT
15	Total quantity of Finished products during the period (Production figure)	1125.190 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)	1756.130 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)875.185 MT
	Eligible quantity for T S	880.945 MT
	90% T S on 880.945 MT for F.P.	Rs.10,63,163.00
	Total TS on F.P.(1)	Rs.10,63,163.00

Total TS (A) as recommended by office of CI&C = Rs.10,63,163.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.10,63,163.00 (Rupees Ten lakhs SixtyThree Thousand One Hundred Sixty Three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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

I. General		
1	Period of claim	01.04.2014 to 30.06.2014(15 th Claim)
2	Date of submission of TS claim	
	DICC	04.02.2015
	CI&C	30.06.2016
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&C	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.978719.00(local transportation)
11	Amount paid for purchased of raw materials during claim period	Rs.5599897.00
12	Name of Finished Products	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	From Factory to Jarkhand, West Bengal, Odisha,

697 700

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.412699.00
16	Amount received for sale of Finished Products during claim period	: Rs.62149849.00
17	I.T. return for Assessment Year 2015-16	: Income Tax exempted as per NEIP,2007.

II. Payment of Taxes, etc

1	VAT paid	: Nil
2	CST paid	: Rs. 955119.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 189880.00
5	Entry Tax Paid	: Rs. 0.00
6	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 59925 units
8	Electricity duty paid for DG set	: Rs.1633.00
9	Central Excise paid	: Rs.7832555.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 2694.800MT
12	Capacity utilization	: 77%
13	Conversion Factor RM to FP	: 75%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 4501.720 MT
15	Total quantity of Finished products during the period (Production figure)	: 3382.560 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)	: 2189.600 MT
	ii) Deduction(Over loading/ Non submission of RC)	: (-)1151.430 MT
	Eligible quantity for T S	: 1038.170 MT
	90% T S on 1038.170 MT for F.P.	: Rs.12,59,158.00
	Total TS on F.P.(1)	: Rs.12,59,158.00

Total TS (A) as recommended by office of CI&C = Rs.12,59,158.00

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 Transport Deptt.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.12,59,158.00 (Rupees Twelve Lakhs Fifty Nine Thousand One Hundred Fifty Eight)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

Fresh Claims**32. M/s JSB Foods, Sahid Kanaklata Path, AMCO Road, Dhubri.**

The unit is engaged processing of Mati kalia Dofali, Bhusi at District of Dhubri and the unit had gone into commercial production w.e.f.17.05.2010. There are 3 nos claim of the unit and details are as follows.

I. General		
1	Period of claim	01.10.2014 to 31.12.2014 (19 th Claim)
2	Date of submission of TS claim	DICC 28.09.2015
		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 & River Transport
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.30,05,150.00
11	Amount paid for purchased of raw materials during claim period	Rs.4,23,95,600.00
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 (Local sale)
16	Amount received for sale of Finished Products during claim period	Rs.4,18,53,121.00
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 & DG set	40383 units
8	Electricity duty paid for DG set	Rs.3093.75
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	71.47%
13	Conversion Factor RM to FP	97%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2608.00 MT
15	Total quantity of Finished products during the period (Production figure)	2558.460 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)	: 2608.000 MT
	ii) Deduction (Over loading / Non-submission of RC)	: (-)47.000 MT
	Eligible Quantity for T S	: 2561.000 MT
b.	90% TS on 2561.000 MT as per calculation sheet.	: Rs.27,20,371.00
	Eligible T.S for R.M	: Rs.27,20,371.00
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.27,20,371.00

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 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 transport department 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.27,20,371.00 (Rupees Twenty Seven lakhs Twenty Thousand Three Hundred Seventy One)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

33.M/s JSB Foods, Sahid Kanaklata Path, AMCO Road, Dhubri.

I. General		
1	Period of claim	: 01.01.2015 to 31.03.2015(20 th Claim)
2	Date of submission of TS claim	:
	DICC	: 28.12.2015
	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, Tikhnikilahat, Williamnagarhat, Gorobadhahat, Rongkhan, Daluhat
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Road & River Transport
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.30,83,300.00
11	Amount paid for purchased of raw materials during claim period	: Rs.4,33,25,390.00
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 (Local sale)
16	Amount received for sale of Finished Products during claim period	: Rs.5,39,32,732.00
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 & DG set	: 39335.5 units
8	Electricity duty paid for DG set	: Rs.
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	: 77.989%
13	Conversion Factor RM to FP	: 97%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2673.500 MT
15	Total quantity of Finished products during the period (Production figure)	: 2763.530 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)	: 2673.500 MT
	ii) Deduction (Over loading / Non-submission of RC)	: (-)12.000 MT
	Eligible Quantity for T S	: 2661.500 MT
b.	90% TS on 2661.500 MT as per calculation sheet.	: Rs.28,39,605.00
	Eligible T.S for R.M	: Rs.28,39,605.00
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.28,39,605.00

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 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 department 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.28,39,605.00 (Rupees Twenty Eight Lakhs Thirty Nine Thousand Six Hundred & Five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

34.M/s JSB Foods, Sahid Kanaklata Path, AMCO Road, Dhubri.

I. General		
1	Period of claim	: 01.04.2015 to 16.05.2015(21 st Claim)
2	Date of submission of TS claim	:
	DICC	: 05.01.2016
	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, Tiknikilohat, Williamnagarhat, Gorobadhahat, Rongkhan, Daluhat
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road & River Transport
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.14,92,250.00
11	Amount paid for purchased of raw materials during claim period	Rs.2,08,40,000.00
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 (Local sale)
16	Amount received for sale of Finished Products during claim period	Rs.2,15,45,412.00
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 & DG set	11653.5 units
8	Electricity duty paid for DG set	Rs.
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	34.63%
13	Conversion Factor RM to FP	95.347%
14	Total quantity of Raw material utilized as per the assessment of CI&C	1300.200 MT
15	Total quantity of Finished products during the period (Production figure)	1239.704 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)	1300.200 MT
	ii) Deduction (Over loading / Non-submission of RC)	(-)54.500 MT
	Eligible Quantity for T S	1245.700 MT
b.	90% TS on 1245.700 MT as per calculation sheet.	Rs.13,72,954.00
	Eligible T.S for R.M	Rs.13,72,954.00
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

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 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~~ transport department 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.13,72,954.00 (Rupees Thirteen Lakhs Seventy Two Thousand Nine Hundred Fifty Four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

35.M/s Krishna Udyog,Na-Ali, Lichubari, Jorhat.

The unit is engaged in manufacture of Atta,Maida, Suji, Bran at District of Jorhat and the unit had gone into commercial production w.e.f.01.03.2008. There are 2 nos claim of the unit and details are as follows.

I. General		
1	Period of claim	: 01.04.2009 to 30.06.2009(5 th Claim)
2	Date of submission of TS claim	:
	DICC	20.10.2009
	CI&C	18.09.2010
3	Status of the unit	: Not in Operating condition
4	Installed/assessed capacity quarterly	: 1512 MT
5	i) Name of Verification officer of GM,DICC	: Sri R K Bhattacharjee, ADCI Sri D C Deuri, FM Sri N K Talukdar, GM,DIC, Jorhat
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl.DI(UAZ) Sri Biswajeet Das, Addl.DI(UAZ)
7	Name of the Raw Materials	: Wheat
8	Source of Raw Materials purchased during claim period	: Krishnaganj, Gulabbhag, Gonda etc
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.10,31,334.00
11	Amount paid for purchased of raw materials during claim period	: Rs.88,47,989.00
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 (Local sale)
16	Amount received for sale of Finished Products during claim period	: Rs.82,53,470.00
17	I.T. return for Assessment Year 2010-11	: Rs.69360.00

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	: 60 KW
7	Total units consumed for ASEB & DG set	: 12841 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Not applicable

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10	Excise certificate submitted or not	: Non excisable Items
11	Quantity cleared by Central Excise	: N.A
12	Capacity utilization	: 40.10%
13	Conversion Factor RM to FP	: 98%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 618.748 MT
15	Total quantity of Finished products during the period (Production figure)	: 606.373 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)	: 618.748 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 618.748 MT
b.	90% TS on 618.748 MT as per calculation sheet.	: Rs.4,45,555.00
	Eligible T .S for R.M	: Rs.4,45,555.00
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.4,45,555.00

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 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 department respectively.

As per status report submitted by General Manager, DICC, Jorhat, the unit was found not in operating condition on 04.01.2020, hence, SLC rejected the claim as per decision of the meeting.

36.M/s Krishna Udyog, Na-Ali, Lichubari, Jorhat.

I.	General	
1	Period of claim	: 01.07.2009 to 30.09.2009(6 th Claim)
2	Date of submission of TS claim	:
	DICC	: 29.10.2009
	CI&C	: 18.09.2010
3	Status of the unit	: Not in Operating Condition
4	Installed/assessed capacity quarterly	: 1512 MT
5	i) Name of Verification officer of GM, DICC	: Sri R K Bhattacharjee, ADCI Sri D C Deuri, FM Sri N K Talukdar, GM, DIC, Jorhat
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl. DI(UAZ) Sri Biswajeet Das, Addl. DI(UAZ)
7	Name of the Raw Materials	: Wheat
8	Source of Raw Materials purchased during claim period	: Krishnaganj, Gulabbhag, Gonda etc
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.5,95,153.00
11	Amount paid for purchased of raw materials during claim period	: Rs.55,78,396.00

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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 (Local sale)
16	Amount received for sale of Finished Products during claim period	: Rs.85,26,700.00
17	I.T. return for Assessment Year 2010-11	: Rs.69360.00

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	: 60 KW
7	Total units consumed for ASEB & DG set	: 15521 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	: 41.54%
13	Conversion Factor RM to FP	: 98%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 640.872 MT
15	Total quantity of Finished products during the period (Production figure)	: 628.055 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)	: 640.872 MT	
	ii) Deduction (Over loading / Non submission of RC)	: Nil	
	Eligible Quantity for T S	: 640.872 MT	
b.	90% TS on 640.872 MT as per calculation sheet.	: Rs.3,91,748.00	
	Eligible T.S for R.M	: Rs.3,91,748.00	
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.3,91,748.00

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 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 department respectively.

As per status report submitted by General Manager, DICC, Jorhat, the unit was found not in operating condition on 04.01.2020, hence, SLC rejected the claim as per decision of the meeting.

37.M/s Progressive Fertichem Pvt Ltd.,NH-37,Topatoli,Kamrup(M)

The unit is engaged in manufacture of Single Super Phosphate, Sulphuric Acid, NPK(Mixed Fertilizer),Elemental Sulphure,Zinc Sulphure at District of Kamrup(M) and the unit had gone into commercial production w.e.f.25.03.2010.There are 8nos claim of the unit and details are as follows.

I. General		
1	Period of claim	01.04.2013 to 30.06.2013(14 th Claim)
2	Date of submission of TS claim	
	DICC	18.01.2014
	CI&C	29.08.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	14625 MT
5	i)Name of Verification officer of GM,DICC	Sri K M S Bordoloi,FM Sri P K Borah,GM,DIC,kamrup(M)
6	ii) Name of Re-Verification Officer of CI&CC	Sri V K Das,Addl.DI(FP) Sri D.Kachari,Dy.Director
7	Name of the Raw Materials	Rock Phosphate, Sulphur
8	Source of Raw Materials purchased during claim period	Dubai,Gujrat,West Bengal,Bihar,Tamilnadur.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.24038053.00
11	Amount paid for purchased of raw materials during claim period	Rs.8,39,75,710.00
12	Name of Finished Products	Single Super Phosphate, Sulphuric Acid, MPK (Mixed Fertilizer), Elemental Sulphure, Zinc Sulphure.
13	Finished Products exported during claim period to	Assam & Meghalaya.
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Nil
16	Amount received for sale of Finished Products during claim period	Rs.1,74,04,879.00
17	I.T. return for Assessment Year 2014-15	Rs. 5672749.00

II. Payment of Taxes, etc		
1	VAT paid	Rs.20,808.00
2	CST paid	Adjusted with VAT
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.1,79,636.00
5	Entry Tax Paid	3,08,398.00
6	Connected Load	512 KW
7	Total units consumed for ASEB & DG set	333610.00 units
8	Electricity duty paid for DG set	-
9	Central Excise paid	Rs.6,72,628.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	10346.476 MT
12	Capacity utilization	122.31%
13	Conversion Factor RM to FP	196.64%
14	Total quantity of Raw material utilized as per the assessment of CI&C	9231.415 MT
15	Total quantity of Finished products during the period (Production figure)	17887.998 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Rock Phosphate,Sulphur) utilized during the period (with opening balance)	6568.116 MT Nil

	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	6568.116 MT
b.	90% TS on 6568.116 MT as per calculation sheet.	Rs.37,28,010.00
	Eligible T.S for R.M	Rs.37,28,010.00
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.37,28,010.00

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

After threadbare discussion, it was found that the unit has claimed the cost of transportation through Rail-cum-Road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

The Committee also noted that the unit has produced F.P. in excess of assessed quarterly capacity of the unit i.e 122.31% during the claim period. The Committee decided to restrict the TSS to 100% of the quarterly assessed capacity utilization and TS comes to Rs.37,28,010.00/122.31%*100=Rs.30,48,000.00.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.30,48,000.00 (Rupees Thirty Lakhs Forty Eight Thousand)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

38.M/s Progressive Fertichem Pvt Ltd.,NH-37,Topatoli,Kamrup(M)

I. General		
1	Period of claim	01.07.2013 to 30.09.2013(15 th Claim)
2	Date of submission of TS claim	
	DICC	18.01.2014
	CI&C	06.02.2017
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	14625 MT
5	i) Name of Verification officer of GM,DICC	Sri K M S Bordoloi, FM Sri P K Borah, GM, DIC, kamrup(M)
6	ii) Name of Re-Verification Officer of CI&C	Sri V K Das, Addl. DI (FP) Sri D. Kachari, Dy. Director
7	Name of the Raw Materials	Rock Phosphate, Sulphur
8	Source of Raw Materials purchased during claim period	Dubai, Gujrat, West Bengal, Bihar, Tamilnadur.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.1810679.00
11	Amount paid for purchased of raw materials during claim period	Rs.10784779.00
12	Name of Finished Products	Single Super Phosphate, Sulphuric Acid, MPK (Mixed Fertilizer), Elemental Sulphure, Zinc Sulphure.
13	Finished Products exported during claim period to	Assam & Meghalaya.
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Nil
16	Amount received for sale of Finished Products during claim period	Rs.1,15,55,482.00
17	I.T. return for Assessment Year 2014-15	Rs. 11555482.00

II. Payment of Taxes, etc		
1	VAT paid	Rs.19,401.00
2	CST paid	Adjusted with VAT
3	C-Form submitted or not	N.A.
4	Service Tax paid	Rs.1,51,241.00
5	Entry Tax Paid	Rs.3,92,178.00
6	Connected Load	512 KW
7	Total units consumed for ASEB & DG set	359645 units
8	Electricity duty paid for DG set	-
9	Central Excise paid	Rs.2,81,235.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	5284.122 MT
12	Capacity utilization	61.06%
13	Conversion Factor RM to FP	142.08%
14	Total quantity of Raw material utilized as per the assessment of CI&C	6285.427 MT
15	Total quantity of Finished products during the period (Production figure)	8930.574 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Rock Phosphate,Sulphur) utilized during the period (with opening balance)	3592.868 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	3592.868 MT
b.	90% TS on 3592.868 MT as per calculation sheet.	Rs.18,73,853.00
Eligible T .S for R.M		Rs.18,73,853.00
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.18,73,853.00

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

After threadbare discussion, it was found that the unit has claimed the cost of transportation through Rail-cum-Road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.18,73,853.00 (Rupees Eighteen Lakhs Seventy Three Thousand Eight Hundred Fifty Three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

39.M/s Progressive Fertichem Pvt Ltd.,NH-37,Topatoli,Kamrup(M)

I. General		
1	Period of claim	01.10.2013 to 31.12.2013(16 th Claim)
2	Date of submission of TS claim	
	DICC	16.06.2014
	CI&C	29.08.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	14625 MT
5	i)Name of Verification officer of GM,DICC	Sri K M S Bordoloi,FM
		Sri P K Borah,GM,DIC,kamrup(M)

6	ii) Name of Re-Verification Officer of CI&CC	: Sri V K Das, Addl. DI (FP) Sri D. Kachari, Dy. Director
7	Name of the Raw Materials	: Rock Phosphate, Sulphur
8	Source of Raw Materials purchased during claim period	: Dubai, Gujarat, West Bengal, Bihar, Tamilnadur.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs. 9,60,356.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 8864901.00
12	Name of Finished Products	: Single Super Phosphate, Sulphuric Acid, MPK (Mixed Fertilizer), Elemental Sulphure, Zinc Sulphure.
13	Finished Products exported during claim period to	: Assam & Meghalaya.
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Nil
16	Amount received for sale of Finished Products during claim period	: Rs. 1,95,00,820.00
17	I.T. return for Assessment Year 2014-15	: Rs. 11555482.00

II. Payment of Taxes, etc

1	VAT paid	: Rs. 28,073.00
2	CST paid	: Adjusted with VAT
3	C-Form submitted or not	: N.A.
4	Service Tax paid	: Rs. 1,15,590.00
5	Entry Tax Paid	: Rs. 1,97,726.00
6	Connected Load	: 512 KW
7	Total units consumed for ASEB & DG set	: 167370 units
8	Electricity duty paid for DG set	: -
9	Central Excise paid	: Rs. 8,56,816.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 6496.634 MT
12	Capacity utilization	: 11.92%
13	Conversion Factor RM to FP	: 152.70%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 1142.340 MT
15	Total quantity of Finished products during the period (Production figure)	: 1744.364 MT

III. Calculation of T S by CI&C Office

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (Rock Phosphate, Sulphur) utilized during the period (with opening balance)	: 57.381 MT	
	ii) Deduction (Over loading / Non submission of RC)	: Nil	
	Eligible Quantity for T S	: 57.381 MT	
b.	90% TS on 57.381 MT as per calculation sheet.	: Rs. 35,476.00	
	Eligible T.S for R.M	: Rs. 35,476.00	
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. 35,476.00

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

After threadbare discussion, it was found that the unit has claimed the cost of transportation through Rail-cum-Road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.35,476.00 (Rupees Thirty Five Thousand Four Hundred Seventy Six)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

40.M/s Progressive Fertichem Pvt Ltd.,NH-37,Topatoli,Kamrup(M)

I. General		
1	Period of claim	: 01.01.2014 to 31.03.2014(17 th Claim)
2	Date of submission of TS claim	:
	DICC	16.06.2014
	CI&C	29.08.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 14625 MT
5	i)Name of Verification officer of GM,DICC	: Sri K M S Bordoloi,FM Sri P K Borah,GM,DIC,kamrup(M)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri V K Das,Addl.DI(FP) Sri D.Kachari,Dy.Director
7	Name of the Raw Materials	: Rock Phosphate, Sulphur
8	Source of Raw Materials purchased during claim period	: Dubai,Gujrat,West Bengal,Bihar,Tamilnadur.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.1,15,10,164.00
11	Amount paid for purchased of raw materials during claim period	: Rs.4,37,82,683.00
12	Name of Finished Products	: Single Super Phosphate, Sulphuric Acid, MPK (Mixed Fertilizer), Elemental Sulphure, Zinc Sulphure.
13	Finished Products exported during claim period to	: Assam & Meghalaya.
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Nil
16	Amount received for sale of Finished Products during claim period	: Rs.6,26,68,023.00
17	I.T. return for Assessment Year 2014-15	: Rs. 11555482.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs.34,972.00
2	CST paid	: Adjusted with VAT
3	C-Form submitted or not	: N.A.
4	Service Tax paid	: Rs.1,68,629.00
5	Entry Tax Paid	: Rs.3,10,313.00
6	Connected Load	: 512 KW
7	Total units consumed for ASEB & DG set	: 187505 units
8	Electricity duty paid for DG set	: -
9	Central Excise paid	: Rs.9,62,203.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 11210.046 MT
12	Capacity utilization	: 72.89%

13	Conversion Factor RM to FP	131.19%
14	Total quantity of Raw material utilized as per the assessment of CI&C	8126.397 MT
15	Total quantity of Finished products during the period (Production figure)	10661.141 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Rock Phosphate, Sulphur) utilized during the period (with opening balance)	3739.239 MT Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible Quantity for T S	3739.239 MT
b.	90% TS on 3739.239 MT as per calculation sheet.	Rs.22,13,342.00
	Eligible T .S for R.M	Rs.22,13,342.00
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.22,13,342.00

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

After threadbare discussion, it was found that the unit has claimed the cost of transportation through Rail-cum-Road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, **Rs.22,13,342.00 (Rupees Twenty Two Lakhs Thirteen Thousand Three Hundred Forty Two)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

41.M/s Progressive Fertichem Pvt Ltd., NH-37, Topatoli, Kamrup(M)

I.	General	
1	Period of claim	01.04.2014 to 30.06.2014(18 th Claim)
2	Date of submission of TS claim	
	DICC	20.12.2014
	CI&C	29.08.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	14625 MT
5	i) Name of Verification officer of GM, DICC	Sri K M S Bordoloi, FM Sri P K Borah, GM, DIC, kamrup(M)
6	ii) Name of Re-Verification Officer of CI&CC	Sri V K Das, Addl, DI(FP) Sri D. Kachari, Dy. Director
7	Name of the Raw Materials	Rock Phosphate, Sulphur
8	Source of Raw Materials purchased during claim period	Dubai, Gujrat, West Bengal, Bihar, Tamilnadur.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Road & Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.2,12,49,976.00
11	Amount paid for purchased of raw materials during claim period	Rs.6,28,01,949.00
12	Name of Finished Products	Single Super Phosphate, Sulphuric Acid, MPK (Mixed Fertilizer), Elemental Sulphure, Zinc Sulphure.

13	Finished Products exported during claim period to	: Assam & Meghalaya.
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Nil
16	Amount received for sale of Finished Products during claim period	: Rs.1,52,73,394.00
17	I.T. return for Assessment Year 2015-16	: Rs.5672746.00

II. Payment of Taxes, etc

1	VAT paid	: Rs.20,808.00
2	CST paid	: Adjusted with VAT
3	C-Form submitted or not	: N.A.
4	Service Tax paid	: Rs.1,79,636.00
5	Entry Tax Paid	: Rs.3,08,398.00
6	Connected Load	: 512 KW
7	Total units consumed for ASEB & DG set	: 353920 units
8	Electricity duty paid for DG set	: -
9	Central Excise paid	: Rs.10,25,858.00
10	Excise certificate submitted or not	: ER-I submitted
11	Quantity cleared by Central Excise	: 8667.188 MT
12	Capacity utilization	: 61.46%
13	Conversion Factor RM to FP	: 146.69%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 4269.980 MT
15	Total quantity of Finished products during the period (Production figure)	: 8988.784 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Rock Phosphate, Sulphur) utilized during the period (with opening balance)	: 2965.967 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 2965.967 MT
b.	90% TS on 2965.967 MT as per calculation sheet.	: Rs.17,53,645.00
	Eligible T.S for R.M	: Rs.17,53,645.00
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.17,53,645.00

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

After threadbare discussion, it was found that the unit has claimed the cost of transportation through Rail-cum-Road which is permissible under the guidelines and such claim is lower than the actual cost of transportation paid by the unit. Total cost of transportation calculated as per Railway freight certificate issued by the Railway Deptt. and distance certificate issued by the PWD (Roads) & transport department respectively.

Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Accordingly, Rs.17,53,645.00 (Rupees Seventeen Lakhs Fifty Three Thousand Six Hundred Forty Five) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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