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.

G	eneral		
1	Period of claim	:	01.07.2011 to 30.09.2011(4th 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	1	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 Made 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	100	Rs.34319387.00
12	Name of Finished Products	24	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	10	From Factory to Budge Budge, West Bengal, Maharashtra, Odisha Bhutan.
14	Actual mode of transportation for carrying of Finished Products during claim period	1.7.	By Road.
15	Actual Transportation cost paid by the unit for Finished Products exported.		Rs.7115926.00
	Amount received for sale of Finished Products during claim period		Rs.74438484.00
	I.T. return for Assessment Year 2012-13		Income Tax exempted as per NEIIP;2007.
		1	

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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Α	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.	- 5	Rs.0.00
Eligit	ole T .S for R.M		Rs.0.00
B. Fi	nished products		
1	i)Total quantity of F P sold Outside NER(CPC) with opening balance)	2	2580.696 MT
	ii)Deduction(Over loading/ Non submission of RC)	6	(-)80.537 MT
	Eligible quantity for T S	2	2500.159 MT
	90% T S on 2500.159 MT for F.P.	÷	Rs.18,19,843.00
Total	TS on F.P.(1)	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.

G	eneral		
1	Period of claim		01.10.2011 to 31.2.2011(5th Claim)
2	Date of submission of TS claim		All and the second seco
	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)
		П	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 Made 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	16	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 NEIIP;2007.

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II. Pa	syment of Taxes, etc	8
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
2	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

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance) ii) Deduction (Over loading / Non submission of RC)		Nil
	Eligible Quantity for T S	5	Nil
b.	90% TS as per calculation sheet.		Rs.0.00
Eligil	ole T .S for R.M		Rs.0.00
B. Fi	nished products	1	
1	i)Total quantity of F P sold Outside NER(CPC) with opening balance) ii)Deduction(Over loading/ Non submission of RC)	:	692.683 MT (-)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
Tota	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,

. G	eneral		NAMES .
1	Period of claim		01.01.2012 to 31.03.2012(6th 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&CC		Sri H D Das, Joint Director(SP) Sri J.Pegu, Jt.Director(TS)

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			Sri D.Kachari,DD.
7	Name of the Raw Materials	1	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	1	Indian Oil Corporation Ltd., Digboi, Assam
9	Actual Made of Transportation for carrying Raw Materials during claim period	1	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	1	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
	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 NEIIP;2007.

	T paid	: Nil
3 C-F		: Rs.1919295.00
	orm submitted or not	: Submitted
4 Ser	vice Tax paid	: Rs.155534.00
5 Entr	ry Tax Paid	: Rs.0.00
6 Con	inected Load	: 420KW
7 Tota	al units consumed for ASEB & DG set	: 53763.1 units
B Elec	stricity duty paid for DG set	: Rs.8707.00
Cen	tral Excise paid	: Rs.12535443.00
10 Exci	ise certificate submitted or not	: ER-I submitted
11 Qua	intity cleared by Central Excise	: 3359.408 MT
2 Cap	acity utilization	: 41%
3 Con	version Factor RM to FP	70%
4 Tota	al quantity of Raw material utilized as per the assessment of CI&C	: 2593.238 MT
5 Tota	al quantity of Finished products during the period (Production figure)	: 1811.584 MT

	alculation 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)	12	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
Eligit	ole T .S for R.M		Rs.0.00
B. Fi	nished 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,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

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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.

eneral		
Period of claim	:	01.04.2012 to 30.06.2012(7th claim)
Date of submission of TS claim		(December 2000 and the Company of t
DICC		28.12.2012
CI&C		27.06.2016
		Functioning
		4402.5 MT
i)Name of Verification officer of GM,DICC	:	Sri K. C Sonowal,FM
		Sri Anup Kr.Barua, GM,DICC,Tinsukia
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.
CONTRACTOR	:	Raw Petroleum Coke (RPC)
Source of Raw Materials purchased during claim period		Indian Oil Corporation Ltd., Digboi, Assam
Actual Made of Transportation for carrying Raw Materials during claim period		By Road
Actual transportation cost paid by the unit for raw materials during claim period.		Rs.429700.00(local transportation)
Amount paid for purchased of raw materials during claim period	**	Rs.37665742.00
Name of Finished Products	ij	Calcined Petroleum Coke(CPC)
Finished Products exported during claim period to		From Factory to Budge Budge,
8 9		Phuentsholing, West Bengal.
	3	By Road.
Actual Transportation cost paid by the unit for Finished Products exported.		Rs.3312078.00
Amount received for sale of Finished Products during claim period	_	Rs.37920183.00
	_	Income Tax exempted as per NEIIP;2007.
	Date of submission of TS claim DICC	Date of submission of TS claim DICC CI&C Status of the unit Installed/assessed capacity quarterly i)Name of Verification officer of GM,DICC ii) Name of Re-Verification Officer of CI&CC Name of the Raw Materials Source of Raw Materials purchased during claim period Actual Made of Transportation for carrying Raw Materials during claim period Actual transportation cost paid by the unit for raw materials during claim period. Amount paid for purchased of raw materials during claim period Name of Finished Products Finished Products exported during claim period to Actual mode of transportation for carrying of Finished Products during claim period Actual Transportation cost paid by the unit for Finished Products exported. Amount received for sale of Finished Products during claim period Actual Transportation cost paid by the unit for Finished Products exported.

1	yment of Taxes, etc VAT paid	The Passil
2		; 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	The state of the s	: 2327.033 MT
	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

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A	Raw Materials		
ia.	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
Eligit	le T .S for R.M		Rs.0.00
B. Fi	nished 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	į.	1141.555 MT
	90% T S on 1141.555 MT for F.P.	ŕ	Rs.12,22,477.00
Total	TS on F.P.(1)	0	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.

G	eneral	
1	Period of claim	01.07.2012 to 30.09.2012(8th 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 Made 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	By Road.
	period	
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 NEIIP:2007.

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1	VAT paid	:	Nit
2	CST paid		Rs.436763.00
3	C-Form submitted or not	1.	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	1	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

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
Eligit	ole T .S for R.M	: Rs.0.00
B. Fi	nished products	4. 4
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.

G	eneral		
1	Period of claim		01.10.2012 to 31.12.2012(9th 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	1	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	6.	Sri H D Das, Joint Director(SP)
	<u>J</u>		Sri J.Pegu, Jt.Director(TS)

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			Sri D.Kachari,DD.
7	Name of the Raw Materials	1	Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period		Indian Oil Corporation Ltd., Digboi, Assam
9	Actual Made of Transportation for carrying Raw Materials during claim period	1	By Road
	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	1	Rs.52519802.00
12	Name of Finished Products	:	Calcined Petroleum Coke(CPC)
13	Finished Products exported during claim period to	1	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.	T	Rs.3216715.00
16	Amount received for sale of Finished Products during claim period	1	Rs.28494697.00
17	I.T. return for Assessment Year 2013-14		Income Tax exempted as per NEIIP;2007.

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. C	alculation 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) ii) Deduction (Over loading / Non submission of RC)		Nil
	Eligible Quantity for T S	1	Nil
b.	90% TS as per calculation sheet.		Rs.0.00
Eligi	ole T .S for R.M	2	Rs.0.00
B. F	nished products		
f ,	i)Total quantity of F P sold Outside NER(CPC) with opening balance) ii)Deduction(Over loading/ Non submission of RC)		1037.650 MT (-)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
Tota	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.

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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.

eneral		
Period of claim		01.01.2013 to 31.03.2013(10th Claim)
Date of submission of TS claim	7	
DICC		03.07.2013
CI&C		29.06.2016
Status of the unit		Functioning
Installed/assessed capacity quarterly	100	4402.5 MT
i)Name of Verification officer of GM,DICC	1.23	Sri K. C Sonowal,FM
27 E		Sri Anup Kr.Barua, GM,DICC,Tinsukia
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.
Name of the Raw Materials	:	Raw Petroleum Coke (RPC)
Source of Raw Materials purchased during claim period		Indian Oil Corporation Ltd., Digboi, Assam
Actual Made of Transportation for carrying Raw Materials during claim period :	:	By Road
		Rs.583475.00(local transportation)
Amount paid for purchased of raw materials during claim period :		Rs.20511454.00
Name of Finished Products		Calcined Petroleum Coke(CPC)
Finished Products exported during claim period to :		From Factory to Budge Budge, West
		Bengal,Odisha
C TOTAL COLUMN C		By Road.
		Rs.5184256.00
Amount received for sale of Finished Products during claim period :		Rs.46383851.00
I.T. return for Assessment Year 2013-14		Income Tax exempted as per NEIIP;2007.
	Period of claim Date of submission of TS claim DICC CI&C Status of the unit Installed/assessed capacity quarterly i)Name of Verification officer of GM,DICC ii) Name of Re-Verification Officer of CI&CC Name of the Raw Materials Source of Raw Materials purchased during claim period Actual Made of Transportation for carrying Raw Materials during claim period Actual transportation cost paid by the unit for raw materials during claim period. Amount paid for purchased of raw materials during claim period Name of Finished Products Finished Products exported during claim period to Actual mode of transportation for carrying of Finished Products during claim period Actual Transportation cost paid by the unit for Finished Products exported. Amount received for sale of Finished Products during claim period	Period of claim Date of submission of TS claim DICC CI&C Status of the unit Installed/assessed capacity quarterly i)Name of Verification officer of GM,DICC ii) Name of Re-Verification Officer of CI&CC Name of the Raw Materials Source of Raw Materials purchased during claim period Actual Made of Transportation for carrying Raw Materials during claim period Actual transportation cost paid by the unit for raw materials during claim period. Amount paid for purchased of raw materials during claim period Name of Finished Products Finished Products exported during claim period to Actual mode of transportation for carrying of Finished Products during claim period Actual mode of transportation for carrying of Finished Products during claim period Actual Transportation cost paid by the unit for Finished Products exported. Amount received for sale of Finished Products during claim period Amount received for sale of Finished Products during claim period

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

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

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i)Total quantity of F P sold Outside NER(CPC) with opening balan	5)
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.

1	Period of claim		01.04.2013 to 30.06.2013 (11th Claim)
2	Date of submission of TS claim	-	01.04.2013 to 30.00.2013 (11- Claim)
	DICC	Ė	29.11.2013
	CI&C	Г	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	ī	Sri K. C Sonowal,FM
	4		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 Made 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
	Amount received for sale of Finished Products during claim period :		Rs.36479716.00
17	I.T. return for Assessment Year 2014-15	1	Income Tax exempted as per NEIIP;2007.

L	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
3	Electricity duty paid for DG set	: Rs.2096.00

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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

Α	Raw Materials		
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance) ii) Deduction (Over loading / Non submission of RC)	-	Nil
	Eligible Quantity for T S		Nil
b.	90% TS as per calculation sheet.	1	Rs.0.00
Eligi	ole T .S for R.M	*	Rs.0.00
B. Fi	nished products		
1	i)Total quantity of F P sold Outside NER(CPC) with opening balance) ii)Deduction(Over loading/ Non submission of RC)		1488.170 MT (-)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
Tota	TS on F.P.(1)	2	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.

Ge	eneral		
1	Period of claim	0	01.07.2013 to 30.09.2013(12th Claim)
2	Date of submission of TS claim	:	
	DICC		07.02.2014
	CI&C		29.06.2016
3	Status of the unit	€) (0)	Functioning
4	Installed/assessed capacity quarterly		4402.5 MT
5	i)Name of Verification officer of GM,DICC	4)	Sri K. C Sonowal,FM
			Sri Anup Kr.Barua, GM,DICC,Tinsukia
6	ii) Name of Re-Verification Officer of CI&CC	4	Sri H D Das, Joint Director(SP)
			Sri J.Pegu, Jt.Director(TS)
		L	Sri D.Kachari,DD.
7	Name of the Raw Materials	• (Raw Petroleum Coke (RPC)
8	Source of Raw Materials purchased during claim period	200	Indian Oil Corporation Ltd., Digboi, Assam
9	Actual Made of Transportation for carrying Raw Materials during claim period	4.0	By Road
10	Actual transportation cost paid by the unit for raw materials during claim	T	Rs.1512835.00(local transportation)
	period.		
11	Amount paid for purchased of raw materials during claim period	*5	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
	Actual mode of transportation for carrying of Finished Products during claim period	i.	By Road.
15	Actual Transportation cost paid by the unit for Finished Products exported.	T	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 NEIIP;2007.

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. C	alculation 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) ii) Deduction (Over loading / Non submission of RC)	fi S	Nil
	Eligible Quantity for T S	Ď.	Nil
b.	90% TS as per calculation sheet.		Rs.0.00
Eligit	ole T .S for R.M		Rs.0.00
B. Fi	nished products		166
1	i)Total quantity of F P sold Outside NER(CPC) with opening balance) ii)Deduction(Over loading/ Non submission of RC)	* * * * * * * * * * * * * * * * * * *	3947.615 MT (-)1291.975 MT
	Eligible quantity for T S	2	2655.640 MT
	90% T S on 2655.640 MT for F.P.	7	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.

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

G	eneral		
1	Period of claim :		01.10.2013 to 31.12.2013(13th Claim)
2	Date of submission of TS claim	1	
	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&CC	:	Sri H D Das, Joint Director(SP)
	74.2 X 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1		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 Made 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		Rs65031430.00
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		By Road.
	period		
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 NEIIP;2007.

1	VAT paid	: Nil
2	CST paid	: Rs.2148246.00
3	C-Form submitted or not	: Submitted
1	Service Tax paid	: Rs.353531.00
5	Entry Tax Paid	: Rs.23498.00
3	Connected Load	: 420KW
7	Total units consumed for ASEB & DG set	: 84803 units
3	Electricity duty paid for DG set	: Rs.1017.00
9	Central Excise paid	: Rs.13667277.00
0	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

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (RPC) utilized during the period (with opening balance) ii) Deduction (Over loading / Non submission of RC)		Nil
	Eligible Quantity for T S		Nil
0.	90% TS as per calculation sheet.		Rs.0.00
Eligit	ole T .S for R.M	:	Rs.0.00

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 i)Total quantity of F P sold Outside NER(CPC) with opening bala ii)Deduction(Over loading/ Non submission of RC) 	ance) : 4200.810 MT : (-)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.

G	eneral	
1	Period of claim	01.01.2014 to 31.03.2014(14th 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
	1	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 Made 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, Chatishgarh
14	Actual mode of transportation for carrying of Finished Products during claim :	By Road.
A.F	period	H
	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.3619656.00
	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 NEIIP;2007.

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
3	Electricity duty paid for DG set	: Rs.1017.00



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			4
9	Central Excise paid	: Rs.	5725594.00
10	Excise certificate submitted or not	R-I submitted	
11	Quantity cleared by Central Excise	: 175	58.130MT
12	Capacity utilization	: 26%	5
13	Conversion Factor RM to FP	75%	6
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 149	6.707 MT
15	Total quantity of Finished products during the period (Production figure)	: 112	5.190 MT
II. C	alculation of T S by CI&C Office		
4	Raw Materials		
la.	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	
),	90% TS as per calculation sheet.		Rs.0.00
Eligit	ole T .S for R.M		: Rs.0.00
3. Fi	nished products		
	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	
otal	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.

eneral		
Period of claim	:	01.04.2014 to 30.06.2014(15th Claim)
Date of submission of TS claim		
DICC		04.02.2015
CI&C		30.06.2016
Status of the unit	:	Functioning
Installed/assessed capacity quarterly	:	4402.5 MT
i)Name of Verification officer of GM,DICC		Sri K. C Sonowal,FM
		Sri Anup Kr.Barua, GM,DICC,Tinsukia
ii) Name of Re-Verification Officer of CI&CC	:	Sri H D Das, Joint Director(SP)
	m	Sri J.Pegu, Jt.Director(TS)
		Sri D.Kachari,DD.
Name of the Raw Materials		Raw Petroleum Coke (RPC)
Source of Raw Materials purchased during claim period		Indian Oil Corporation Ltd., Digboi, Assam
Actual Made of Transportation for carrying Raw Materials during claim period		By Road
		Rs.978719.00(local transportation)
		Rs.5599897.00
		Calcined Petroleum Coke(CPC)
A STATE OF THE PROPERTY OF THE		From Factory to Jarkhand, West Bengal,
~		Odisha,
	Date of submission of TS claim DICC CI&C Status of the unit Installed/assessed capacity quarterly i)Name of Verification officer of GM,DICC ii) Name of Re-Verification Officer of CI&CC Name of the Raw Materials Source of Raw Materials purchased during claim period	Period of claim Date of submission of TS claim DICC CI&C Status of the unit Installed/assessed capacity quarterly i)Name of Verification officer of GM,DICC ii) Name of Re-Verification Officer of CI&CC Name of the Raw Materials Source of Raw Materials purchased during claim period Actual Made of Transportation for carrying Raw Materials during claim period Actual transportation cost paid by the unit for raw materials during claim period. Amount paid for purchased of raw materials during claim period Name of Finished Products

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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 NEIIP;2007.

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
3	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. C	alculation 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) ii) Deduction (Over loading / Non submission of RC)	Ė	Nil
	Eligible Quantity for T S		Nil
b.	90% TS as per calculation sheet.	Ď.	Rs.0.00
Eligit	ple T .S for R.M		Rs.0.00
B, Fi	nished products		
1	i)Total quantity of F P sold Outside NER(CPC) with opening balance) ii)Deduction(Over loading/ Non submission of RC)	-	2189.600 MT (-)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
Tota	ITS 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,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.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.

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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.

G	eneral -		
1	Period of claim	:	01.10.2014 to31.12.2014(19th Claim)
2	Date of submission of TS claim	:	
	DICC	-	28.09.2015
	CI&C		11.02.2016
3	Status of the unit	1	Functioning
4	Installed/assessed capacity quarterly	1	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	ŀ	Sri P K Saikia, Addl.DI(US)
		ı	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	ŀ	Selselahat Romhat, Baghmerahat, Tiknikilahat, Williamnagarhat
	5 6		Gorobadhahat, Rongkhan, Daluhat
9	Actual Made 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	1	Rs.0
		1	

1 VAT paid	: Exempted
2 CST paid	: Nil
3 C-Form submitted or not	: N.A.
Service Tax paid	: Rs.nil
5 Entry Tax Paid	: Not applicable
6 Connected Load	: 50 KW
Total units consumed for ASEB & DG set	: 40383 units
B Electricity duty paid for DG set	: Rs.3093.75
Central Excise paid	: Not applicable
10 Excise certificate submitted or not	: Non excisable Items
1 Quantity cleared by Central Excise	: N.A
2 Capacity utilization	: 71.47%
Conversion Factor RM to FP	97%
Total quantity of Raw material utilized as per the assessment of CI&C	: 2608.00 MT
Total quantity of Finished products during the period (Production figure)	: 2558.460 MT

III. Calculation of T	Sby	CI&C	Office
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Raw Materials

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1a.	i) Eligible quantity of Raw Material (Mayi Kalai Gota) utilized during the period (with opening balance)	2	2608.000 MT
	ii) Deduction (Over loading / Non submission of RC)		(-)47.000 MT
	Eligible Quantity for T S	12	2561.000 MT
b.	90% TS on 2561.000 MT as per calculation sheet.	0	Rs.27,20,371.00
Eligit	ole T .S for R.M	3	Rs.27,20,371.00
B. Fi	nished 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
Tota	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, 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 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.

Ge	eneral		
1	Period of claim	-	01.01.2015 to 31.03.2015(20th Claim)
2	Date of submission of TS claim		
	DICC		28.12.2015
	CI&C	-	11.02.2016
3	Status of the unit	1000	Functioning
4	Installed/assessed capacity quarterly	100	3579.750 MT
5	i)Name of Verification officer of GM,DICC	9	Sri N K Das, FM
		Ш	Sri N K Talukdar,GM,DI&CC,Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	:0	Sri P K Saikia, Addl.DI(US)
	5		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 Made of Transportation for carrying Raw Materials		By Road & River Transport
	during claim period		
10	Actual transportation cost paid by the unit for raw materials	Г	Rs.30,83,300.00
	during claim period.	П	
11	Amount paid for purchased of raw materials during claim	:	Rs.4,33,25,390.00
	period		
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	:	By Road
	Products during claim period		By Road
15	Actual Transportation cost paid by the unit for Finished	H	N.A (Local sale)
	Products exported.		Biotic Management Science (
16	Amount received for sale of Finished Products during claim		Rs.5,39,32,732.00
	period	3	CONTRACTOR OF CONTRACTOR
17	I.T. return for Assessment Year 2015-16	9	Rs.0

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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

Α	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.	1	Rs.28,39,605.00
Eligib	le T .S for R.M	1	Rs.28,39,605.00
B. Fir	nished products		
1	i)Total quantity of F P sold Outside NER with opening balance)	1	Nil
	ii)Deduction(Over loading/ Non submission of RC)	1	
	Eligible quantity for T S	1	Nil
	90% T S for F.P.	1	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.

G	eneral			
1	Period of claim	1	01.04.2015 to 16.05.2015(21st 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	

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*	-	
		Sri N K Talukdar, GM, DI&CC, Dhubri
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).
Name of the Raw Materials	:	Black Grams (Mati Kalai Gota)
Source of Raw Materials purchased during claim period	:	Selselahat Romhat, Baghmerahat, Tiknikilahat, Williamnagarhat,
		Gorobadhahat, Rongkhan, Daluhat
Actual Made of Transportation for carrying Raw Materials	:	By Road & River Transport
during claim period		
Actual transportation cost paid by the unit for raw materials		Rs.14,92,250.00
during claim period.		
Amount paid for purchased of raw materials during claim	:	Rs.2,08,40,000.00
period		
Name of Finished Products	:	Mati Kalai Dofali ,Bhusi,
Finished Products exported during claim period to	E	Within the State.
Actual mode of transportation for carrying of Finished	:	By Road
Products during claim period		
Actual Transportation cost paid by the unit for Finished	T	N.A (Local sale)
Products exported.		
Amount received for sale of Finished Products during claim	:	Rs.2,15,45,412.00
period		
I.T. return for Assessment Year 2015-16		Rs.0
	Actual Made of Transportation for carrying Raw Materials during claim period Actual transportation cost paid by the unit for raw materials during claim period. Amount paid for purchased of raw materials during claim period Name of Finished Products Finished Products exported during claim period to Actual mode of transportation for carrying of Finished Products during claim period Actual Transportation cost paid by the unit for Finished Products exported. Amount received for sale of Finished Products during claim period	Name of the Raw Materials Source of Raw Materials purchased during claim period Actual Made of Transportation for carrying Raw Materials during claim period Actual transportation cost paid by the unit for raw materials during claim period. Amount paid for purchased of raw materials during claim period Name of Finished Products Finished Products exported during claim period to Actual mode of transportation for carrying of Finished Products during claim period Actual Transportation cost paid by the unit for Finished Products exported. Amount received for sale of Finished Products during claim : period

1	VAT paid	: Exempted
2	CST paid	: Nii
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

A	Raw Materials		
1a.	 i) Eligible quantity of Raw Material (Mayi Kalai Gota) utilized during the period (with opening balance) ii) Deduction (Over loading / Non-submission of RC) 	10.	1300.200 MT (-)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
Eligit	ble T .S for R.M		Rs.13,72,954.00
B. Fi	nished products		
1	i)Total quantity of F P sold Outside NER with opening balance) ii)Deduction(Over loading/ Non submission of RC)		: Nil
	Eligible quantity for T S		: Nil
	90% T.S. for F.P.		: Rs.0
Tota	TS on F.P.(1)		: Rs.0

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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.f01.03.2008. There are 2 nos claim of the unit and details are as follows.

1. 0	General		gotalio di o do lollono.	
1	Period of claim	T	01.04.2009 to 30.06.2009(5th Claim)	
2	Date of submission of TS claim	1	program and the program of the progr	
	DICC	2	20.10.2009	
	CI&C	3	18.09.2010	
3		:	Not in Operating condition	
4	Installed/assessed capacity quarterly		1512 MT	
5	i)Name of Verification officer of GM,DICC		Sri R K Bhattarcharjee,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.Dl(UAZ) Sri Biswajeet Das, Addl.Dl(UAZ)	
7	Name of the Raw Materials		Wheat	
8	Source of Raw Materials purchased during claim period	:	Krishnaganj, Gulabbhag, Gonda etc	
9	Actual Made 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	
		-		

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	- 1	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	į.	618.748 MT
15	Total quantity of Finished products during the period (Production figure)		606.373 MT

III. C	alculation 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) ii) Deduction (Over loading / Non submission of RC)		618.748 MT Nil
	Eligible Quantity for T S	1	618,748 MT
b.	90% TS on 618.748 MT as per calculation sheet.		Rs.4,45,555.00
Eligit	ole T .S for R.M	:	Rs.4,45,555.00
B. Fi	nished products		
1	i)Total quantity of F P sold Outside NER with opening balance) 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
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Total TS (A) as recommended by office of CI&C = Rs.4,45,555.00

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 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 Udvog.Na-Ali, Lichubari, Jorhat.

. G	eneral	
1	Period of claim	: 01.07.2009 to 30.09.2009(6th 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 Bhattarcharjee, 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 Made of Transportation for carrying Raw Materials	: By Road & Rail
	during claim period	
10	Actual transportation cost paid by the unit for raw materials	Rs.5,95,153.00
	during claim period.	
11	Amount paid for purchased of raw materials during claim	Rs.55,78,396.00
	period	National Material Association of the Control of the

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12	Name of Finished Products	:	Atta, Maida, Suji, Bran	
13	Finished Products exported during claim period to	:	Within the State.	
	Actual mode of transportation for carrying of Finished Products during claim period		By Road	
	Actual Transportation cost paid by the unit for Finished Products exported.		N.A (Local sale)	
	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. Pa	lyment of Taxes, etc	
1	VAT paid	Exempted
2	CST paid	: Nii
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	: 15521units
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

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (Wheat) utilized during the period (with opening balance) ii) Deduction (Over loading / Non submission of RC)	:	640.872 MT 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
Eligil	ole TS for R.M		Rs.3,91,748.00
B. Fi	nished products		
1	i)Total quantity of F P sold Outside NER with opening balance) ii)Deduction(Over loading/ Non submission of RC)		: Nil
	Eligible quantity for T S		: Nil
	90% T S for F.P.		: Rs.0
Tota	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.

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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.

Ge	eneral	
1	Period of claim	01.04.2013 to 30.06.2013(14th 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 Made 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
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1	VAT paid	: Rs.20,808.00
2	CST paid	: Adjusted with VAT
3	C-Form submitted or not	: N.A.
1	Service Tax paid	: Rs.1,79,636.00
5	Entry Tax Paid	: 3,08,398.00
3	Connected Load	: 512 KW
7	Total units consumed for ASEB & DG set	: 333610.00 units
3	Electricity duty paid for DG set	2 -
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
	The state of the s	

III. Ca	alculation of T S by CI&C Office	
Α	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
0.	90% TS on 6568.116 MT as per calculation sheet.	Rs.37,28,010.00
Eligit	ole T .S for R.M	: Rs.37,28,010.00
B. Fi	nished products	
1)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	: Nii
	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, Gol, Commissioner of Taxes, Transport Department, NSIC, Finance, ASIDC also examined the documents randomly and noted that all the parameters of the claim have been thoroughly verified.

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

The 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)

. G	General		
1	Period of claim		01.07.2013 to 30.09.2013(15th Claim)
2	Date of submission of TS claim	:	
	DICC	_	18.01.2014
_	CI&C	1	06.02.2017
3	Status of the unit	1	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 Made 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	+10	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	4.7	Rs.1,15,55,482.00
17	I.T. return for Assessment Year 2014-15	:	Rs. 11555482.00

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	yment of Taxes, etc	De 10 401 00
1	VAT paid	: Rs.19,401.00
2	CST paid	: Adjusted with VAT
3	C-Form submitted or not	; N.A.
1	Service Tax paid	: Rs.1,51,241.00
5	Entry Tax Paid	Rs.3,92,178.00
ò	Connected Load	: 512 KW
7	Total units consumed for ASEB & DG set	: 359645 units
3	Electricity duty paid for DG set	: -
9	Central Excise paid	: Rs.2,81,235.00
10	Excise certificate submitted or not	: ER-I submitted
[1]	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

A.	Raw Materials		
la.	i) Eligible quantity of Raw Material (Rock Phosphate, Sulphur) utilized during the period (with opening balance)		3592.868 MT Nil
	ii) Deduction (Over loading / Non submission of RC)	-	2500 000 MT
	Eligible Quantity for T S		3592.868 MT
Э.	90% TS on 3592.868 MT as per calculation sheet.	7	Rs.18,73,853.00
Eligit	ole T .S for R.M		Rs.18,73,853.00
B. Fir	nished 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)

	eneral		
1	Period of claim		01.10.2013 to 31.12.2013(16th 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
	.6		Sri P K Borah, GM, DIC, kamrup(M)

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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 Made 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	000	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. Pa	yment of Taxes, etc	
1	VAT paid	: Rs.28,073.00
2	CST paid	: Adjusted with VAT
3	C-Form submitted or not	: N.A.
1	Service Tax paid	: Rs.1,15,590.00
5	Entry Tax Paid	: Rs.1,97,726.00
5	Connected Load	: 512 KW
7	Total units consumed for ASEB & DG set	: 167370 units
3	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

A	Raw Materials	T	T
1a.	i) Eligible quantity of Raw Material (Rock Phosphate, Sulphur) utilized during the period (with opening balance) ii) Deduction (Over loading / Non submission of RC)	4.0	57.381 MT Nil
	Eligible Quantity for T S	17	57.381 MT
b.	90% TS on 57.381 MT as per calculation sheet.	2	Rs.35,476.00
Eligib	ole T .S for R.M	13	Rs.35,476.00
B. Fir	nished products		
1	i)Total quantity of F P sold Outside NER with opening balance) 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.35,476.00

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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.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)

G	eneral		
1	Period of claim	1	01.01.2014 to 31.03.2014(17th Claim)
2	Date of submission of TS claim	1	
	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
		1	Sri P K Borah, GM, DIC, kamrup(M)
6	ii) Name of Re-Verification Officer of CI&CC	1	Sri V K Das,Addl.DI(FP)
		1	Sri D.Kachari, Dy. Director
7	Name of the Raw Materials	1:	Rock Phosphate, Sulphur
8	Source of Raw Materials purchased during claim period	ŀ	Dubai, Gujrat, West Bengal, Bihar, Tamilnadur.
9	Actual Made 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	1	Assam & Meghalaya.
14	Actual mode of transportation for carrying of Finished Products during claim period	1	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	1.1	Rs.6,26,68,023.00
17	I.T. return for Assessment Year 2014-15	:	Rs. 11555482.00
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1	VAT paid		Rs.34,972.00
2	CST paid	:	Adjusted with VAT
3	C-Form submitted or not	2	N.A.
4	Service Tax paid	1	Rs.1,68,629.00
5	Entry Tax Paid	1	Rs.3,10,313.00
3	Connected Load	-	512 KW
7	Total units consumed for ASEB & DG set		187505 units
3	Electricity duty paid for DG set		
)	Central Excise paid	1	Rs.9,62,203.00
0	Excise certificate submitted or not	:	ER-I submitted
11	Quantity cleared by Central Excise	:	11210.046 MT
12	Capacity utilization		72.89%
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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

Д	Raw Materials		
1a.	i) Eligible quantity of Raw Material (Rock Phosphate, Sulphur) utilized during the period (with opening balance) ii) Deduction (Over loading / Non submission of RC)		3739.239 MT Nil
	Eligible Quantity for T S	12 13	3739.239 MT
b.	90% TS on 3739.239 MT as per calculation sheet.	: 1	Rs.22,13,342.00
Eligible T .S for R.M			Rs.22,13,342.00
B. Fi	nished products		
1	i)Total quantity of F P sold Outside NER with opening balance) ii)Deduction(Over loading/ Non submission of RC)	-	Nil
	Eligible quantity for T S	1	Nil
	90% T S for F.P.		Rs.0
Total	TS on F.P.(1)	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, 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.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)

. Ge	eneral		
1	Period of claim		01.04.2014 to 30.06.2014(18th 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 Made of Transportation for carrying Raw Materials		By Road & Rail
	during claim period	П	*
10	Actual transportation cost paid by the unit for raw materials	Г	Rs.2,12,49,976.00
	during claim period.		
11	Amount paid for purchased of raw materials during claim		Rs.6,28,01,949.00
	period		PA PA PA
12	Name of Finished Products		Single Super Phosphate, Sulphuric Acid, MPK (Mixed Fertilizer),
		П	Elemental Sulphure, Zinc Sulphure.

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			1.00
13	Finished Products exported during claim period to		Assam & Meghalaya.
	Actual mode of transportation for carrying of Finished Products during claim period	2.3	By Road
	Actual Transportation cost paid by the unit for Finished Products exported.		Nil
	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. Pa	yment 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. C	alculation 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 Nil
	ii) Deduction (Over loading / Non submission of RC)		
	Eligible Quantity for T S	:	2965.967 MT
b.	90% TS on 2965.967 MT as per calculation sheet.	2.1	Rs.17,53,645.00
Eligit	Eligible T .S for R.M		Rs.17,53,645.00
B. Fir	nished 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)	Y	Rs.0

Total TS (A) as recommended by office of CI&C = Rs.17,53,645.00

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.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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