

I. General		
1	Period of claim	: 01.01.2015 to 31.03.2015(17 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	30.12.2015
	CI&C	30.03.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2575 MT
5	i) Name of Verification officer of GM, DICC	: Sri S.P Bhuyan (FM) & Sri Gautam Das GM, DICC
6	ii) Name of Re-Verification Officer of CI&C	: Sri Santanu Deuri, Dy. Director (Admin)
7	Name of the Raw Materials	: Core Veneer, Face Veneer, Pine Saw Timber & Chemicals
8	Source of Raw Materials purchased during claim period	: Paraganas Kolkata West Bengal, Nagpur Maharashtra, Lucknow Uttar Pradesh
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs 3895850.00
11	Amount paid for purchased of raw materials during claim period	: Rs 92773828.00
12	Name of Finished Products	: Plywood, Blockboard & Flush Door
13	Finished Products exported during claim period to	: Orissa, Bihar, Rajasthan, Uttar Pradesh, Chennai, Gujrat, Telangana, Jharkhand, Karnataka Etc
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs 26245493.00
16	Amount received for sale of Finished Products during claim period	: Rs 182462473.00
17	I.T. return for Assessment Year 2014-15	: Rs 3172559.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs 44,678.00
2	CST paid	: 0.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs 4,30,388.00
5	Entry Tax Paid	: Rs 85,430.00
6	Connected Load	: 560KVA
7	Total units consumed for ASEB & DG set	: 364302.00 Units
8	Electricity duty paid for DG set	: Rs 2713236.00
9	Central Excise paid	: Rs 8371766.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 2692.990 MT
12	Capacity utilization	: 104.58% (Restricted to 100%)
13	Conversion Factor RM to FP	: 38.72%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3918.811 MT
15	Total quantity of Finished products during the period (Production figure)	: 2692.990 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Core Veneer, Face Veneer, Pine Saw Timber & Chemicals) 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 on Nil MT 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 (with opening balance)	: 2024.060 MT
	ii) Deduction (Over loading/ Non submission of RC)	: 372.280 MT
	Eligible quantity for T S	: 1559.19 MT
	90% T S for F.P.	: Rs.5,96,307.00
	Total TS on F.P.(1)	: Rs.5,96,307.00

**Total TS (A) as recommended by office of CI&C = Rs 5,96,307.00**

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. 5,96,307.00 (Rupees Five Lakh Ninety Six Thousand Three Hundred Seven) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**108. M/s Kamlang Saw & Veneer Mills Pvt Ltd, Palasbari, Mouza-Chayani, Kamrup(R), Assam**

I. General		
1	Period of claim	: 01.04.2015 to 30.06.2015(18 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	31.03.2016
	CI&C	30.03.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2575 MT
5	i) Name of Verification officer of GM, DICC	: Sri S.P Bhuyan (FM) & Sri Gautam Das GM, DICC
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Santanu Deuri, Dy. Director (Admin)
7	Name of the Raw Materials	: Core Veneer, Face Veneer, Pine Saw Timber & Chemicals
8	Source of Raw Materials purchased during claim period	: Paraganas Kolkata West Bengal, Nagpur Maharashtra, Lucknow Uttar Pradesh
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs 1203029.00
11	Amount paid for purchased of raw materials during claim period	: Rs 69639505.00
12	Name of Finished Products	: Plywood, Blockboard & Flush Door
13	Finished Products exported during claim period to	: Orissa, Bihar, Rajasthan, Uttar Pradesh, Chennai, Gujrat, Telangana, Jharkhand, Karnataka Etc
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs 40510138.00
16	Amount received for sale of Finished Products during claim period	: Rs 111182422.00
17	I.T. return for Assessment Year 2014-15	: Rs 3690093.00



II. Payment of Taxes, etc		
1	VAT paid	: Rs 25717.00
2	CST paid	: 0.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs 416093.00
5	Entry Tax Paid	: Rs 87698.00
6	Connected Load	: 560KVA
7	Total units consumed for ASEB & DG set	: 331146.00Units
8	Electricity duty paid for DG set	: Rs 2499436.00
9	Central Excise paid	: Rs 2400014.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 1924.960 MT
12	Capacity utilization	: 74.76%
13	Conversion Factor RM to FP	: 71.58%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2689.33 MT
15	Total quantity of Finished products during the period (Production figure)	: 1924.960 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Core Veneer, Face Veneer, Pine Saw Timber & Chemicals) 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 on Nil MT 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 (with opening balance)	: 1439.74 MT
	ii) Deduction (Over loading/ Non submission of RC)	: 219.280 MT
	Eligible quantity for T S	: 1204.81 MT
	90% T S for F.P.	: Rs.5,06,864.00
Total TS on F.P.(1)		: Rs.5,06,864.00

**Total TS (A) as recommended by office of CI&C = Rs 5,06,864.00**

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. 5,06,864.00** (Rupees Five Lakh Six Thousand Eight Hundred Sixty Four) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

#### 109. M/s Kamlang Saw & Veneer Mills Pvt Ltd, Palasbari, Mouza-Chayani, Kamrup(R), Assam

I. General		
1	Period of claim	: 01.07.2015 to 30.09.2015(19 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 29.06.2016
	CI&C	: 30.03.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2575 MT
5	i) Name of Verification officer of GM, DICC	: Sri S.P Bhuyan (FM) & Sri Gautam Das GM, DICC
6	ii) Name of Re-Verification Officer of CI&C	: Sri Santanu Deuri, Dy. Director (Admin)



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7	Name of the Raw Materials	: Core Veneer, Face Veneer, Pine Saw Timber & Chemicals
8	Source of Raw Materials purchased during claim period	: Paraganas Kolkata West Bengal, Nagpur Maharashtra, Lucknow Uttar Pradesh
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs 1887334.00
11	Amount paid for purchased of raw materials during claim period	: Rs 72778730.00
12	Name of Finished Products	: Plywood, Blockboard & Flush Door
13	Finished Products exported during claim period to	: Orissa, Bihar, Rajasthan, Uttar Pradesh, Chennai, Gujrat, Telangana, Jharkhand, Karnataka Etc
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs 23505881.00
16	Amount received for sale of Finished Products during claim period	: Rs 155385110.00
17	I.T. return for Assessment Year 2014-15	: Rs 3690093.00

#### II. Payment of Taxes, etc

1	VAT paid	: Rs 23421.00
2	CST paid	: 0.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs 433450.00
5	Entry Tax Paid	: Rs 120083.00
6	Connected Load	: 560KVA
7	Total units consumed for ASEB & DG set	: 377811.00 Units
8	Electricity duty paid for DG set	: Rs 2833583.00
9	Central Excise paid	: Rs 4435011.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 2287.30 MT
12	Capacity utilization	: 88.83%
13	Conversion Factor RM to FP	: 97.84%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2337.891 MT
15	Total quantity of Finished products during the period (Production figure)	: 2287.30 MT

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

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (Core Veneer, Face Veneer, Pine Saw Timber & Chemicals) 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 on Nil MT 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 (with opening balance)	: 1779.40 MT	
	ii) Deduction (Over loading / Non submission of RC)	: 288.790 MT	
	Eligible quantity for T S	: 1471.50 MT	
	90% T S for F.P.	: Rs. 5,40,869.00	
	Total TS on F.P.(1)	: Rs. 5,40,869.00	

Total TS (A) as recommended by office of CI&C = Rs 5,40,869.00



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. 5,40,869.00** (Rupees Five Lakh Fourty Thousand Eight Hundred Sixty Nine) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**110. M/s Kamlang Saw & Veneer Mills Pvt Ltd, Palasbari, Mouza-Chayani, Kamrup(R), Assam**

<b>I. General</b>		
1	Period of claim	: 01.10.2015 to 31.12.2015(20 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 29.09.2016
	CI&C	: 30.03.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2575 MT
5	i) Name of Verification officer of GM, DICC	: Sri S.P Bhuyan (FM) & Sri Gautam Das GM, DICC
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Santanu Deuri, Dy. Director (Admin)
7	Name of the Raw Materials	: Core Veneer, Face Veneer, Pine Saw Timber & Chemicals
8	Source of Raw Materials purchased during claim period	: Paraganas Kolkata West Bengal, Nagpur Maharashtra, Lucknow Uttar Pradesh
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs 798598.00
11	Amount paid for purchased of raw materials during claim period	: Rs 66762589.00
12	Name of Finished Products	: Plywood, Blockboard & Flush Door
13	Finished Products exported during claim period to	: Orissa, Bihar, Rajasthan, Uttar Pradesh, Chennai, Gujrat, Telangana, Jharkhand, Karnataka Etc
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: Rs 36082323.00
16	Amount received for sale of Finished Products during claim period	: Rs 123316404.00
17	I.T. return for Assessment Year 2014-15	: Rs 3690093.00

<b>II. Payment of Taxes, etc</b>		
1	VAT paid	: Rs 17690.00
2	CST paid	: 0.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs 413177.00
5	Entry Tax Paid	: Rs 76238.00
6	Connected Load	: 560KVA
7	Total units consumed for ASEB & DG set	: 384615.00 Units
8	Electricity duty paid for DG set	: Rs 2868121.00
9	Central Excise paid	: Rs 7354017.00
10	Excise certificate submitted or not	: Submitted
11	Quantity cleared by Central Excise	: 2036.56 MT



12	Capacity utilization	: 79.09%
13	Conversion Factor RM to FP	: 79.57%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2559.60 MT
15	Total quantity of Finished products during the period (Production figure)	: 2036.56 MT

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

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (Core Veneer, Face Veneer, Pine Saw Timber & Chemicals) utilized during the period (with opening balance)	: Nil	Nil
	ii) Deduction (Over loading / Non submission of RC)		
	Eligible Quantity for T S	: Nil	
b.	90% TS on Nil MT 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 (with opening balance)	: 1486.72 MT	
	ii) Deduction (Over loading/ Non submission of RC)	: 229.670 MT	
	Eligible quantity for T S	: 1240.93 MT	
	90% T S for F.P.	: Rs. 5,24,537.00	
	Total TS on F.P.(1)	: Rs. 5,24,537.00	

**Total TS (A) as recommended by office of CI&C = Rs 5,24,537.00**

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. 5,24,537.00** (Rupees Five Lakh Twenty Four Thousand Five Hundred Thirty Seven) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 111. M/s Kamlang Saw & Veneer Mills Pvt Ltd, Palasbari, Mouza-Chayani, Kamrup(R), Assam

I. General		
1	Period of claim	: 01.01.2016 to 03.02.2016 (21 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	19.07.2016
	CI&C	30.03.2019
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2575 MT
5	i) Name of Verification officer of GM, DICC	: Sri S.P Bhuyan (FM) & Sri Gautam Das GM, DICC
6	ii) Name of Re-Verification Officer of CI&C	: Sri Santanu Deuri, Dy. Director (Admin)
7	Name of the Raw Materials	: Core Veneer, Face Veneer, Pine Saw Timber & Chemicals
8	Source of Raw Materials purchased during claim period	: Paraganas Kolkata West Bengal, Nagpur Maharashtra, Lucknow Uttar Pradesh
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Roadways
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs 1099803.00
11	Amount paid for purchased of raw materials during claim period	: Rs 36963902.00
12	Name of Finished Products	: Plywood, Blockboard & Flush Door
13	Finished Products exported during claim	: Orissa, Bihar, Rajasthan, Uttar Pradesh, Chennai, Gujrat, Telangana, Jharkhand,



period to	KarnatakaEtc
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 944868.00
16 Amount received for sale of Finished Products during claim period	: Rs 30390596.00
17 I.T. return for Assessment Year 2014-15	: Rs 3690093.00

II. Payment of Taxes, etc	
1 VAT paid	: Rs 4962.00
2 CST paid	: 0.00
3 C-Form submitted or not	: Submitted
4 Service Tax paid	: Rs 169246.00
5 Entry Tax Paid	: Rs 5503.00
6 Connected Load	: 560KVA
7 Total units consumed for ASEB & DG set	: 118206.00Units
8 Electricity duty paid for DG set	: Rs 891240.00
9 Central Excise paid	: Rs 0.00
10 Excise certificate submitted or not	: Submitted
11 Quantity cleared by Central Excise	: 524.40 MT
12 Capacity utilization	: 20.37%
13 Conversion Factor RM to FP	: 72.82%
14 Total quantity of Raw material utilized as per the assessment of CI&C	: 720.100 MT
15 Total quantity of Finished products during the period (Production figure)	: 524.40 MT

III. Calculation of T S by CI&C Office	
A Raw Materials	
1a. i) Eligible quantity of Raw Material (Core Veneer, Face Veneer, Pine Saw Timber & Chemicals) 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 on Nil MT 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 (with opening balance)	: 406.54 MT
ii) Deduction (Over loading/ Non submission of RC)	: 52.290 MT
Eligible quantity for T S	: 349.71 MT
90% T S for F.P.	: Rs.1,48,033.00
Total TS on F.P.(1)	: Rs.1,48,033.00

**Total TS (A) as recommended by office of CI&C = Rs 1,48,033.00**

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. 1,48,033.00** (Rupees One Lakh Forty Eight Thousand Thirty Three) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.



**112. M/s Aditi Industries, Hatigaon, P.O.Kaliabor, Dist-Nagaon.**

The unit is engaged in manufacture of Cement at District of Nagaon. There are 2 nos claim of the unit and details are as follows.

<b>I. General</b>		
1	Period of claim	01.10.2016 to 31.12.2016 (19 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	28.08.2017
	CI&C	05.09.2017
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	22950 MT
5	i) Name of Verification officer of GM, DICC	Sri Jayanta Patowary, FM Sri S R Pegu, GM, DIC, Nagaon
6	ii) Name of Re-Verification Officer of CI&CC	Sri Bipul Das, Addl. Director (DIC)
7	Name of the Raw Materials	Clinker, Fly Ash, Gypsum
8	Source of Raw Materials purchased during claim period	Musiang, Lumshnong, Meghalaya & Bhutan.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.11075694.5
11	Amount paid for purchased of raw materials during claim period	Rs.15981518.00
12	Name of Finished Products	Cement.
13	Finished Products exported during claim period to	Yingkiong, Oyang, Pasighat, Arunachal Pradesh.
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.32,14,500.00
16	Amount received for sale of Finished Products during claim period	Rs.37178672.00
17	I.T. return for Assessment Year 2017-18	Rs.4222700.00

<b>II. Payment of Taxes, etc</b>		
1	VAT paid	Rs.84,193.00
2	CST paid	Payment adjusted with VAT
3	C-Form submitted or not	Declaration submitted by the unit against C-Form regarding not required C-FORM as the unit had paid CST @15% during claim period.
4	Service Tax paid	Rs.3,49,289.00
5	Entry Tax Paid	Rs.Rs.6,03,152.00
6	Connected Load	858 KW
7	Total units consumed for ASEB & DG set	586650 units
8	Electricity duty paid for DG set	Rs.2980.00
9	Central Excise paid	Rs.6987493.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	13735.5 MT
12	Capacity utilization	60.95%
13	Conversion Factor RM to FP	99.68%
14	Total quantity of Raw material utilized as per the assessment of CI&C	14033.01 MT
15	Total quantity of Finished products during the period (Production figure)	13988.600 MT

<b>III. Calculation of T S by CI&amp;C Office</b>		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Fly Ash) utilized during the period (with opening balance)	4632.180 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	4632.180 MT
b.	90% TS on 4632.180 MT as per calculation sheet.	Rs.36,99,996.00



1b.	i) Eligible quantity of Raw Material (Clinker) utilized during the period (with opening balance)	9398.740 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)164.560 MT
	Eligible Quantity for T S	9234.180 MT
C.	90% TS on 9234.180 MT as per calculation sheet.	Rs.1,04,24,594.00
	Total T.S for R.M(a+b)	Rs.1,41,24,590.00
B. Finished products		
1	i) Total quantity of F P (Cement) sold Within NER with opening balance)	2265.000 MT
	ii) Deduction (Over loading/ Non submission of RC)	(-)40.000 MT
	Eligible quantity for T S	2225.000 MT
	50% T S on 2225.000 MT for F.P.	Rs. 20,70,585.00
	Total TS on F.P.(1)	Rs.20,70,585.00

**Total TS (A+B) as recommended by office of CI&C = Rs.1,61,95,175.00**

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.

The SLC noted that as per the Govt. of India circular no.11/1/85-DBA-II, dated 30<sup>th</sup> March'1988 point no.2, the Fly Ash is coming out as finished products of power generating unit, as per the circular that the scheme of transport subsidy is relevant to the movement of raw materials and finished products and power generating units are excluded from the benefits of this scheme. Hence the **FLY ASH** is not eligible for the benefits of transport subsidy.

After threadbare discussion and decision, the SLC had decided deduct the TSS amount of transport subsidy amount of **Rs.36,99,996.00 of Fly Ash** of the unit and accordingly SLC recommended and approved an amount of **Rs.1,61,95,175.00- Rs.36,99,996.00=Rs.1,24,95,179.00** (Rupees One Crore Twenty Four Lakhs Ninety Five Thousand One Hundred Seventy Nine) only as eligible transport subsidy.

**113. M/s Aditi Industries, Hatigaon, P.O.Kaliabor, Dist-Nagaon.**

I. General		
1	Period of claim	01.01.2017 to 31.03.2017(20 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	28.08.2017
	CI&C	05.09.2017
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	22950 MT
5	i) Name of Verification officer of GM, DICC	Sri Jayanta Patowary, FM Sri S R Pegu, GM, DIC, Nagaon
6	ii) Name of Re-Verification Officer of CI&CC	Sri Bipul Das, Addl. Director(DIC)
7	Name of the Raw Materials	Clinker, Fly Ash, Gypsum
8	Source of Raw Materials purchased during claim period	Musiang, Lumshnong, Meghalaya & Bhutan.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Rail & Road
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.2,19,41,002.00
11	Amount paid for purchased of raw materials during claim period	Rs.3,92,73,860.00
12	Name of Finished Products	Cement.
13	Finished Products exported during claim period to	Yingkiong, Oyang, Pasighat, Arunachal Pradesh.
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.27,28,500.00
16	Amount received for sale of Finished Products during claim period	Rs.9,01,88,285.00
17	I.T. return for Assessment Year 2017-18	Rs.4222700.00

#### II. Payment of Taxes, etc

1	VAT paid	Rs.120343.00
2	CST paid	Payment adjusted with VAT
3	C-Form submitted or not	Declaration submitted by the unit against C-Form regarding not required C-FORM as the unit had paid CST @15% during claim period.
4	Service Tax paid	Rs.7,25,928.00
5	Entry Tax Paid	Rs.9,74,838.00
6	Connected Load	858 KW
7	Total units consumed for ASEB & DG set	244003.90 units
8	Electricity duty paid for DG set	Rs.2980.00
9	Central Excise paid	Rs.18,78,160.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	16896.540 MT
12	Capacity utilization	73.62%
13	Conversion Factor RM to FP	99.47%
14	Total quantity of Raw material utilized as per the assessment of CI&C	16989.943 MT
15	Total quantity of Finished products during the period (Production figure)	16896.540 MT

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

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Fly Ash) utilized during the period (with opening balance)	5319.670 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	5319.670 MT
b.	90% TS on 5319.670 MT as per calculation sheet.	Rs.42,49,136.00
1b.	i) Eligible quantity of Raw Material (Clinker) utilized during the period (with opening balance)	11667.550 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)415.740 MT
	Eligible Quantity for T S	11251.810 MT
C.	90% TS on 11251.810 MT as per calculation sheet.	Rs.1,27,02,322.00
Total T.S for R.M.(a+b)		Rs.1,69,51,458.00
B.	Finished products	
1	i) Total quantity of F P (Cement) sold Within NER with opening balance	1819.000 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)76.000 MT
	Eligible quantity for T S	1743.000 MT
	50% T S on 1743.000 MT for F.P.	Rs.16,13,419.00
Total TS on F.P.(1)		Rs.16,13,419.00

Total TS (A+B) as recommended by office of CI&C = Rs.1,85,64,877.00

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.



The SLC noted that as per the Govt. of India circular no.11/1/85-DBA-II,dated 30<sup>th</sup> March'1988 point no.2, the Fly Ash is coming out as finished products of power generating unit, as per the circular that the scheme of transport subsidy is relevant to the movement of raw materials and finished products and power generating units are excluded from the benefits of this scheme. Hence the **FLY ASH** is not eligible for the benefits of transport subsidy.

After threadbare discussion and decision, the SLC had decided deduct the TSS amount of transport subsidy amount of **Rs.42,49,136.00 of Fly Ash** of the unit and accordingly SLC recommended and approved an amount of **Rs.1,85,64,877.00-Rs.42,49,136.00=Rs.1,43,15,741.00** (Rupees One Crore Forty Three lakhs Fifteen Thousand Seven Hundred Forty One) only as eligible transport subsidy.

#### 114. M/s C.G Foods,IGC, Chattabari, Chaygaon,Kamrup(Rural)

The unit is engaged in manufacture of Noodles & Bhujia at District of Kamrup(Rural). There are 2 Nos claim of the unit and details are as follows.

I. General		
1	Period of claim	01.04.2014 to 30.06.2014(19 <sup>th</sup> Claim)
2	Date of submission of TS claim	DICC 17.07.2014
		CI&C 13.10.2016
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	5596.528 MT
5	i)Name of Verification officer of GM,DICC	Sri H K Talukdar,FM Sri H D Das, GM,DI&CC,Kamrup(Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Pankaj Hazarika, Joint Director(Extn)
7	Name of the Raw Materials	Maida, Palm Oil, Palmolin, Chemicals, Salt, Wheat Gluten, Soya & Chilly Sauce e, Black & White Pepper.
8	Source of Raw Materials purchased during claim period	Chennai, Siliguri, Delhi, Kolkatta, West Bengal etc
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.12,99,908.00
11	Amount paid for purchased of raw materials during claim period	Rs.19,70,44,281.94
12	Name of Finished Products	Noodles & Bhujia
13	Finished Products exported during claim period to	Within Assam & Within the NER ie.Nahalagan, Shillong, Aizwal, Ukhrul, Dimapur, Kohima, Senapoti etc. Outside NER ie-Siliguri, Gelephu, Phentsholing,Bhuttan.
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.1,59,65,112.60
16	Amount received for sale of Finished Products during claim period	Rs.32,90,21,568.00
17	I.T. return for Assessment Year 2015-16	Rs.2795320.00

II. Payment of Taxes, etc		
1	VAT paid	Rs.1,58,365.00
2	CST paid	
3	C-Form submitted or not	submitted
4	Service Tax paid	Rs.14,88,171.00
5	Entry Tax Paid	Rs.17,10,865.00
6	Connected Load	400 KW
7	Total units consumed for ASEB & DG set	403400 units
8	Electricity duty paid for DG set	-
9	Central Excise paid	Rs.93,71,962.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	3679.793 MT



12	Capacity utilization	: 63.81%
13	Conversion Factor RM to FP	: 75.97%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 4700.389 MT
15	Total quantity of Finished products during the period (Production figure)	: 3571.021 MT

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

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Maida, Chemicals, Black & White Pepper ) utilized during the period (with opening balance)	: 1965.183 MT (-)153.093 MT
	ii) Deduction (Over loading / Non-submission of RC)	
	Eligible Quantity for T S	: 1812.090 MT
b.	90% TS on 1812.090 MT as per calculation sheet.	: Rs.9,13,457.00
	Total T .S for R.M(a)	: Rs.9,13,457.00
	B. Finished products	
1	i) Total quantity of F P (Noodles & Bhujia) sold Outside NER with opening balance)	: 744.010 MT
	ii) Deduction (Over loading/ Non submission of RC)	: (-)30.840 MT
	Eligible quantity for T S	: 713.170 MT
	90% T S on 713.170 for F.P.	: Rs.4,14,461.00
	ii) Total quantity of F P (Noodles & Bhujia) sold Within NER with opening balance)	: 1495.029 MT
	ii) Deduction (Over loading/ Non submission of RC)	: (-)361.350 MT
	Eligible quantity for T S	: 1133.679 MT
	90% T S on 1133.679 for F.P.	: Rs.3,15,096.00
	Total TS on F.P.(i+ii)	: Rs.7,29,557.00

**Total TS (A) as recommended by office of CI&C = Rs.16,43,014.00**

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

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

Accordingly, **Rs.16,43,014.00** (Rupees Sixteen Lakhs Forty Three Thousand & Fourteen ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 115. M/s C.G Foods, IGC, Chattabari, Chaygaon, Kamrup (Rural)

I. General		
1	Period of claim	: 01.07.2014 to 30.09.2014(20 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	12.12.2014
	CI&C	13.10.2016
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 5596.528 MT
5	i)Name of Verification officer of GM,DICC	: Sri H K Talukdar,FM Sri H D Das, GM,DI&CC,Kamrup(Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Pankaj Hazarika, Joint Director(Extn)
7	Name of the Raw Materials	: Maida, Palm Oil, Palmolin, Chemicals, Salt, Wheat Glueten, Soya & Chilly Sauce e, Black & White Pepper.
8	Source of Raw Materials purchased during claim period	: Chennai, Siliguri, Delhi, Kolkatta, West Bengal etc
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.12,61,933.00



11	Amount paid for purchased of raw materials during claim period	Rs.19,56,58,543.79
12	Name of Finished Products	Noodles & Bhujia
13	Finished Products exported during claim period to	Within Assam & Within the NER ie.Nahalagan, Shillong, Aizwal, Ukhrul, Dimapur, Kohima, Senapoti etc. Outside NER ie-Siliguri, Gelephu, Phentsholing, Bhuttan.
14	Actual mode of transportation for carrying of Finished Products during claim period	By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	Rs.1,36,87,895.00
16	Amount received for sale of Finished Products during claim period	Rs.27,58,55,383.72
17	I.T. return for Assessment Year 2015-16	Rs.2795320.00

II. Payment of Taxes, etc		
1	VAT paid	Rs.3,09,721.00
2	CST paid	
3	C-Form submitted or not	submitted
4	Service Tax paid	Rs.15,90,169.00
5	Entry Tax Paid	Rs.18,36,691.00
6	Connected Load	400 KW
7	Total units consumed for ASEB & DG set	414206 units
8	Electricity duty paid for DG set	-
9	Central Excise paid	Rs.51,47,917.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	3083.293 MT
12	Capacity utilization	55.01%
13	Conversion Factor RM to FP	73.23%
14	Total quantity of Raw material utilized as per the assessment of CI&C	4953.246 MT
15	Total quantity of Finished products during the period (Production figure)	3078.487 MT

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

A Raw Materials		
1a.	i) Eligible quantity of Raw Material (Maida, Chemicals, Black & White Pepper) utilized during the period (with opening balance)	2417.137 MT
	ii) Deduction (Over loading / Non-submission of RC)	(-)223.927 MT
	Eligible Quantity for T S	2193.210 MT
b.	90% TS on 2193.210 MT as per calculation sheet.	Rs.10,28,978.00
Total T.S for R.M(a)		Rs.10,28,978.00
B. Finished products		
1	i) Total quantity of F P (Noodles & Bhujia) sold Outside NER with opening balance)	605.805 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	605.805 MT
	90% T S on 605.805 for F.P.	Rs.3,57,710.00
2	i) Total quantity of F P (Noodles & Bhujia) sold Within NER with opening balance)	1084.714 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	1084.714 MT
	90% T S on 605.805 for F.P.	Rs. 303391.00
Total TS on F.P.(1+2)		Rs. 661101.00

Total TS (A+B) as recommended by office of CI&C = Rs.16,90,079.00

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

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



PWD (Roads) & transport department respectively. Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit. Therefore, the lowest amount is considered to calculate the admissible subsidy to the unit.

Accordingly, Rs.16,90,079.0000 (Rupees Sixteen Lakhs Ninety Thousand Seventy Nine ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**116. M/s Jesmine Agarbati Products, Vill & P.O. \_ Makrijhora,Dhubri.**

The unit is engaged in manufacture of Raw Aggarbati, Agarbati Pre-Mix Masala, Bamboo Sticks at District of Dhubri There are 7 Nos claim of the unit and details are as follows.

I. General		
1	Period of claim	: 01.04.2012 to 30.06.2012(14 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	21.12.2012
	CI&C	25.09.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 855 MT
5	i)Name of Verification officer of GM,DICC	: Sri N K das,FM Sri N K Talukdar,GM,DIC,Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	: Sri M.Sanyal, Addl.Director(NAZ) Sri R.Bora, Deputy Director(CIW)
7	Name of the Raw Materials	: Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	: Gondi, Jalpaiguri, Kolkatta,Bangalore.
9	Actual Made of Transportation for carrying Raw Materials during claim period	: By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.4,70,440.00
11	Amount paid for purchased of raw materials during claim period	: Rs.1307351.00
12	Name of Finished Products	: Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	: Madhya Pradesh
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.374000.00
16	Amount received for sale of Finished Products during claim period	: Rs.8062700.00
17	I.T. return for Assessment Year 2013-14	: Rs.19200.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs.0.00
2	CST paid	: Rs.1542.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.nil
5	Entry Tax Paid	: NA
6	Connected Load	: 17 KW
7	Total units consumed for ASEB	: 6415.8 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 21.36%
13	Conversion Factor RM to FP	: 98%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 182.625 MT
15	Total quantity of Finished products during the period (Production figure)	: 180.90 MT

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

*[Handwritten signatures and initials]*

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



<b>A</b>	<b>Raw Materials</b>	
1a.	i) Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc) utilized during the period (with opening balance)	77.125 MT Nil
	ii) Deduction (Over loading / Non-submission of RC)	
	Eligible Quantity for T S	77.125 MT
b.	90% TS on 77.125 MT as per calculation sheet.	Rs.28,811.00
Total T .S for R.M(a)		Rs.28,811.00
<b>B. Finished products</b>		
1	i) Total quantity of F P(Agarbati Stick) sold Outside NER with opening balance)	180.00 MT
	ii) Deduction(Over loading/ Non submission of RC)	(-)60.00 MT
	Eligible quantity for T S	120.00 MT
	90% T S on 120.00 for F.P.	Rs.44,695.00
Total TS on F.P.(i)		Rs.44,695.00

**Total TS (A) as recommended by office of CI&C = Rs.73,506.00**

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

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

Accordingly, **Rs.73,506.00** (Rupees Seventy Three Thousand Five Hundred & Six ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**117. M/s Jesmine Agarbati Products, Vill & P.O. \_ Makrijhora, Dhubri.**

<b>I. General</b>		
1	Period of claim	01.07.2012 to 30.09.2012(15 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	25.03.2013
	CI&C	20.03.2014
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	855 MT
5	i) Name of Verification officer of GM, DICC	Sri N K das, FM Sri N K Talukdar, GM, DIC, Dhubri
6	ii) Name of Re-Verification Officer of CI&C	Sri M. Sanyal, Addl. Director (NAZ) Sri R. Bora, Deputy Director (CIW)
7	Name of the Raw Materials	Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	Gondi, Jalpaiguri, Kolkatta, Bangalore.
9	Actual Mode of Transportation for carrying Raw Materials during claim period	By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	Rs.2,57,000.00
11	Amount paid for purchased of raw materials during claim period	Rs.6,94,770.00
12	Name of Finished Products	Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	Madhya Pradesh, Ahmedabad, Thane
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.3,28,500.00
16	Amount received for sale of Finished Products during claim	Rs.80,18,666.00



period	
17 I.T. return for Assessment Year 2013-14	Rs.19200.00

## II. Payment of Taxes, etc

1	VAT paid	Rs.136.00
2	CST paid	Rs.1382.00
3	C-Form submitted or not	submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	NA
6	Connected Load	17 KW
7	Total units consumed for ASEB	8434.8 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	NA
10	Excise certificate submitted or not	NA
11	Quantity cleared by Central Excise	NA
12	Capacity utilization	20.98%
13	Conversion Factor RM to FP	95%
14	Total quantity of Raw material utilized as per the assessment of CI&C	191.955 MT
15	Total quantity of Finished products during the period (Production figure)	179.400 MT

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

<b>A Raw Materials</b>		
1a.	i) Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc) utilized during the period (with opening balance)	100.700 MT (-)14.235 MT
	ii) Deduction (Over loading / Non-submission of RC)	
	Eligible Quantity for T S	86.455 MT
b.	90% TS on 86.455 MT as per calculation sheet.	Rs.29,526.00
<b>Total T.S for R.M(a)</b>		<b>Rs.29,526.00</b>
<b>B. Finished products</b>		
1	i) Total quantity of F P (Agarbati Stick) sold Outside NER with opening balance)	229.500 MT
	ii) Deduction (Over loading/ Non submission of RC)	(-)124.000 MT
	Eligible quantity for T S	105.500 MT
	90% T S on 105.500 for F.P.	Rs.54,755.00
<b>Total TS on F.P.(i)</b>		<b>Rs.54,755.00</b>

**Total TS (A) as recommended by office of CI&C = Rs.84,281.00**

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

Accordingly, **Rs.84,281.00** (Rupees Eighty Four Thousand Two Hundred Eighty One ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

## 118. M/s Jesmine Agarbati Products, Vill & P.O. Makrijhora, Dhubri.

1	Period of claim	01.10.2012 to 31.12.2012(16 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	03.07.2013
	CI&C	25.09.2014
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	855 MT



5	i) Name of Verification officer of GM, DICC	: Sri N K Das, FM Sri N K Talukdar, GM, DIC, Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	: Sri M. Sanyal, Addl. Director (NAZ) Sri R. Bora, Deputy Director (CIW)
7	Name of the Raw Materials	: Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	: Nahpur, Gaya, Gondia, Ujjain, Jalpaiguri
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs. 386500.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 1041385.00
12	Name of Finished Products	: Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	: Madhya Pradesh,
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. 199500.00
16	Amount received for sale of Finished Products during claim period	: Rs. 6345292.00
17	I.T. return for Assessment Year 2013-14	: Rs. 30000.00

#### II. Payment of Taxes, etc

1	VAT paid	: Rs. 40,000.00
2	CST paid	: Rs. 16,340.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs. nil
5	Entry Tax Paid	: NA
6	Connected Load	: 17 KW
7	Total units consumed for ASEB	: 10128.6 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 17.58%
13	Conversion Factor RM to FP	: 85.89%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 165.40 MT
15	Total quantity of Finished products during the period (Production figure)	: 150.30 MT

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

<b>A</b>	<b>Raw Materials</b>		
1a.	Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc) utilized during the period (with opening balance)	: 130.04 MT 44.140 MT	
	ii) Deduction (Over loading / Non-submission of RC)		
	Eligible Quantity for T S	: 85.90 MT	
b.	90% T S on 85.90 MT as per calculation sheet.	: Rs. 31,868.00	
	<b>Total T .S for R.M(a)</b>	: <b>Rs. 31,868.00</b>	
<b>B.</b>	<b>Finished products</b>		
1	i) Total quantity of F P (Agarbati Stick) sold Outside NER with opening balance)	: 175.00 MT	
	ii) Deduction (Over loading / Non submission of RC)	: (-) 95.500 MT	
	<b>Eligible quantity for T S</b>	: <b>79.50 MT</b>	
	<b>90% T S on 79.50 MT for F.P.</b>	: <b>Rs. 50,249.00</b>	
	<b>Total TS on F.P.(i)</b>	: <b>Rs. 50,249.00</b>	

Total TS (A) as recommended by office of CI&C = Rs. 82,117.00



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

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

Accordingly, **Rs.82,117.00** (Rupees Eighty Two Thousand One Hundred Seventeen ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**119.M/s Jesmine Agarbati Products, Vill & P.O.\_ Makrijhora,Dhubri.**

1	Period of claim	: 01.01.2013 to 31.03.2013(17 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	08.10.2013
	CI&C	20.09.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 855 MT
5	i)Name of Verification officer of GM,DICC	: Sri N K Das,FM Sri N K Talukdar,GM,DIC,Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	: Sri M.Sanyal, Addl.Director(NAZ) Sri R.Bora, Deputy Director(CIW)
7	Name of the Raw Materials	: Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	: Ujjain, Jalpaiguri
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.56130.00
11	Amount paid for purchased of raw materials during claim period	: Rs.293000.00
12	Name of Finished Products	: Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	: Madhya Pradesh,
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.142000.00
16	Amount received for sale of Finished Products during claim period	: Rs.4054602.00
17	I.T. return for Assessment Year 2013-14	: Rs.30000.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs.0.00
2	CST paid	: Rs.98,162.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.nil
5	Entry Tax Paid	: NA
6	Connected Load	: 17 KW
7	Total units consumed for ASEB	: 10128.6 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 29.17%
13	Conversion Factor RM to FP	: 80.85%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 108.3 MT



15	Total quantity of Finished products during the period (Production figure)	: 249.4 MT
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### III. Calculation of T S by CI&C Office

<b>A</b>	<b>Raw Materials</b>	
1a.	Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc utilized during the period (with opening balance)	: 64.30 MT
	ii) Deduction (Over loading / Non-submission of RC)	: Nil
	Eligible Quantity for T S	: 64.30 MT
b.	90% TS on 64.30 MT as per calculation sheet.	: Rs.24,192.00
	<b>Total T .S for R.M(a)</b>	: <b>Rs.24,192.00</b>
	<b>B. Finished products</b>	
1	i) Total quantity of F P (Agarbati Stick) sold Outside NER with opening balance)	: 244.00 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	<b>Eligible quantity for T S</b>	: <b>244.00 MT</b>
	<b>90% T S on 244.00MT for F.P.</b>	: <b>Rs.36,345.00</b>
	<b>Total TS on F.P.(i)</b>	: <b>Rs.36,345.00</b>

**Total TS (A) as recommended by office of CI&C = Rs.60,537.00**

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

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

Accordingly, **Rs.60,537.00** (Rupees Sixty Thousand Five Hundred Thirty Seven ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 120. M/s Jesmine Agarbati Products, Vill & P.O.- Makrijhora, Dhubri.

1	Period of claim	: 01.04.2013 to 30.06.2013(18 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 12.12.2013
	CI&C	: 12.05.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 855 MT
5	i) Name of Verification officer of GM, DICC	: Sri N K Das, FM Sri N K Talukdar, GM, DIC, Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	: Sri M. Sanyal, Addl. Director (NAZ) Sri R. Bora, Deputy Director (CIW)
7	Name of the Raw Materials	: Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	: Gondi, Jalpaiguri
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.175527.00
11	Amount paid for purchased of raw materials during claim period	: Rs.449000.00
12	Name of Finished Products	: Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	: Madhya Pradesh, Gujrat, Gaya, Jalpaiguri
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.204500.00



16	Amount received for sale of Finished Products during claim period	Rs.5760144.00
17	I.T. return for Assessment Year 2013-14	Rs.30000.00

## II. Payment of Taxes, etc

1	VAT paid	Rs.0.00
2	CST paid	Rs.1,28,544.00
3	C-Form submitted or not	submitted
4	Service Tax paid	Rs.nil
5	Entry Tax Paid	NA
6	Connected Load	17 KW
7	Total units consumed for ASEB	10240.8 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	NA
10	Excise certificate submitted or not	NA
11	Quantity cleared by Central Excise	NA
12	Capacity utilization	14.26%
13	Conversion Factor RM to FP	92.42%
14	Total quantity of Raw material utilized as per the assessment of CI&C	132.00 MT
15	Total quantity of Finished products during the period (Production figure)	121.90 MT

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

<b>A Raw Materials</b>		
1a.	Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc utilized during the period (with opening balance)	65.00 MT
	(ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	65.00 MT
b.	90% TS on 65.00 MT as per calculation sheet.	Rs.24,282.00
<b>Total T.S for R.M(a)</b>		<b>Rs.24,282.00</b>
<b>B. Finished products</b>		
1	(i) Total quantity of F P (Agarbati Stick) sold Outside NER with opening balance)	67.00 MT
	(ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible quantity for T S	67.00 MT
	90% T S on 67.00 MT for F.P.	Rs.50,837.00
<b>Total TS on F.P.(i)</b>		<b>Rs.50,837.00</b>

**Total TS (A) as recommended by office of CI&C = Rs.75,119.00**

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

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

Accordingly, **Rs.75,119.00** (Rupees Seventy Five Thousand One Hundred Nineteen ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 121. M/s Jesmine Agarbati Products, Vill & P.O. Makrijhora, Dhubri.

1	Period of claim	01.07.2013 to 30.09.2013 (19 <sup>th</sup> Claim)
2	Date of submission of TS claim	
	DICC	08.01.2014
	CI&C	25.09.2014



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3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 855 MT
5	i) Name of Verification officer of GM, DICC	: Sri N K Das, FM Sri N K Talukdar, GM, DIC, Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	: Sri M. Sanyal, Addl. Director (NAZ) Sri R. Bora, Deputy Director (CIW)
7	Name of the Raw Materials	: Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	: Velore, Bangalore
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Rs.167500.00
11	Amount paid for purchased of raw materials during claim period	: Rs.694770.00
12	Name of Finished Products	: Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	: Madhya Pradesh,
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.251000.00
16	Amount received for sale of Finished Products during claim period	: Rs.8018666.00
17	I.T. return for Assessment Year 2013-14	: Rs.30000.00

#### II. Payment of Taxes, etc

1	VAT paid	: Rs.7000.00
2	CST paid	: Rs.2,20,352.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.nil
5	Entry Tax Paid	: NA
6	Connected Load	: 17 KW
7	Total units consumed for ASEB	: 12464.4 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 19.20%
13	Conversion Factor RM to FP	: 82.91%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 199.00 MT
15	Total quantity of Finished products during the period (Production figure)	: 164.40 MT

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

<b>A</b>	<b>Raw Materials</b>		
1a.	Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc) utilized during the period (with opening balance)	: 120.00 MT	
	ii) Deduction (Over loading / Non submission of RC)	: Nil	
	Eligible Quantity for T S	: 120.00 MT	
b.	90% TS on 120.00 MT as per calculation sheet.	: Rs.40,984.00	
	<b>Total T .S for R.M(a)</b>	: Rs.40,984.00	
<b>B.</b>	<b>Finished products</b>		
1	i) Total quantity of F P (Agarbati Stick) sold Outside NER with opening balance)	: 79.00 MT	
	ii) Deduction (Over loading/ Non submission of RC)	: (-)14.00 MT	
	<b>Eligible quantity for T S</b>	: 65.00 MT	
	90% T S on 65.00 MT for F.P.	: Rs.50,193.00	
	<b>Total TS on F.P.(i)</b>	: Rs.50,193.00	



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Total TS (A) as recommended by office of CI&C = Rs.91,177.00

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

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

Accordingly, Rs.91,177.00 (Rupees Ninety One Thousand One Hundred Seventy Seven ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**122 M/s Jesmine Agarbati Products, Vill & P.O.-Makrihora,Dhubri.**

1	Period of claim	:	01.10.2013 to 31.12.2013(20 <sup>th</sup> Claim)
2	Date of submission of TS claim	:	
	DICC	:	22.04.2014
	CI&C	:	12.05.2014
3	Status of the unit	:	Functioning
4	Installed/assessed capacity quarterly	:	855 MT
5	i)Name of Verification officer of GM,DICC	:	Sri N K Das,FM Sri N K Talukdar,GM,DIC,Dhubri
6	ii) Name of Re-Verification Officer of CI&CC	:	Sri M.Sanyal, Addl.Director(NAZ) Sri R.Bora, Deputy Director(CIW)
7	Name of the Raw Materials	:	Charcoal Powder, Jnit Powder, Bamboo etc
8	Source of Raw Materials purchased during claim period	:	Gondi, Ujjain, Jalpaiguri
9	Actual Mode of Transportation for carrying Raw Materials during claim period	:	By Rail
10	Actual transportation cost paid by the unit for raw materials during claim period.	:	Rs.501800.00
11	Amount paid for purchased of raw materials during claim period	:	Rs.896450.00
12	Name of Finished Products	:	Agarbatti & Bamboo Sticks
13	Finished Products exported during claim period to	:	Madhya Pradesh, Vellore, 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.250000.00
16	Amount received for sale of Finished Products during claim period	:	Rs.6318300.00
17	I.T. return for Assessment Year 2013-14	:	Rs.30000.00

**II. Payment of Taxes, etc**

1	VAT paid	:	Rs.26,000.00
2	CST paid	:	Rs.1,14,000.00
3	C-Form submitted or not	:	submitted
4	Service Tax paid	:	Rs.nil
5	Entry Tax Paid	:	NA
6	Connected Load	:	17 KW
7	Total units consumed for ASEB	:	15024.2 units
8	Electricity duty paid for DG set	:	Not used
9	Central Excise paid	:	NA
10	Excise certificate submitted or not	:	NA
11	Quantity cleared by Central Excise	:	NA



12	Capacity utilization	: 12.63%
13	Conversion Factor RM to FP	: 94.50%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 114.00 MT
15	Total quantity of Finished products during the period (Production figure)	: 107.90 MT

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

<b>A</b>	<b>Raw Materials</b>	
1a.	Eligible quantity of Raw Material (Charcoal Powder, Jnit Powder, Bamboo etc utilized during the period (with opening balance)	: 52.00 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 52.00 MT
b.	90% TS on 52.00 MT as per calculation sheet.	: Rs.19,709.00
	<b>Total T .S for R.M(a)</b>	: <b>Rs.19,709.00</b>
<b>B.</b>	<b>Finished products</b>	
1	i) Total quantity of F P(Agarbati Stick) sold Outside NER with opening balance)	: 62.00 MT
	ii) Deduction(Over loading/ Non submission of RC)	: Nil
	<b>Eligible quantity for T S</b>	: <b>62.00 MT</b>
	<b>90% T S on 62.00 MT for F.P.</b>	: <b>Rs.46,306.00</b>
	<b>Total TS on F.P.(i)</b>	: <b>Rs.46,306.00</b>

**Total TS (A) as recommended by office of CI&C = Rs.66,015.00**

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

Accordingly, **Rs.66,015.00** (Rupees Sixty Six Thousand Fifteen ) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

### 123.M/s Green Valley Ricetech (P) Ltd.,Abhyopur,North Guwahati.

The Unit is engaged in manufacture of Rice,Rice Bran at North Guwahati in the district of Kamrup(Rural). There are 10 nos claims of the unit and the details as below:-

1	Period of claim	: 01.10.2009 to 31.12.2009(7 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 22.03.2010
	CI&C	: 29.04.2010
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 7776 MT
5	i) Name of Verification officer of GM,DICC	: Sri Ajay Kakoti, FM Sri A.K Barua,GM,DI&CC,Kamrup.
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl.DI(H&BV) Sri K L Baishya,DD(A/C)
7	Name of the Raw Materials	: Paddy
8	Source of Raw Materials purchased during claim period	: Gulabbagh, Bihar.
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.2912255.00
11	Amount paid for purchased of raw materials during claim period	: Rs.46769403.00
12	Name of Finished Products	: Rice, Rice Bran



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13	Finished Products exported during claim period to	: West Bengal, Dimapur, Imphal
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.1009299.00
16	Amount received for sale of Finished Products during claim period	: 98271732.00
17	I.T. return for Assessment Year 2010-11	: Rs.514763.00

#### II. Payment of Taxes, etc

1	VAT paid	: Rs.1190.00(Exempted)
2	CST paid	: Rs.0.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.1,57,996.00
5	Entry Tax Paid	: NA
6	Connected Load	: 510 KW
7	Total units consumed for ASEB	: 234030 units
8	Electricity duty paid for DG set	: 2523.00
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 74.58%
13	Conversion Factor RM to FP	: 91.36%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 5421.815 MT
15	Total quantity of Finished products during the period (Production figure)	: 4953.540 MT

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

<b>A</b>	<b>Raw Materials</b>	
1a.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 5222.120 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 5222.120 MT
b.	90% TS on 5222.120 MT as per calculation sheet.	: Rs.20,93,590.00
Total T .S for R.M(a)		: Rs.20,93,590.00
<b>B.</b>	<b>Finished products</b>	
1	i) Total quantity of F P(Rice, Rice BRan) 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.0.00
Total TS on F.P.(i)		: Rs.0.00

Total TS (A) as recommended by office of CI&C = Rs.20,93,590.00

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

Accordingly, Rs.20,93,590.00 (Rupees Twenty Lakhs Ninety Three Thousand Five Hundred Ninety) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.



## 124.M/s Green Valley Ricetech (P) Ltd.,Abhyopur,North Guwahati.

1	Period of claim	: 01.01.2010 to 31.03.2010(8 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	28.03.2011
	CI&C	28.11.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 7776 MT
5	i)Name of Verification officer of GM,DICC	: Sri Ajay Kakoti, FM Sri A.K Barua,GM,DI&CC,Kamrup.
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl.DI(H&BV) Sri K L Baishya,DD(A/C)
7	Name of the Raw Materials	: Paddy
8	Source of Raw Materials purchased during claim period	: Gulabbagh, Bihar.
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.2558337.00
11	Amount paid for purchased of raw materials during claim period	: Rs.60926214.00
12	Name of Finished Products	: Rice, Rice Bran
13	Finished Products exported during claim period to	: West Bengal,Dimapur, Imphal
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.507462.00
16	Amount received for sale of Finished Products during claim period	: Rs.70060796.00
17	I.T. return for Assessment Year 2010-11	: Rs.514763.00

## II. Payment of Taxes, etc

1	VAT paid	: Rs.1438.00(Exempted)
2	CST paid	: Rs.0.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.1,57,996.00
5	Entry Tax Paid	: NA
6	Connected Load	: 510 KW
7	Total units consumed for ASEB	: 243918 units
8	Electricity duty paid for DG set	: Rs.746.00
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 63.91%
13	Conversion Factor RM to FP	: 69.60%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 7140.381 MT
15	Total quantity of Finished products during the period (Production figure)	: 4969.88 MT

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

A	Raw Materials	
1a.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 4990.680 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)25.355 MT
	Eligible Quantity for T S	: 4965.325 MT
b.	90% TS on 4955.325 MT as per calculation sheet.	: Rs.2027028.00
	Total T .S for R.M(a)	: Rs. 2027028.00



B. Finished products		
1	i) Total quantity of F P(Rice, Rice BRan) sold Outside NER with opening balance)	78.500 MT
	ii) Deduction(Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	78.500 MT
	90% T S for F.P.	Rs. 32005.00
2	i) Total quantity of F P(Rice, Rice BRan) sold Within NER with opening balance)	546.715 MT
	ii) Deduction(Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	546.715 MT
	90% T S for F.P.	Rs. 76745.00
Total TS on F.P.(i)		Rs. 32005.00

Total TS (A) as recommended by office of CI&C = Rs.21,35,778.00

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

Accordingly, Rs.21,35,778.00 (Rupees Twenty One Lakhs Thirty Five Thousand Seven Hundred Seventy Eight) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**125.M/s Green Valley Ricetech (P) Ltd.,Abhyopur,North Guwahati.**

1	Period of claim	: 01.04.2010 to 30.06.2010(9 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	10.02.2011
	CI&C	23.07.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 7776 MT
5	i) Name of Verification officer of GM,DICC	: Sri A K Nath, FM Sri N K Talukdar, GM,DIC,Kamrup
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl.DI(H&BV) Sri K L Baishya,DD(A/C)
7	Name of the Raw Materials	: Paddy,Rice, Brown Rice
8	Source of Raw Materials purchased during claim period	: Gulababagh, Bihar.
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.2370065.00
11	Amount paid for purchased of raw materials during claim period	: Rs.26489478.00
12	Name of Finished Products	: Rice, Rice Bran
13	Finished Products exported during claim period to	: West Bengal,Dimapur, Imphal,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.	: Rs.290264.00
16	Amount received for sale of Finished Products during claim period	: Rs.83852755.00
17	I.T. return for Assessment Year 2011-12	: Rs.577618.00

**II. Payment of Taxes, etc**

1	VAT paid	: Rs.1240.00(Exempted)
2	CST paid	: Rs.0.00
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.3091.00
5	Entry Tax Paid	: Rs.20,935.00



6	Connected Load	: 510 KW
7	Total units consumed for ASEB	: 304640 units
8	Electricity duty paid for DG set	: Rs.2864.00
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 60.31%
13	Conversion Factor RM to FP	: 59.68%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 6711.940 MT
15	Total quantity of Finished products during the period (Production figure)	: 4417.070 MT

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

<b>A. Raw Materials</b>		
1a.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 6711.940 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)4272.847 MT
	Eligible Quantity for T S	: 2439.093 MT
b.	90% TS on 2439.093 MT as per calculation sheet.	: Rs.9,96,791.00
<b>Total T.S for R.M(a)</b>		: Rs.9,96,791.00
<b>B. Finished products</b>		
1	i) Total quantity of F P(Rice, Rice BRan) sold Outside NER with opening balance)	: 62.375 MT
	ii) Deduction(Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 62.375 MT
	90% T S for F.P.	: Rs. 25461.00
2	i) Total quantity of F P(Rice, Rice BRan) sold Within NER with opening balance)	: 458.060 MT
	ii) Deduction(Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 458.060 MT
	50% T S for F.P.	: Rs. 70533.00
	<b>Total eligible amount on FP (1+2)</b>	: Rs. 95994.00

**Total TS (A) as recommended by office of CI&C = Rs. 1092785.00**

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

Accordingly, **Rs. 1092785.00** (Rupees Ten Lakhs Ninety Two Thousand Seven Hundred Eighty Five) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

#### 126.M/s Green Valley Ricetech (P) Ltd.,Abhyopur,North Guwahati.

1	Period of claim	: 01.07.2010 to 30.09.2010(10 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 10.02.2011
	CI&C	: 23.07.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 7776 MT
5	i) Name of Verification officer of GM,DICC	: Sri A K Nath, FM Sri N K Talukdar, GM,DIC,Kamrup
6	ii) Name of Re-Verification Officer of CI&CC	: Sri H K Sarma, Addl.DI(H&BV) Sri K L Baishya, DD(A/C)
7	Name of the Raw Materials	: Paddy,Rice, Brown Rice



8	Source of Raw Materials purchased during claim period	: Gulabgh, Bihar.
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.222570.00
11	Amount paid for purchased of raw materials during claim period	: Rs.220916.00
12	Name of Finished Products	: Rice, Rice Bran
13	Finished Products exported during claim period to	: West Bengal,Dimapur, Imphal,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.	: Rs.308048.00
16	Amount received for sale of Finished Products during claim period	: Rs.68163860.00
17	I.T. return for Assessment Year 2011-12	: Rs.577618.00

#### II. Payment of Taxes, etc

1	VAT paid	: Rs.710.00(Exempted)
2	CST paid	: Rs.271.00(exempted)
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.1847.00
5	Entry Tax Paid	: Rs.28884.00
6	Connected Load	: 510 KW
7	Total units consumed for ASEB	: 265450 units
8	Electricity duty paid for DG set	: Rs.2068.00
9	Central Excise paid	: NA
10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 54.83%
13	Conversion Factor RM to FP	: 59.79%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 6010.762 MT
15	Total quantity of Finished products during the period (Production figure)	: 4021.300 MT

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

<b>A Raw Materials</b>		
1a.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 6010.762 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)5848.782 MT
	Eligible Quantity for T S	: 161.980 MT
b.	90% TS on 161.980 MT as per calculation sheet.	: Rs.66,196.00
1b.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 50.365 MT
	ii) Deduction (Over loading / Non submission of RC)	: nil
	Eligible Quantity for T S	: 50.365 MT
b.	90% TS on 50.365 MT as per calculation sheet.	: Rs.16,755.00
<b>Total T.S for R.M(a+b)</b>		: Rs.82,951.00
<b>B. Finished products</b>		
1	i)Total quantity of F P(Rice, Rice Bran) sold Outside NER with opening balance)	: 158.000 MT
	ii)Deduction(Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 158.000 MT
	90% T S on 158.000 MT for F.P.	: Rs.64,570.00
	i)Total quantity of F P(Rice, Rice Bran) sold Within the NER with opening balance)	: 378.050 MT
	ii)Deduction(Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 378.050 MT
	50% T S on 378.050 MT for F.P.	: Rs.60,758.00
<b>Total TS on F.P.(i+ii)</b>		: Rs.1,25,328.00

*Handwritten signature and date: 28/1/2020*

*Handwritten signatures and initials: ch, cur, R, and others*



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

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

Accordingly, **Rs.2,08,279.00** (Rupees Two Lakhs Eight Thousand Two Hundred Seventy Nine) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

127. M/s Green Valley Ricetech (P) Ltd., Abhyopur, North Guwahati.

1	Period of claim	: 01.10.2010 to 31.12.2010(11 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	10.02.2011
	CI&C	19.07.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 7776 MT
5	i) Name of Verification officer of GM, DICC	: Sri A K Nath, FM Sri N K Talukdar, GM, DIC, Kamrup
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Tarun Kataki, DD(P) Sri Jatin Pegu, Jt. DI(TS)
7	Name of the Raw Materials	: Paddy, Rice, Brown Rice
8	Source of Raw Materials purchased during claim period	: Gulabghat, Bihar, Dimapur, Nagaland
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.904415.00
11	Amount paid for purchased of raw materials during claim period	: Rs.11373957.00
12	Name of Finished Products	: Rice, Rice Bran
13	Finished Products exported during claim period to	: West Bengal, Dimapur, Imphal, 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.	: Rs.115465.00
16	Amount received for sale of Finished Products during claim period	: Rs.3209691.00
17	I.T. return for Assessment Year 2011-12	: Rs.577618.00

II. Payment of Taxes, etc

1	VAT paid	: Rs.6961.00(Exempted)
2	CST paid	: Rs.51.00(exempted)
3	C-Form submitted or not	: submitted
4	Service Tax paid	: Rs.1140.00
5	Entry Tax Paid	: Rs.nil
6	Connected Load	: 510 KW
7	Total units consumed for ASEB	: 194989units
8	Electricity duty paid for DG set	: Rs.2000.00
9	Central Excise paid	: NA



10	Excise certificate submitted or not	: NA
11	Quantity cleared by Central Excise	: NA
12	Capacity utilization	: 44.74%
13	Conversion Factor RM to FP	: 66.02%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 5269.427 MT
15	Total quantity of Finished products during the period (Production figure)	: 3478.665 MT

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

<b>A</b>	<b>Raw Materials</b>	
1a.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 489.260 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 489.260 MT
b.	90% TS on 489.260 MT as per calculation sheet.	: Rs.1,99,948.00
1b.	Eligible quantity of Raw Material (Paddy) utilized during the period (with opening balance)	: 681.762 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)35.772 MT
	Eligible Quantity for T S	: 645.990 MT
b.	90% TS on 645.990 MT as per calculation sheet.	: Rs.2,14,909.00
<b>Total T .S for R.M(a+b)</b>		: <b>Rs. 4,14,857.00</b>
<b>B.</b>	<b>Finished products</b>	
1	i)Total quantity of F P(Rice, Rice Bran) sold Outside NER with opening balance)	: 22.200 MT
	ii)Deduction(Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 22.2000 MT
	90% T S on 22.200 MT for F.P.	: Rs.9,073.00
	i)Total quantity of F P(Rice, Rice Bran) sold Within the NER with opening balance)	: 150.375 MT
	ii)Deduction(Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 150.375 MT
	50% T S on 378.050 MT for F.P.	: Rs.18,101.00
<b>Total TS on F.P.(i+ii)</b>		: <b>Rs. 27,174.00</b>

**Total TS (A+B) as recommended by office of CI&C = Rs.4,42,031.00**

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

Accordingly, **Rs.4,42,031.00** (Rupees Four Lakhs Forty two Thousand Thirty One) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

**128.M/s Green Valley Ricetech (P) Ltd.,Abhyopur,North Guwahati.**

1	Period of claim	: 01.01.2011 to 31.03.2011(12 <sup>th</sup> Claim)
2	Date of submission of TS claim	:
	DICC	: 27.03.2012
	CI&C	: 13.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 7776 MT
5	i)Name of Verification officer of GM,DICC	: Sri A K Bharali, i/c GM,Kamrup(rural) Sri S P Bhuyan, FM,DIC,Kamrup(Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri V K Das, Addl.Director(FP) Sri D.Kachari,DD.
7	Name of the Raw Materials	: Paddy,Rice, Brown Rice