

6	Connected Load	416 KW
7	Total units consumed for ASEB & DG set	32958.00 Units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 201709.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	994.579 MT
12	Capacity utilization	ERW Pipe: 73.58%
13	Conversion Factor RM to FP	94.99%
14	Total quantity of Raw material utilized as per the assessment of CI&C	1321.620 MT
15	Total quantity of Finished products during the period (Production figure)	1255.500 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Quantity of Raw Material (HR Coils, HR Slep, CR Coils) utilized during the period (with opening balance)	1321.620 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	1321.620 MT
b.	90% TS on 1321.620 MT as per calculation sheet.	Rs. 965673.00
	Eligible T .S for R.M	Rs. 965673.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 965673.00

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. 965673.00 (Rupees nine lakh sixty five thousand six hundred seventy three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

170. M/s Shivam Pipe Industries, Vill. 2 No Dagaon, Kamalpur, Kamrup (Rural)

I.	General	
1	Period of claim	01.01.2017 to 31.03.2017 (20th Claim)
2	Date of submission of TS claim	
	DICC	12.10.2017
	CI&C	06.12.2017
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	ERW Pipe- 1706.25 MT
5	i) Name of Verification officer of GM, DICC	A.K. Bharali, FM & Sri A. K. Nath, GM, DI&CC, Kamrup(R)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Biswajeet Das, Addl. Director (UAZ)
7	Name of the Raw Materials	HR Coils, ERW Pipe
8	Source of Raw Materials purchased during claim period	Bokaro
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. 1021561.90
11	Amount paid for purchased of raw materials during claim period	Rs. 23203301.00
12	Name of Finished Products	ERW Pipe
13	Finished Products exported during claim period to	Not claimed for Finished Products
14	Actual mode of transportation for carrying of Finished Products during claim period	NA
15	Actual Transportation cost paid by the unit for Finished Products	NA

16	Amount received for sale of Finished Products during claim period	Rs. 36875521.38
17	I.T. return for Assessment Year 2017-18	Rs. 80362.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 12399.00
2	CST paid	
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 10108.00
5	Entry Tax Paid	Nil
6	Connected Load	416 KW
7	Total units consumed for ASEB & DG set	47754.00 Units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 197450.00
10	Excise certificate submitted or not	Submitted
11	Quantity cleared by Central Excise	1310.591 MT
12	Capacity utilization	ERW Pipe: 40.72%
13	Conversion Factor RM to FP	95.20%
14	Total quantity of Raw material utilized as per the assessment of CI&C	729.850 MT
15	Total quantity of Finished products during the period (Production figure)	694.795 MT

III. Calculation of T S by CI&C Office		
A Raw Materials		
1a.	i) Quantity of Raw Material (HR Coils, HR Slep, CR Coils) utilized during the period (with opening balance)	729.850 MT
	ii) Deduction (Over loading / Non submission of RC)	Nil
	Eligible Quantity for T S	729.850 MT
b.	90% TS on 729.850 MT as per calculation sheet.	Rs. 537355.00
	Eligible T.S for R.M	Rs. 537355.00
B. Finished products		
1	i) Total quantity of F P sold Outside NER with opening balance	Nil
	ii) Deduction (Over loading / Non submission of RC)	
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 537355.00

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. 537355.00 (Rupees five lakh thirty seven thousand three hundred fifty five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

171. M/s Sethi Flour Mills, Kandigram, P.O.-Malua, Dist-Karimganj.

The unit is engaged in manufacture of Atta, Maida, Suji, Bran at the District of Karimganj and the unit had gone into commercial production w.e.f.08.05.2008. There is a 1(one) no claim of the units and details of the unit as below:-

I. General		
1	Period of claim	: 01.10.2012 to 31.12.2012(18 th Claim)
2	Date of submission of TS claim	:
	DICC	10.07.2013
	CI&C	23.09.2013
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 5008.5 MT
5	i) Name of Verification officer of GM, DICC	: Sri Upen Deka, GM, DIC, Karimganj
6	ii) Name of Re-Verification Officer of CI&C	: Sri H K Sarma, Addl. Director(H&BV) Sri B B Bhuyan, DD(E)
7	Name of the Raw Materials	: Wheat
8	Source of Raw Materials purchased during claim period	: Delhi
9	Actual Mode of Transportation for carrying Raw Materials during claim period	: Nil
10	Actual transportation cost paid by the unit for raw materials during claim period.	: Nil
11	Amount paid for purchased of raw materials during claim period	: Nil
12	Name of Finished Products	: Atta, maida, Suji
13	Finished Products exported during claim period to	: Within Assam & Within the NER i.e Agartala, Dharamnagar, Ambasa.
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.11,85,165.00
16	Amount received for sale of Finished Products during claim period	: Rs.18085020.00
17	I.T. return for Assessment Year 2013-14	: Rs.750922.00

II. Payment of Taxes, etc		
1	VAT paid	: Exempted
2	CST paid	: Exempted
3	C-Form submitted or not	: N/A
4	Service Tax paid	: Exempted
5	Entry Tax Paid	: Not applicable
6	Connected Load	: 346 KW
7	Total units consumed for ASEB	: 215290 Units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: N.A
10	Excise certificate submitted or not	: N.A
11	Quantity cleared by Central Excise	: Non excisable items
12	Capacity utilization	: 78.72%
13	Conversion Factor RM to FP	: 98.71%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 1040.000 MT.
15	Total quantity of Finished products during the period (Production figure)	: 1087.595 MT.

III. Calculation of T S by CI&C Office

A	Raw Materials	
1	i) Eligible quantity of Raw Material (Wheat) utilized during the period (With Opening Balance)	: 1040.000 MT
	ii) Deduction (Over loading / Non submission of RC)	: Nil
	Eligible Quantity for T S	: 1040.000 MT
	90% TS on 1040.000 MT. as per calculation sheet.	: Rs.8,95,019.00
	Eligible T .S for R.M	: Rs. 8,95,019.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 825.450 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 825.450 MT
	50% T S on 825.450 MT for F.P.	: Rs.1,18,846.00
	Eligible T .S on F.P.(1)	: Rs. 1,18,846.00

Total TS (A+B) as recommended by office of CI&C = Rs. 10,13,865.00

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.10,13,865.00 (Rupees Ten lakhs Thirteen Thosuand Eight Hundred Sixty Five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

172. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

The unit is engaged in manufacturing of IMFL in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 13.07.2011. There are 19 Nos. of TSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	: 13.07.2011 to 30.09.2011 (1 st Claim)
2	Date of submission of TS claim	:
	DICC	03.09.2012
	CI&C	27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Punjab, 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. 6885679.51
11	Amount paid for purchased of raw materials during claim period	: Rs.34827766.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 29017913.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 19267.00
2	CST paid	Rs. 65889.00
3	C-Form submitted or not	N/A (Local Sale)
4	Service Tax paid	Rs. 69766.00
5	Entry Tax Paid	NIL
6	Connected Load	229 KW
7	Total units consumed for ASEB & DG set	18764 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Nil
10	Excise certificate submitted or not	Nil
11	Quantity cleared by Central Excise	630.76 MT
12	Capacity utilization	31.66%
13	Conversion Factor RM to FP	94.21%
14	Total quantity of Raw material utilized as per the assessment of CI&C	967.62 MT
15	Total quantity of Finished products during the period (Production figure)	912.34 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	886.50 MT
	ii) Deduction (Over loading / Non submission of RC)	(-) 656.28 MT
	Eligible Quantity for T S	230.22 MT
b.	90% TS on 230.22 MT as per calculation sheet.	Rs. 102402.00
	Eligible T .S for R.M	Rs. 102402.00
B.	Finished products	
1	i) Total quantity of F P sold Outside NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	Nil
	90% T S for F.P.	Nil
	Total TS on F.P.(1)	Nil

Total TS (A) as recommended by office of CI&C = Rs. 102402.00

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. 102402.00** (Rupees one lakh two thousand four hundred two) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

173. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2011 to 31.12.2011 (2 nd Claim)
2	Date of submission of TS claim	
	DICC	03.09.2012
	CI&C	27.12.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2881.89 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&C	Sri K.L. Baishya, Jt. Director (SP)

7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Punjab, Uttar Pradesh & Sikkim
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. 8365298.72
11	Amount paid for purchased of raw materials during claim period	: Rs. 128181886.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Locally
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road
15	Actual Transportation cost paid by the unit for Finished Products exported.	: NIL
16	Amount received for sale of Finished Products during claim period	: Rs. 118827297.00
17	I.T. return for Assessment Year 2012-13	: Rs. 825000.00

II. Payment of Taxes, etc

1	VAT paid	: Rs. 39117.00
2	CST paid	: Rs. 116232.00
3	C-Form submitted or not	: N/A (Local Sale)
4	Service Tax paid	: Rs. 855709.00
5	Entry Tax Paid	: NIL
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 44331 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 2651.38 MT
12	Capacity utilization	: 85.20%
13	Conversion Factor RM to FP	: 98%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2505.59 MT
15	Total quantity of Finished products during the period (Production figure)	: 2455.49 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 1653.11.00 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 1017.71 MT
	Eligible Quantity for T S	: 635.40 MT
b.	90% TS on 635.40 MT as per calculation sheet.	: Rs. 328998.00
	Eligible T.S for R.M	: Rs. 328998.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	90% T S for F.P.	: Nil
	Total TS on F.P.(1)	: Nil

Total TS (A) as recommended by office of CI&C = Rs. 328998.00

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. 328998.00 (Rupees three lakh twenty eight thousand nine hundred ninety eight) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

174. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.01.2012 to 31.03.2012 (3 rd Claim)
2	Date of submission of TS claim	:
	DICC	28.06.2013
	CI&C	27.05.2016
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Punjab, Uttar Pradesh & Sikkim
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. 8313242.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 140366187.42
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: 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. 548700.00
16	Amount received for sale of Finished Products during claim period	: Rs. 118353639.00
17	I.T. return for Assessment Year 2012-13	: Rs. 825000.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 173813.00
2	CST paid	: Rs. 322753.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 918125.00
5	Entry Tax Paid	: Rs. 2674405.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 44061 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 2375.52 MT
12	Capacity utilization	: 51.57%
13	Conversion Factor RM to FP	: 98.62%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3159.70 MT
15	Total quantity of Finished products during the period (Production figure)	: 2972.58 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 2406.15 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 1563.34 MT
	Eligible Quantity for T S	: 842.81 MT
b.	90% TS on 635.40 MT as per calculation sheet.	: Rs. 434630.00
	Eligible T .S for R.M	: Rs. 434630.00
B.	Finished products	

1	i) Total quantity of F P sold Within NER with opening balance)	: 203.13 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 203.13 MT
	50% T S for F.P.	: Rs. 89668.00
	Total TS on F.P.(1)	: Rs. 89668.00

Total TS (A) as recommended by office of CI&C = Rs. 524298.00

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. 524298.00 (Rupees five lakh twenty four thousand two hundred ninety eight)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

175. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.04.2012 to 30.06.2012 (4 th Claim)
2	Date of submission of TS claim	:
	DICC	: 03.09.2012
	CI&C	: 27.05.2016
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, 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. 4300474.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 44118746.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura
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. 842300.00
16	Amount received for sale of Finished Products during claim period	: Rs. 79050642.00
17	I.T. return for Assessment Year 2013-14	: Nil

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 146358.00
2	CST paid	: Rs. 132349.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 855709.00
5	Entry Tax Paid	: Rs. 1330277.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 21306 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil

22/1/2020

11	Quantity cleared by Central Excise	: 1367.70 MT
12	Capacity utilization	: 40.99%
13	Conversion Factor RM to FP	: 98.76%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 1196.11 MT
15	Total quantity of Finished products during the period (Production figure)	: 1181.38 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 896.22 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 558.27 MT
	Eligible Quantity for T S	: 337.95 MT
b.	90% TS on 337.95 MT as per calculation sheet.	: Rs. 174523.99
	Eligible T.S for R.M	: Rs. 174523.99
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 267.46 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 267.46 MT
	50% T S for F.P.	: Rs. 111459.01
	Total TS on F.P.(1)	: Rs. 111459.01

Total TS (A) as recommended by office of CI&C = Rs. 285983.00

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. 285983.00 (Rupees two lakh eighty five thousand nine hundred eighty three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

176. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I.	General	
1	Period of claim	: 01.07.2012 to 30.09.2012 (5 th Claim)
2	Date of submission of TS claim	:
	DICC	: 28.06.2013
	CI&C	: 26.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 9062992.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 35737229.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura
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	: Rs. 2529850.00

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16	Amount received for sale of Finished Products during claim period	: Rs. 92471737.00
17	I.T. return for Assessment Year 2013-14	: Nil

II. Payment of Taxes, etc

1	VAT paid	: Rs. 54419.00
2	CST paid	: Rs. 590553.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Nil
5	Entry Tax Paid	: Nil
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 25281 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 1636.15 MT
12	Capacity utilization	: 60.09%
13	Conversion Factor RM to FP	: 91.08%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2162.97 MT
15	Total quantity of Finished products during the period (Production figure)	: 1731.69 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 1888.25 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 1432.16 MT
	Eligible Quantity for T S	: 456.09 MT
b.	90% TS on 456.09 MT as per calculation sheet.	: Rs. 207345.07
	Eligible T.S for R.M	: Rs. 207345.07
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 360.01 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 360.01 MT
	50% T S for F.P.	: Rs. 117859.93
	Total TS on F.P.(1)	: Rs. 117859.93

Total TS (A) as recommended by office of CI&C = Rs. 325205.00

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. 325205.00 (Rupees three lakh twenty five thousand two hundred five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

177. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.10.2012 to 31.12.2012 (6 th Claim)
2	Date of submission of TS claim	:
		DICC 04.07.2013
		CI&C 27.12.2018

3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 9062992.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 147503687.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura
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. 2529850.00
16	Amount received for sale of Finished Products during claim period	: Rs. 233629184.00
17	I.T. return for Assessment Year 2013-14	: Nil

II. Payment of Taxes, etc

1	VAT paid	: Rs. 117131.00
2	CST paid	: Rs. 937269.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Nil
5	Entry Tax Paid	: Nil
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 48375 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 3876.93 MT
12	Capacity utilization	: 61.01%
13	Conversion Factor RM to FP	: 94.32%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3728.03 MT
15	Total quantity of Finished products during the period (Production figure)	: 3516.396 MT

III. Calculation of T S by CI&C Office

A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 3188.36 MT	
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2543.77 MT	
	Eligible Quantity for T S	: 644.59 MT	
b.	90% TS on 644.59 MT as per calculation sheet.	: Rs. 326528.54	
	Eligible T.S for R.M	: Rs. 326528.54	
B.	Finished products		
1	i) Total quantity of F P sold Within NER with opening balance	: 898.00 MT	
	ii) Deduction (Over loading/ Non submission of RC)	: Nil	
	Eligible quantity for T S	: 898.00 MT	
	50% T S for F.P.	: Rs. 386405.46	
	Total TS on F.P.(1)	: Rs. 386405.46	

Total TS (A) as recommended by office of CI&C = Rs. 712934.00

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. 712934.00 (Rupees seven lakh twelve thousand nine hundred thirty four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

178. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.01.2013 to 31.03.2013 (7 th Claim)
2	Date of submission of TS claim	:
		DICC 20.08.2013
		CI&C 27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 486906.64
11	Amount paid for purchased of raw materials during claim period	: Rs. 254750177.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura
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. 330733.60
16	Amount received for sale of Finished Products during claim period	: Rs. 290973310.00
17	I.T. return for Assessment Year 2013-14	: Nil

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 280020.00
2	CST paid	: Rs. 1440682.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 568108.00
5	Entry Tax Paid	: Rs. 2909678.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 61259 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 4471.57 MT
12	Capacity utilization	: 84.39%
13	Conversion Factor RM to FP	: 97.40%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 4993.90 MT
15	Total quantity of Finished products during the period (Production figure)	: 4864.21 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 3916.52 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2973.60 MT

	Eligible Quantity for T S	: 942.92 MT
b.	90% TS on 942.92 MT as per calculation sheet.	: Rs. 486906.40
	Eligible T .S for R.M	: Rs. 486906.40
B. Finished products		
1	i) Total quantity of F P sold Within NER with opening balance)	: 749.23 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 749.23 MT
	50% T S for F.P.	: Rs. 330733.60
	Total TS on F.P.(1)	: Rs. 330733.60

Total TS (A) as recommended by office of CI&C = Rs. 817640.00

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. 817640.00 (Rupees eight lakh seventeen thousand six hundred forty)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

179. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.04.2013 to 30.06.2013 (8 th Claim)
2	Date of submission of TS claim	:
	DICC	: 06.03.2014
	CI&C	: 27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 415603.73
11	Amount paid for purchased of raw materials during claim period	: Rs. 92484984.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura
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. 299472.58
16	Amount received for sale of Finished Products during claim period	: Rs. 242794729.00
17	I.T. return for Assessment Year 2014-15	: Rs. 906720.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 117110.00
2	CST paid	: Rs. 1399313.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 300447.00
5	Entry Tax Paid	: Rs. 1330277.00
6	Connected Load	: 229 KW

7	Total units consumed for ASEB & DG set	: 54837 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 3199.00 MT
12	Capacity utilization	: 56.67%
13	Conversion Factor RM to FP	: 97.89%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3336.68 MT
15	Total quantity of Finished products during the period (Production figure)	: 3266.26 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 3336.68 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2532.33 MT
	Eligible Quantity for T S	: 804.35 MT
b.	90% TS on 804.35 MT as per calculation sheet.	: Rs. 415603.73
	Eligible T S for R.M	: Rs. 415603.73
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 691.37 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 691.37 MT
	50% T S for F.P.	: Rs. 307840.02
	Total TS on F.P.(1)	: Rs. 307840.02

Total TS (A) as recommended by office of CI&C = Rs. 723444.00

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. 723444.00 (Rupees seven lakh twenty three thousand four hundred forty four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

180. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.07.2013 to 30.09.2013 (9 th Claim)
2	Date of submission of TS claim	:
	DICC	: 05.05.2014
	CI&C	: 27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 132145.18
11	Amount paid for purchased of raw materials during claim period	: Rs. 79056890.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura

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. 188653.98
16	Amount received for sale of Finished Products during claim period	: Rs. 248036327.00
17	I.T. return for Assessment Year 2014-15	: Rs. 906720.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 264084.00
2	CST paid	: Rs. 963023.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 221859.00
5	Entry Tax Paid	: Rs. 390263.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 44351 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 3386.43 MT
12	Capacity utilization	: 58.18%
13	Conversion Factor RM to FP	: 96.71%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3467.49 MT
15	Total quantity of Finished products during the period (Production figure)	: 3353.26 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 3467.49 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 3183.71 MT
	Eligible Quantity for T S	: 283.78 MT
b.	90% TS on 283.78 MT as per calculation sheet.	: Rs. 132145.18
	Eligible T .S for R.M	: Rs. 132145.18
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance	: 482.46 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 482.46 MT
	50% T S for F.P.	: Rs. 188653.82
	Total TS on F.P.(1)	: Rs. 188653.82

Total TS (A) as recommended by office of CI&C = Rs. 320799.00

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. 320799.00 (Rupees three lakh twenty thousand seven hundred ninety nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

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181. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2013 to 31.12.2013 (10 th Claim)
2	Date of submission of TS claim	
	DICC	11.08.2014
	CI&C	27.12.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2881.89 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&C	Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	ENA, HBS
8	Source of Raw Materials purchased during claim period	Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 132145.18
11	Amount paid for purchased of raw materials during claim period	Rs. 79056890.00
12	Name of Finished Products	IMFL
13	Finished Products exported during claim period to	Arunachal Pradesh, Tripura
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. 188653.98
16	Amount received for sale of Finished Products during claim period	Rs. 248036327.00
17	I.T. return for Assessment Year 2014-15	Rs. 906720.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 177311.00
2	CST paid	Rs. 921578.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 3528442.00
5	Entry Tax Paid	Rs. 1330277.00
6	Connected Load	229 KW
7	Total units consumed for ASEB & DG set	70980 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Nil
10	Excise certificate submitted or not	Nil
11	Quantity cleared by Central Excise	4155.80 MT
12	Capacity utilization	74.70%
13	Conversion Factor RM to FP	96.44%
14	Total quantity of Raw material utilized as per the assessment of CI&C	4464.66 MT
15	Total quantity of Finished products during the period (Production figure)	4305.81 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	4464.66 MT
	ii) Deduction (Over loading / Non submission of RC)	(-) 4180.88 MT
	Eligible Quantity for T S	283.78 MT
b.	90% TS on 497.54 MT as per calculation sheet.	Rs. 258240.00
Eligible T .S for R.M		Rs. 258240.00
B. Finished products		
1	i) Total quantity of F P sold Within NER with opening balance)	447.71 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	447.71 MT
	50% T S for F.P.	Rs. 197633.00
Total TS on F.P.(1)		Rs. 197633.00

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. 455873.00 (Rupees four lakh fifty five thousand eight hundred seventy three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

182. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.01.2014 to 31.03.2014 (11 th Claim)
2	Date of submission of TS claim	:
	DICC	: 18.09.2014
	CI&C	: 27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Chennai, Uttar Pradesh, Kolkata, Tamilnadu
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. 14729424.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 85961765.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Tripura
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. 1688150.00
16	Amount received for sale of Finished Products during claim period	: Rs. 296543656.00
17	I.T. return for Assessment Year 2014-15	: Rs. 906720.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 117308.00
2	CST paid	: Rs. 1272817.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 453199.00
5	Entry Tax Paid	: Rs. 2782711.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 66097 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 4647.37 MT
12	Capacity utilization	: 77.02%
13	Conversion Factor RM to FP	: 95.50%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 4648.35 MT
15	Total quantity of Finished products during the period (Production figure)	: 4439.40 MT

III. Calculation of T S by CI&C Office			
A	Raw Materials		
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	:	4648.35 MT
	ii) Deduction (Over loading / Non submission of RC)	:	(-) 4000.31 MT
	Eligible Quantity for T S	:	648.04 MT
b.	90% TS on 648.04 MT as per calculation sheet.	:	Rs. 334232.95
	Eligible T .S for R.M	:	Rs. 334232.95
B. Finished products			
1	i) Total quantity of F P sold Within NER with opening balance)	:	605.80 MT
	ii) Deduction (Over loading/ Non submission of RC)	:	Nil
	Eligible quantity for T S	:	605.80 MT
	50% T S for F.P.	:	Rs. 267419.15
	Total TS on F.P.(1)	:	Rs. 267419.15

Total TS (A) as recommended by office of CI&C = Rs. 601652.00

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. 601652.00 (Rupees six lakh one thousand six hundred fifty two)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

183. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General			
1	Period of claim	:	01.04.2014 to 30.06.2014 (12 th Claim)
2	Date of submission of TS claim	:	
	DICC	:	05.01.2015
	CI&C	:	27.12.2018
3	Status of the unit	:	Functioning
4	Installed/assessed capacity quarterly	:	2881.89 MT
5	i) Name of Verification officer of GM, DICC	:	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	:	Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	:	ENA, HBS
8	Source of Raw Materials purchased during claim period	:	Chandigarh, Punjab, Pathankot
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. 11194127.00
11	Amount paid for purchased of raw materials during claim period	:	Rs. 92969894.00
12	Name of Finished Products	:	IMFL
13	Finished Products exported during claim period to	:	Arunachal Pradesh, Nagaland
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. 1534270.00
16	Amount received for sale of Finished Products during claim period	:	Rs. 207214655.00
17	I.T. return for Assessment Year 2015-16	:	Rs. 797910.00

II. Payment of Taxes, etc			
1	VAT paid	:	Rs. 133077.00
2	CST paid	:	Rs. 1066561.00

3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 2852992.00
5	Entry Tax Paid	: Rs. 1423591.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 51907 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 2851.45 MT
12	Capacity utilization	: 54.93%
13	Conversion Factor RM to FP	: 98.01%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3230.63 MT
15	Total quantity of Finished products during the period (Production figure)	: 3166.20 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 3230.63 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2677.551 MT
	Eligible Quantity for T S	: 553.08 MT
b.	90% TS on 553.08 MT as per calculation sheet.	: Rs. 517867.00
	Eligible T.S for R.M	: Rs. 517867.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 522.60 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 522.60 MT
	50% T S for F.P.	: Rs. 230692.00
	Total TS on F.P.(1)	: Rs. 230692.00

Total TS (A) as recommended by office of CI&C = Rs. 748559.00

The Members of the Committee representing DI PP, 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. 748559.00 (Rupees seven lakh forty eight thousand five hundred fifty nine)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

184. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.07.2014 to 30.09.2014 (13 th Claim)
2	Date of submission of TS claim	:
	DICC	07.04.2015
	CI&C	27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Gurdaspur, Bangalore
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. 11194127.00
11	Amount paid for purchased of raw materials during claim period	Rs. 38926616.00

12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Nagaland
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. 1534270.00
16	Amount received for sale of Finished Products during claim period	: Rs. 214728715.00
17	I.T. return for Assessment Year 2015-16	: Rs. 797910.00

II. Payment of Taxes, etc

1	VAT paid	: Rs. 47227.00
2	CST paid	: Rs. 777266.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 436116.00
5	Entry Tax Paid	: Rs. 625306.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 48155 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 2891.68 MT
12	Capacity utilization	: 91.91%
13	Conversion Factor RM to FP	: 96.45%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2744.59 MT
15	Total quantity of Finished products during the period (Production figure)	: 2648.646 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 2744.59 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2677.551 MT
	Eligible Quantity for T S	: 328.07 MT
b.	90% TS on 328.07 MT as per calculation sheet.	: Rs. 271351.00
	Eligible T.S for R.M	: Rs. 271351.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 375.91 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 375.91 MT
	50% T S for F.P.	: Rs. 146990.00
	Total TS on F.P.(1)	: Rs. 146990.00

Total TS (A) as recommended by office of CI&C = Rs. 418341.00

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. 418341.00 (Rupees four lakh eighteen thousand three hundred forty one)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

185. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.10.2014 to 31.12.2014 (14 th Claim)
2	Date of submission of TS claim	:
		DICC 07.04.2015
		CI&C 27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i)Name of Verification officer of GM,DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)

6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Chandigarh, Gurdaspur, Bangalore
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. 9172283.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 85961765.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Nagaland, Tripura
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. 1547310.00
16	Amount received for sale of Finished Products during claim period	: Rs. 241288882.00
17	I.T. return for Assessment Year 2015-16	: Rs. 797910.00

II. Payment of Taxes, etc

1	VAT paid	: Rs. 80113.00
2	CST paid	: Rs. 410421.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Rs. 3528442.00
5	Entry Tax Paid	: Rs. 812609.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 55535 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 3223.32 MT
12	Capacity utilization	: 52.26%
13	Conversion Factor RM to FP	: 97.71%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 3082.51 MT
15	Total quantity of Finished products during the period (Production figure)	: 3011.97 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 3082.51 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2662.86 MT
	Eligible Quantity for T S	: 419.65 MT
b.	90% TS on 419.65 MT as per calculation sheet.	: Rs. 392931.68
	Eligible T .S for R.M	: Rs. 392931.68
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 532.190 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 532.190 MT
	50% T S for F.P.	: Rs. 234925.32
	Total TS on F.P.(1)	: Rs. 234925.32

Total TS (A) as recommended by office of CI&C = Rs. 627857.00

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. 627857.00 (Rupees six lakh twenty seven thousand eight hundred fifty seven) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

186. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	01.01.2015 to 31.03.2015 (15 th Claim)
2	Date of submission of TS claim	
	DICC	12.11.2015
	CI&C	27.12.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2881.89 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&C	Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	ENA, HBS
8	Source of Raw Materials purchased during claim period	Punjab, Gurdaspur, Bangalore
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. 688326.39
11	Amount paid for purchased of raw materials during claim period	Rs. 130471208.00
12	Name of Finished Products	IMFL
13	Finished Products exported during claim period to	Arunachal Pradesh, Nagaland, Tripura
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. 235410.96
16	Amount received for sale of Finished Products during claim period	Rs. 295035842.00
17	I.T. return for Assessment Year 2015-16	Rs. 797910.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 135210.00
2	CST paid	Rs. 10304.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Nil
5	Entry Tax Paid	Rs. 4528853.00
6	Connected Load	229 KW
7	Total units consumed for ASEB & DG set	68554 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Nil
10	Excise certificate submitted or not	Nil
11	Quantity cleared by Central Excise	4251.99 MT
12	Capacity utilization	74.95%
13	Conversion Factor RM to FP	96.99%
14	Total quantity of Raw material utilized as per the assessment of CI&C	4453.83 MT
15	Total quantity of Finished products during the period (Production figure)	4319.822 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	4453.83 MT
	ii) Deduction (Over loading / Non submission of RC)	(-) 3718.70 MT
	Eligible Quantity for T S	735.13 MT
b.	90% TS on 735.13 MT as per calculation sheet.	Rs. 688326.00
	Eligible T.S for R.M	Rs. 688326.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	533.29 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	533.29 MT
	50% T S for F.P.	Rs. 235410.00
	Total TS on F.P.(1)	Rs. 235410.00

Total TS (A) as recommended by office of CI&C = Rs. 923736.00

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. 923736.00 (Rupees nine lakh twenty three thousand seven hundred thirty six)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

187. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.04.2015 to 30.06.2015 (16 th Claim)
2	Date of submission of TS claim	:
	DICC	: 31.03.2016
	CI&C	: 27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&C	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Punjab, Gurdaspur, Bangalore
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. 4257982.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 35621250.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Nagaland, Tripura
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. 774445.00
16	Amount received for sale of Finished Products during claim period	: Rs. 21967920.00
17	I.T. return for Assessment Year 2016-17	: Rs. 938975.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 81427.00
2	CST paid	: Rs. 4742.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Nil
5	Entry Tax Paid	: Rs. 1168342.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 55352 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 2640.95 MT
12	Capacity utilization	: 92.53%
13	Conversion Factor RM to FP	: 90.79%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2936.85 MT
15	Total quantity of Finished products during the period (Production figure)	: 2666.482 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 2936.85 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2213.42 MT
	Eligible Quantity for T S	: 723.43 MT
b.	90% TS on 723.43 MT as per calculation sheet.	: Rs. 677362.86
	Eligible T .S for R.M	: Rs. 677362.86

B. Finished products		
1	i) Total quantity of F P sold Within NER with opening balance)	269.80 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	269.80 MT
	50% T S for F.P.	Rs. 119098.19
Total TS on F.P.(1)		Rs. 119098.19

Total TS (A) as recommended by office of CI&C = Rs. 796461.00

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. 796461.00 (Rupees seven lakh ninety six thousand four hundred sixty one)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

188. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	01.07.2015 to 30.09.2015 (17 th Claim)
2	Date of submission of TS claim	
	DICC	20.05.2016
	CI&C	27.12.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2881.89 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	ENA, HBS
8	Source of Raw Materials purchased during claim period	Punjab, Gurdaspur, Bangalore
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. 1975767.00
11	Amount paid for purchased of raw materials during claim period	Rs. 41059921.00
12	Name of Finished Products	IMFL
13	Finished Products exported during claim period to	Arunachal Pradesh, Nagaland, Tripura
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. 1418070.00
16	Amount received for sale of Finished Products during claim period	Rs. 149726227.00
17	I.T. return for Assessment Year 2016-17	Rs. 938975.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 4975.00
2	CST paid	Rs. 987524.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 1410971.00
5	Entry Tax. Paid	Rs. 429197.00
6	Connected Load	229 KW
7	Total units consumed for ASEB & DG set	35640 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Nil
10	Excise certificate submitted or not	Nil

11	Quantity cleared by Central Excise	: 1878.80 MT
12	Capacity utilization	: 68.31%
13	Conversion Factor RM to FP	: 96.67%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2036.51 MT
15	Total quantity of Finished products during the period (Production figure)	: 1968.655 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 2036.51 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 215.02 MT
	Eligible Quantity for T S	: 215.02 MT
b.	90% TS on 215.02 MT as per calculation sheet.	: Rs. 177845.00
	Eligible T S for R.M	: Rs. 177845.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 488.48 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 488.48 MT
	50% T S for F.P.	: Rs. 191008.00
	Total TS on F.P.(1)	: Rs. 191008.00

Total TS (A) as recommended by office of CI&C = Rs. 368853.00

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. 368853.00 (Rupees three lakh sixty eight thousand eight hundred fifty three)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

189. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	: 01.10.2015 to 31.12.2015 (18 th Claim)
2	Date of submission of TS claim	:
	DICC	30.08.2016
	CI&C	27.12.2018
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2881.89 MT
5	i) Name of Verification officer of GM, DICC	: Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&CC	: Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	: ENA, HBS
8	Source of Raw Materials purchased during claim period	: Punjab, Gurdaspur, Bangalore
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. 4896199.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 35329052.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Nagaland, Tripura
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. 1851360.00
16	Amount received for sale of Finished Products during claim period	: Rs. 60048525.00
17	I.T. return for Assessment Year 2016-17	: Rs. 938975.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 182983.00
2	CST paid	Rs. 13158.00
3	C-Form submitted or not	Submitted
4	Service Tax paid	Rs. 1410971.00
5	Entry Tax Paid	Nil
6	Connected Load	229 KW
7	Total units consumed for ASEB & DG set	54678 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Nil
10	Excise certificate submitted or not	Nil
11	Quantity cleared by Central Excise	628.94 MT
12	Capacity utilization	93.04%
13	Conversion Factor RM to FP	95.29%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2813.74 MT
15	Total quantity of Finished products during the period (Production figure)	2681.19 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	2813.74 MT
	ii) Deduction (Over loading / Non submission of RC)	(-) 2802.92 MT
	Eligible Quantity for T S	10.82 MT
b.	90% TS on 10.82 MT as per calculation sheet.	Rs. 10130.96
	Eligible T.S for R.M	Rs. 10130.96
B. Finished products		
1	i) Total quantity of F P sold Within NER with opening balance)	628.94 MT
	ii) Deduction (Over loading/ Non submission of RC)	Nil
	Eligible quantity for T S	628.94 MT
	50% T S for F.P.	Rs. 277633.87
	Total TS on F.P.(1)	Rs. 277633.87

Total TS (A) as recommended by office of CI&C = Rs. 287764.00

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. 287764.00 (Rupees two lakh eighty seven thousand seven hundred sixty four)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

190. M/s Manglam Distillers & Bottling Industries, Vill- Pacharia, Dolar Pathar, Pub-Bonsar, Kamrup (Rural)

I. General		
1	Period of claim	01.01.2016 to 31.03.2016 (19 th Claim)
2	Date of submission of TS claim	
	DICC	12.07.2016
	CI&C	27.12.2018
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2881.89 MT
5	i) Name of Verification officer of GM, DICC	Sri A.K. Bharali, i/c GM, DI&CC, Kamrup (Rural)
6	ii) Name of Re-Verification Officer of CI&C	Sri K.L. Baishya, Jt. Director (SP)
7	Name of the Raw Materials	ENA, HBS
8	Source of Raw Materials purchased during claim period	Punjab, Gurdaspur, Bangalore

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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. 5239746.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 70191262.00
12	Name of Finished Products	: IMFL
13	Finished Products exported during claim period to	: Arunachal Pradesh, Nagaland, Tripura
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. 1266210.00
16	Amount received for sale of Finished Products during claim period	: Rs. 155325868.00
17	I.T. return for Assessment Year 2016-17	: Rs. 938975.00

II. Payment of Taxes, etc		
1	VAT paid	: Rs. 229487.00
2	CST paid	: Rs. 57929.00
3	C-Form submitted or not	: Submitted
4	Service Tax paid	: Nil
5	Entry Tax Paid	: Rs. 218180.00
6	Connected Load	: 229 KW
7	Total units consumed for ASEB & DG set	: 51868 units
8	Electricity duty paid for DG set	: Not used
9	Central Excise paid	: Nil
10	Excise certificate submitted or not	: Nil
11	Quantity cleared by Central Excise	: 2472.10 MT
12	Capacity utilization	: 91.53%
13	Conversion Factor RM to FP	: 94.08%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 2803.75 MT
15	Total quantity of Finished products during the period (Production figure)	: 2637.84 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (ENA, HBS) utilized during the period (with opening balance)	: 2803.75 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-) 2546.61 MT
	Eligible Quantity for T S	: 257.14 MT
b.	90% TS on 257.14 MT as per calculation sheet.	: Rs. 240769.01
	Eligible T .S for R.M	: Rs. 240769.01
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: 430.76 MT
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: 430.76 MT
	50% T S for F.P.	: Rs. 190150.99
	Total TS on F.P.(1)	: Rs. 190150.99

Total TS (A) as recommended by office of CI&C = Rs. 430920.00

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. 430920.00 (Rupees four lakh thirty thousand nine hundred twenty) only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

191. M/s Burakia Steel & Alloys, Madanpur, Madartola, P.O.- Deoduar, Kamrup.

The unit is engaged in manufacture of M S Ingots in the district of Kamrup(Rural) and the unit had gone into commercial production w.e.f.30.09.2011. There are 6 nos claims of the Units and details are as below:-

I. General		
1	Period of claim	01.01.2013 to 31.03.2013(6 th Claim)
2	Date of submission of TS claim	
	DICC	18.09.2013
	CI&C	18.09.2014
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2875 MT
5	i) Name of Verification officer of GM, DICC	Sri A K nath, GM, DIC, kamrup(Rural)
6	ii) Name of Re-Verification Officer of CI&C	Sri Tapan Deka, Dy. Director(T)
7	Name of the Raw Materials	Sponge Iron, Pig Iron, Scrap
8	Source of Raw Materials purchased during claim period	Siliguri(West Bengal), Ranchi(Jharkhand) Rourela(Odisha)
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. 4064117.00
11	Amount paid for purchased of raw materials during claim period	Rs. 47322884.00
12	Name of Finished Products	IM S Ingot
13	Finished Products exported during claim period to	Within Assam
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.78588883.00
17	I.T. return for Assessment Year 2013-14	Rs.226014.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 28145.00
2	CST paid	N.A
3	C-Form submitted or not	N.A
4	Service Tax paid	Rs.136205.00
5	Entry Tax Paid	Rs.nil
6	Connected Load	3000 KW
7	Total units consumed for ASEB	2109120 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs.8233395.00
10	Excise certificate submitted or not	ER-I submitted
11	Quantity cleared by Central Excise	2187.200 MT
12	Capacity utilization	76.74%
13	Conversion Factor RM to FP	84.94%
14	Total quantity of Raw material utilized as per the assessment of CI&C	2574.970 MT
15	Total quantity of Finished products during the period (Production figure)	2220.330 MT

III. Calculation of T S by CI&C Office		
A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Scrap, Sponge Iron, Pig Iron) utilized during the period (with opening balance)	1856.070 MT
	ii) Deduction (Over loading / Non submission of RC)	(-)194.380 MT
	Eligible Quantity for T S	1661.690 MT
b.	90% TS on 1661.690 MT as per calculation sheet.	Rs. 8,96,614.00
	Eligible T.S for R.M	Rs. 8,96,614.00
B. Finished products		

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1	i) Total quantity of F P sold Within NER with opening balance)	Nil
	ii) Deduction (Over loading/ Non submission of RC)	
	Eligible quantity for T S	Nil
	50% T S for F.P.	Rs. Nil
	Total TS on F.P.(1)	Rs. Nil

Total TS (A) as recommended by office of CI&C = Rs. 8,96,614.00

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. 8,96,614.00 (Rupees Eight Lakhs Ninety Six Thousand Six Hundred Fortteen)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

192. M/s Burakia Steel & Alloys, Madanpur, Madartola, P.O.- Deoduar, Kamrup.

I. General		
1	Period of claim	01.04.2013 to 30.06.2013(7 th Claim)
2	Date of submission of TS claim	
	DICC	18.09.2013
	CI&C	18.09.2014
3	Status of the unit	Functioning
4	Installed/assessed capacity quarterly	2875 MT
5	i) Name of Verification officer of GM, DICC	Sri A K nath, GM, DIC, kamrup(Rural)
6	ii) Name of Re-Verification Officer of CI&CC	Sri Tapan Deka, Dy. Director(T)
7	Name of the Raw Materials	Sponge Iron, Pig Iron, Scrap
8	Source of Raw Materials purchased during claim period	Siliguri(West Bengal), Ranchi(Jharkhand) Rourela(Odisha)
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. 2893557.00
11	Amount paid for purchased of raw materials during claim period	Rs. 36549750.00
12	Name of Finished Products	IM S Ingot
13	Finished Products exported during claim period to	Within Assam
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. 62127003.00
17	I.T. return for Assessment Year 2014-15	Rs. 704378.00

II. Payment of Taxes, etc		
1	VAT paid	Rs. 2958432.00
2	CST paid	N.A
3	C-Form submitted or not	N.A
4	Service Tax paid	Rs. 103578.00
5	Entry Tax Paid	Rs. nil
6	Connected Load	3000 KW
7	Total units consumed for ASEB	2050260 units
8	Electricity duty paid for DG set	Not used
9	Central Excise paid	Rs. 6412603.00
10	Excise certificate submitted or not	ER-I submitted

11	Quantity cleared by Central Excise	: 1707.740MT
12	Capacity utilization	: 59.32%
13	Conversion Factor RM to FP	: 85.47%
14	Total quantity of Raw material utilized as per the assessment of CI&C	: 1977.720 MT
15	Total quantity of Finished products during the period (Production figure)	: 1690.710 MT

III. Calculation of T S by CI&C Office

A	Raw Materials	
1a.	i) Eligible quantity of Raw Material (Scrap, Sponge Iron, Pig Iron) utilized during the period (with opening balance)	: 1829.380 MT
	ii) Deduction (Over loading / Non submission of RC)	: (-)20.600 MT
	Eligible Quantity for T S	: 1808.780 MT
b.	90% TS on 1808.780 MT as per calculation sheet.	: Rs. 10,30,455.00
	Eligible T.S for R.M	: Rs.10,30,455.00
B.	Finished products	
1	i) Total quantity of F P sold Within NER with opening balance)	: Nil
	ii) Deduction (Over loading/ Non submission of RC)	: Nil
	Eligible quantity for T S	: Nil
	50% T S for F.P.	: Rs. Nil
	Total TS on F.P.(1)	: Rs. Nil

Total TS (A) as recommended by office of CI&C = Rs. 10,30,455.00

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. 10,30,455.00 (Rupees Ten Lakhs Thirty Thousand Four Hundred Fifty Five)** only which is 90% & 50% of the lowest cost of transportation is approved by the SLC.

193. M/s Burakia Steel & Alloys, Madanpur, Madartola, P.O.- Deoduar, Kamrup.

I. General		
1	Period of claim	: 01.07.2013 to 30.07.2013(8 th Claim)
2	Date of submission of TS claim	:
	DICC	12.02.2014
	CI&C	24.10.2014
3	Status of the unit	: Functioning
4	Installed/assessed capacity quarterly	: 2875 MT
5	i) Name of Verification officer of GM, DICC	: Sri A K nath, GM, DIC, kamrup(Rural) Sri D. Kachari, FM
6	ii) Name of Re-Verification Officer of CI&CC	: Sri Tapan Deka, Dy. Director(T)
7	Name of the Raw Materials	: Sponge Iron, Pig Iron, Scrap
8	Source of Raw Materials purchased during claim period	: Siliguri(West Bengal), Ranchi(Jharkhand)Rourela(Odisha)
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. 3048876.00
11	Amount paid for purchased of raw materials during claim period	: Rs. 31048690.00
12	Name of Finished Products	: IM S Ingot
13	Finished Products exported during claim period to	: Within Assam
14	Actual mode of transportation for carrying of Finished Products during claim period	: By Road