

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF INDUSTRIES AND COMMERCE ASSAM,  
UDYOG BHAWAN, BAMUNIMAIDAN, GUWAHATI-21.

NO: CI&C (II) US/EC/2019 Policy/73/2020/Pt./227/ 6650 Dated Guwahati, the 8<sup>th</sup> September, 2023  
To,

- ✓ 1. Dr. Lakshmanan S, IAS Chairman  
The Secretary to the Govt. of Assam,  
Industries, Commerce & Public Enterprise Deptt.  
Dispur-Guwahati-6
2. Sri H L Agarwal Member  
Additional Commissioner of Taxes, Assam,  
Kar Bhawan, Dispur, Guwahati-6
3. Sri T. M. Basumatary Member  
Deputy Secretary, Finance Department.  
Dispur, Guwahati-6
4. Sri Lakshya Jyoti Hazarika, Member  
Deputy Secretary, Agriculture Department.  
Dispur, Guwahati-6
5. Dr Atul Chandra Sarma, Member  
Directorate of Agriculture
6. Sri Kanteswar Kalita Member  
Sr. Planning & Research Officer, PCBA  
Bamunimaidam, Guwahati-21
7. Smt. Jaya Rani Kalita Member  
Deputy Director, Directorate of Employment  
and Craftsmen Training, Assam, Rehabari, Guwahati-7
8. Sri N J Saikia Member  
Deputy Manager (Tech), AIDC Ltd.  
R.G. Baruah Road, Guwahati-24
9. Additional Director of Industries & Commerce, Assam Member  
FP/DIC

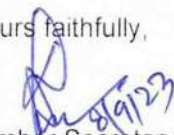
Sub: **Minutes of the 5<sup>th</sup> State Level Committee Meeting held on 16.06.2023 for grant E.C.  
under the Industrial & Investment Policy of Assam, 2019**

Sir,

With reference to the above, I have the honour to forward herewith a copy of the minutes of the 5<sup>th</sup> State Level Committee meeting held on 16.06.2023 for grant of EC under the Industrial & Investment Policy of Assam, 2019 for favour of your kind information & needful.

Encl: -As stated above,


Yours faithfully,

  
Member Secretary,  
&  
Addl. Director (OSD)

Office of the Commissioner of Industries & Commerce, Assam  
Bamunimaidam, Guwahati-21.

Copy to :-

1. P.A to the Commissioner of Industries & Commerce Assam, Udyog Bhawan, Bamunimaidam, Guwahati -21 for kind Information of the Commissioner
2. Sri, Dipankar Deka, ADCl, O/o the Commissioner of Industries & Commerce, for information & request to upload in the web-side of CI&C.

  
Member Secretary,  
&  
Addl. Director (OSD)

Office of the Commissioner of Industries & Commerce, Assam  
Bamunimaidam, Guwahati-21

**MINUTES OF THE 5<sup>th</sup> MEETING OF STATE LEVEL COMMITTEE FOR MSME UNITS HELD ON 16.06.2023, AT 11.00 A.M. IN THE OFFICE CHAMBER OF THE SECRETARY TO THE GOVT OF ASSAM, INDUSTRIES, COMMERCE AND P.E DEPARTMENT , ASSAM SECRETARIAT, DISPUR, GUWAHATI-06 FOR GRANT OF ELIGIBILITY CERTIFICATE UNDER INDUSTRIAL & INVESTMENT POLICY OF ASSAM,2019**

**MEMBERS PRESENT:-**

SL.NO	NAME AND DESIGNATION	
1	Dr. Lakshmanan S, I.A.S. Secretary to the Government of Assam Industries, Commerce and Public Enterprises, Department	Chairman
2	Shri Oinam Saran Kumar Singh ,I.A.S Commissioner of Industries & Commerce, Assam ,	Member
3	Sri HL Agarwal Addl. Commissioner of Taxes ,Assam	Member
4	Sri T.M.Basumatary Deputy Secretary, Finance Department	Member
5	Sri Laksya Jyoti Hazarika, Deputy Secretary, Agriculture Department	Member
6	Dr Atul Chandra Sarma, Directorate of Agriculture	Member
7	Sri Kanteswar Kalita Sr.Planning & Research Officer,PCBA	Member
8	Smt Jaya Rani Kalita, Deputy Director, Directorate of Employment & Craftsman Training	Member
9	Sri NJ Saikia, Deputy Manager, AIDC Ltd.	
10	Sri Himanga Dip Das Additional Director of Industries & Commerce (OSD) Udyog Bhwan, Bamunimaidan, Guwahati-21	Member Secretary

**Officers Present**

1. Sri Tapan Deka, Joint Director (SP), O/o CI&C
2. Smt Juti Rani Gogoi, Under Secretary, Agriculture Department
3. Smti Himadri Saikia, Supdt.of Taxes ,O/O the Commissioner of Taxes
4. Sri Aishik Deka A.I.O, O/o CI&C
5. Sri P. Chakrabartty, Superintendent of Industries, O/o CI&C

Dr. Lakshmanan S, IAS , Secretary to the Government of Assam, Industries, Commerce and Public Enterprises Department and Chairman, State Level Committee presided over the meeting .

Sri Himanga Dip Das, Additional Director of Industries & Commerce (OSD) and Member Secretary, State Level Committee welcomed all the members present and explained the purpose of the meeting. He informed the members present that this is the Fifth (5<sup>th</sup>) SLC meeting under IIPA, 2019. He also explained the eligibility criteria to

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avail the incentives under the policy and procedure for processing the applications. EC applications placed before the Committee have been scrutinized and vetted by Senior FAO of O/o CI&C. All the units are new units as per definition of the policy and have started commencement of production within the policy period i.e. after 01/09/2019. He requested the members to deliberate on the agenda placed before the Committee and take necessary decision accordingly.

**Agenda No :-1 Confirmation of Minutes of the State Level Committee Meeting held on 03/04/2023.**

As no comments/objections were received from any member of the Committee, the Committee confirmed the minutes of the State Level Committee Meeting held on 03-04-2023.

**Agenda No :2 Consideration of Proposals for issue of Eligibility Certificate under the Industrial & Investment Policy of Assam , 2019.**

The Member Secretary placed before the Committee 11 nos. of new EC applications and 3 nos. of deferred applications and 1 no. for products correction for consideration. Out of 11 new applications, 1(one) application is rejected because of time barred, 1(one) application deferred and 13 nos. of application approved by the committee.

The Member Secretary also appraised the Committee that:-

- a) All the applications were scrutinized as per approved Operational Guidelines and found to be eligible for Grant of EC under Industrial & Investment Policy of Assam 2019, except one which was time barred.
- b) In respect of all units that have applied for SGST reimbursement under the policy, views of Commissioner of Taxes, Assam have been obtained.
- c) The eligible investment in Factory Building & Technical Civil works and Plant and Machinery have been co-related with the Bank Appraisal Reports
- d) Payment details have been checked by Audit Cell of O/o CI&C and views of Sr.FAO obtained.
- e) In case of each application, the lowest value of the quantum of investment for each component separately that have been recommended by COT or CI&C have been considered eligible, and accordingly necessary modifications have been made in the final recommendation of FCI.

The Committee, after threadbare discussion and deliberation of each application, took the following decision:

**1. M/S. G.S.Plastic, Ward No-4 , Napukhuri, Tinsukia**

Date of Commencement of Commercial Production		01-04-2021		
Items Manufactured		Plastic Buckets, Basins, Mugs, Flower pots etc.		
The committee noted the fixed capital investment claimed by the unit as well as that recommended by stipulated agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce(In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	Nil	Nil	Nil	Nil
Plant & Machinery	1,53,84,021/-	1,58,53,666/-	1,49,40,309/-	<b>1,13,00,000/-</b>
Internal Electrification	15,54,763/-		Nil	nil
Total	1,69,38,784/-	1,58,53,666	1,49,40,309/-	<b>1,13,00,000/-</b>
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 1,13,00,000/- (Rupees One Crore Thirteen Lakhs only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 01.04.2021 to 31.03.2036 or maximum of <b>Rs 1, 69, 50,000/-- (Rupees One Crore Sixty Nine Lakhs Fifty Thousand only)</b> { @ 150% of the Fixed Capital Investment of <b>Rs. 1,13,00,000/- (Rupees One Crore Thirteen Lakhs only)</b> } whichever is earlier.			
B	<p><b>Other Incentives:</b></p> <ol style="list-style-type: none"> <li><b>1. Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (Fifty Lakhs Only) per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs. 1,13,00,000/-)</b> whichever is less.</li> <li><b>2. Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakhs (Fifty Lakhs) and not exceeding 100% of investment in plant and machinery <b>(Rs. 1,13,00,000/-)</b></li> <li><b>3. Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10, 000/- (Ten Thousand) to the employer against each local youth employed by the unit.</li> </ol> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 1,13,00,000/- excluding SGST reimbursement.</b></p>			



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**2. M/S BUILD WELL POLY PIPES, NOWAPARA, MANIKPUR, BONGAIGAON, ASSAM**

Date of Commencement of Commercial Production		24.05.2022		
Items Manufactured		HDPE Pipes		
The committee noted the fixed capital investment claimed by the unit as well as that recommended by stipulated agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce(In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	66,82,815/-	63,87,092/-	61,66,912/-	70,00,000/-
Plant & Machinery	3,98,65,753/-	3,77,12,645/-	4,42,45,155/-	2,81,00,000/-
Internal Electrification	45,82,844/-	38,55,585/-		55,00,000/-
Total	5,11,31,412/-	4,79,55,322/-	5,04,12,067/-	4,06,00,000/-
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 3,81,22,497/- (Rupees Three Crores Eighty One Lakhs Twenty Two Thousand Four Hundred and Ninety Seven only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 24.05.2022 to 23.05.2037 or maximum of <b>Rs 5,71,83,745/- (Rupees Five Crores Seventy One Lakhs Eighty Three Thousand Seven Hundred and Forty Five only)</b> { @ 150% of the Fixed Capital Investment of <b>Rs 3,81,22,497/- (Rupees Three Crores Eighty One Lakhs Twenty Two Thousand Four Hundred and Ninety Seven only)</b> } whichever is earlier.			
B	<p><b>Other Incentives:</b></p> <ol style="list-style-type: none"> <li><b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (Fifty Lakh Only) per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs. 2,81,00,000/-)</b> whichever is less.</li> <li><b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakhs (Fifty Lakhs) and not exceeding 100% of investment in plant and machinery <b>(Rs. 2,81,00,000/-)</b></li> </ol> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs 3,81,22,497/- excluding SGST reimbursement.</b></p>			



**3. M/S. S.R CONCRETE INDUSTRY, MOHANBARI, HINDU GAON, LAHOWAL,  
DIBRUGARH, ASSAM**

Date of Commencement of Commercial Production	24.09.2020			
Items Manufactured	Paver Blocks, Fly ash bricks			
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	2,95,621.56/-	2,95,621/-	2,58,359/-	5,00,000/-
Plant & Machinery	89,02,686.40/-	89,02,686/-	90,12,263/-	1,29,00,000/-
Internal Electrification	1,46,459/-	39,264/-		
Total	93,44,766.96/-	92,37,571/-	92,70,622/-	1,34,00,000/-
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 92,00,309/- (Rupees Ninety Two Lakhs Three Hundred and Nine only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 24.09.2020 to 23.09.2035 or maximum of <b>Rs 1,38,00,463/- (Rupees One Crore Thirty Eight Lakhs Four Hundred and Sixty Three only)</b> { @ 150% of the Fixed Capital Investment of <b>Rs 92,00,309/- (Rupees Ninety Two Lakhs Three Hundred and Nine only)</b> } whichever is earlier.			
B	<p><b>Other Incentives:</b></p> <ol style="list-style-type: none"> <li><b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (Fifty Lakh Only) per annum and not exceeding 100% of total investment made in plant and machinery, ( <b>Rs 89,02,686/-</b>) whichever is less.</li> <li><b>Subsidy on Generating Set:</b> Subsidy @50% of the cost subject to a limit of Rs. 20 lakh on cost of generating set, taxes and transportation only</li> <li><b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty Lakhs) and not exceeding 100% of investment in plant and machinery (<b>Rs 89,02,686/-</b>)</li> <li><b>Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10,000/- (ten thousand) to the employer against each local youth employed by the unit.</li> </ol> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs 92,00,309/- excluding SGST reimbursement.</b></p>			

*Further, while examining the file by the committee, it was observed that, there was inordinate delay in file movement. It was also observed that, a report stating that no other EC application is pending as on day was to be submitted to the Chairman of the committee. But, the report has so far not been furnished. The committee also observed that, Member*



Secretary and other officials of Office of the Commissioner of Industries & Commerce have not submitted status of the EC applications received by CI&C and GM, DI&CCs. Accordingly, the committee directed CI&C to take appropriate action regarding the matter.

#### 4. M/S. METRO INDUSTRIES, KATANIPARA, MODERTOLA, KAMRUP(RURAL)

Date of Commencement of Commercial Production		14.03.2022		
Items Manufactured		Carbonated fruit juice, nimbu juice, litchi juice		
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	14,90,346/-	Nil	Nil	24,68,000/-
Plant & Machinery	3,79,02,775/-	3,69,48,793/-	3,92,48,215/-	3,79,25,000/-
Electricals	22,99,422/-	22,99,422/-		nil
Total	4,16,92,543/-	3,92,48,215/-	3,92,48,215/-	4,03,93,000/-
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 3,92,48,215/- (Rupees Three Crores Ninety Two Lakhs Forty Eight Thousand Two Hundred and Fifteen only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 14.03.2022 to 13.03.2037 or maximum of <b>Rs 5,88,72,322/- (Rupees Five Crores Eighty Eight Lakhs Seventy Two Thousand Three Hundred Twenty Two only)</b> { @ 150% of the Fixed Capital Investment of Rs. 3,92,48,215/- Rupees Three Crores Ninety Two Lakhs Forty Eight Thousand Two Hundred and Fifteen only} whichever is earlier.			
B	<b>Other Incentives:</b> <ol style="list-style-type: none"> <li><b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakhs (Fifty lakhs) and not exceeding 100% of investment in plant and machinery (<b>Rs 3,92,48,215/-</b>)</li> <li><b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) lakhs per annum and not exceeding 100% of total investment made in plant and machinery, (<b>Rs 3,92,48,215/-</b>) whichever is less.</li> <li><b>Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10,000/- (ten thousand) to the employer against each local youth employed by the unit.</li> </ol> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 3,92,48,215/- excluding SGST reimbursement.</b></p>			



**5. M/S. EDEN RESEARCH AND BREEDING FARM, NATHKUCHI, TIHU, NALBARI**

Date of Commencement of Commercial Production		20.03.2021		
Items Manufactured		Chicks		
The committee noted the Fixed Capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	2,52,08,594/-	nil	NA	1,61,47,000/-
Plant & Machinery	2,06,65,550/-	2,02,43,676/-		2,26,52,000/-
Electricals	Nil	Nil		NIL
Total	4,58,74,144/-	2,02,43,676/-		3,87,99,000/-
After detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 2,02,43,676/- (Rupees Two Crores Two Lakhs Forty Three Thousand Six Hundred Seventy Six only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A	<p><b>1. Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) Lakhs per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs 2,02,43,676/-)</b> whichever is less.</p> <p><b>2. Subsidy on Generating Set:</b> Subsidy @50% of the cost subject to a limit of Rs. 20 Lakhs on cost of generating set, taxes and transportation only</p>			

**6. M/S BIKAJI FOODS INTERNATIONAL LIMITED, DORAKOHORA, MODERTOLA, KAMRUP(RURAL)**

Date of Commencement of Commercial Production		14.01.22		
Items Manufactured		Chips, namkeen, snacks		
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce(In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	4,44,73,116.93/-	Nil	Nil	Nil
Plant & Machinery	40,23,37,478/-	41,66,16,971/-	41,69,34,580/-	35,68,30,000/-
Electricals	1,67,03,934.76/-			1,65,20,000/-
Total	46,35,14,529.69/-	41,66,16,971/-	41,69,34,580/-	37,33,50,000/-
After detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 37,33,50,000/- (Rupees Thirty Seven Crore Thirty Three Lakh Fifty</b>				

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<b>Thousand only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives	
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 14.01.2022 to 13.01.2037 or maximum of <b>Rs. 56,00,25,000/- (Rupees Fifty Six Crores Twenty Five Thousand only)</b> { @ 150% of the Fixed Capital Investment of Rs. 37,33,50,000/- (Rupees Thirty Seven Crore Thirty Three Lakhs Fifty Thousand only)} whichever is earlier.
B	<p><b>Other Incentives:</b></p> <ol style="list-style-type: none"> <li><b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) Lakhs per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs 35,68,30,000/- )</b> whichever is less.</li> <li><b>Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10,000/- (ten thousand) to the employer against each local youth employed by the unit.</li> <li><b>Subsidy on Generating Set:</b> Subsidy @50% of the cost subject to a limit of Rs. 20 Lakh on cost of generating set, taxes and transportation only</li> </ol> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 37,33,50,000/- excluding SGST reimbursement.</b></p>

**7. M/S. PP INDUSTRIES, IGC NORTH GUWAHATI, KAMRUP (RURAL)**

Date of Commencement of Commercial Production	22.04.2021			
Items Manufactured	PVC Door Profile, Door Panel, PVC pipe, fittings, casing pipes etc.			
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	2,15,64,291/-	1,21,50,000/-	1,21,50,000/-	1,21,50,000/-
Plant & Machinery	3,38,89,710/-	3,31,48,610/-	3,31,48,610/-	4,32,76,000/-
Electricals	13,42,910/-			2,00,000/-
Total	5,67,96,911/-	4,52,98,610/-	4,52,98,610/-	5,56,26,000/-
After detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 4,52,98,610/- (Rupees Four Crores Fifty Two Lakhs Ninety Eight Thousand Six Hundred and Ten only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 22.04.2021 to 21.04.2036 or maximum of <b>Rs. 6,79,47,915/- (Rupees Six Crores Seventy Nine Lakhs Forty Seven Thousand Nine Hundred and Fifteen only)</b> { @ 150% of the Fixed Capital Investment of Rs. 4,52,98,610/- (Rupees Four Crores Fifty Two Lakhs Ninety Eight Thousand Six Hundred and Ten only)} whichever is earlier.			
B	<b>Other Incentives:</b>			

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<ol style="list-style-type: none"> <li>1. <b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty Lakh) and not exceeding 100% of investment in plant and machinery <b>(Rs 3,31,48,610/-)</b></li> <li>2. <b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) Lakh per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs 3,31,48,610/-)</b> whichever is less.</li> <li>3. <b>Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10,000/- (ten thousand) to the employer against each local youth employed by the unit.</li> <li>4. <b>Assistance for environmental compliance:</b> Subsidy @ 50% of the capital cost for setting up of effluent treatment plant subject to a limit of Rs. 25 lakhs.</li> </ol> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 4,52,98,610/- excluding SGST reimbursement.</b></p>
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**8. M/S. JUST IMPEX ORIGINAL PLASTIC, INDUSTRIAL AREA, RANI. KAMRUP(METRO)**

Date of Commencement of Commercial Production	04.12.2019			
Items Manufactured	Chair without Arm, Dining table			
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	30,95,000/-	29,63,843/-	29,82,895/-	35,35,000/-
Plant & Machinery	2,61,78,000/-	2,72,09,524/-	2,75,88,954/-	3,01,08,000/-
Electricals	14,77,000/-	7,00,954/-		31,71,000/-
Total	3,07,50,000/-	3,08,74,321/-	3,05,71,849/-	3,68,14,000/-
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 3,05,52,797/- (Rupees Three Crores Five Lakhs Fifty Two Thousand Seven Hundred and Ninety Seven only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 04.12.2019 to 03.12.2034 or maximum of <b>Rs.4,58,29,195/- (Rupees Four Crores Fifty Eight Lakhs Twenty Nine Thousand One Hundred and Ninety Five Only)</b> { @ 150% of the Fixed Capital Investment of Rs. 3,05,52,797/- (Rupees Three Crores Five Lakhs Fifty Two Thousand Seven Hundred and Ninety Seven only)} whichever is earlier.			
B	<b>Other Incentives:</b> <ol style="list-style-type: none"> <li>1. <b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty lakh) and not exceeding 100% of investment in plant and machinery <b>(Rs 2,75,88,954/-)</b></li> <li>2. <b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production</li> </ol>			

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subject to a maximum Rs. 50.00 (fifty) Lakh per annum and not exceeding 100% of total investment made in plant and machinery, **(Rs 2,75,88,954/-)** whichever is less.

**3. Incentive for Employment Generation:** State Government will provide one time incentive @ Rs.10,000/- (ten thousand) to the employer against each local youth employed by the unit.

**4. Assistance for environmental compliance:** Subsidy @ 50% of the capital cost for setting up of effluent treatment plant subject to a limit of Rs. 25 lakhs.

**The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs 3,05,52,797/- excluding SGST reimbursement.**

**9. M/S. MAA DURGA AGRO FOOD PRODUCTS , MODERTOLA, HOJAI**

Date of Commencement of Commercial Production		21-04-2021		
Items Manufactured		Fine Rice, Broken Rice, Bran		
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	96,52,775.00	<b>79,53,391/-</b>	79,53,391/-	1,73,60,000/-
Plant & Machinery	6,51,64,062.00	5,71,60,329/-	6,16,05,757/-	<b>5,37,25,000/-</b>
Internal Electrification	81,98,743.00		nil	Nil
Total	8,30,15,580/-	6,51,13,720/-	6,95,59,148/-	7,10,85,000/-
After detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 6,16,78,391/- (Rupees Six Crores Sixteen Lakhs Seventy Eight Thousand Three Hundred and Ninety One Only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 21.04.2021 to 20.04.2036 or maximum of <b>Rs. 9,25,17,586/- (Rupees Nine Crores Twenty Five Lakhs Seventeen Thousand Five Hundred and Eighty Six Only)</b> { @ 150% of the Fixed Capital Investment of Rs. 6,16,78,391/- (Rupees Six Crores Sixteen Lakhs Seventy Eight Thousand Three Hundred and Ninety One Only)} whichever is earlier.			
B	<b>Other Incentives:</b> <ol style="list-style-type: none"> <li><b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty Lakh) and not exceeding 100% of investment in plant and machinery <b>(Rs. 5,37,25,000/-)</b></li> <li><b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) Lakh per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs 5,37,25,000/-)</b> whichever is less..</li> <li><b>Subsidy on Generating Set:</b> Subsidy @50% of the cost subject to a limit of Rs. 20</li> </ol>			

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Lakhs on cost of generating set, taxes and transportation only.

**4. Assistance for environmental compliance:** Subsidy @ 50% of the capital cost for setting up of effluent treatment plant subject to a limit of Rs. 25 lakhs

**The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs 6,16,78,391/- excluding SGST reimbursement.**

**10. M/S. G.M. MOULDERS, SILA SINDURIGHOPA, AMINGAON, KAMRUP(RURAL)**

Date of Commencement of Commercial Production		25.02.2022		
Items Manufactured		Plastic Chairs and tables		
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	1,08,13,704.65/-	80,00,000/-	80,00,000/-	80,00,000/-
Plant & Machinery	3,65,93,619.37/-	3,52,13,501/-	3,52,13,501/-	3,43,09,000/-
Electrical	56,19,903/-			33,07,000/-
Total	5,30,27,227.02/-	4,32,13,501/-	4,32,13,501/-	4,56,16,000/-
After detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 4,32,13,501/- (Rupees Four Crores Thirty Two Lakhs Thirteen Thousand Five Hundred and one only)</b> for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 25.02.2022 to 24.02.2037 or maximum of <b>Rs. 6,48,20,251/- (Rupees Six Crores Forty Eight Lakhs Twenty Thousand Two Hundred and Fifty One Only)</b> { @150% of the Fixed Capital Investment of Rs. 4,32,13,501/- (Rupees Four Crores Thirty Two Lakhs Thirteen Thousand Five Hundred and one only) } whichever is earlier.			
B	<b>Other Incentives:</b> <ol style="list-style-type: none"> <li><b>Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 Lakh (Fifty Lakh) and not exceeding 100% of investment in plant and machinery <b>(Rs. 3,52,13,501/-)</b></li> <li><b>Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (Fifty Lakh) per annum and not exceeding 100% of total investment made in plant and machinery, <b>(Rs 3,52,13,501/-)</b> whichever is less.</li> <li><b>Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10000/- (Ten Thousand Only) to the employer against each local youth employed by the unit. <b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 4,32,13,501/- excluding SGST reimbursement.</b></li> </ol>			

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**11. M/S. MEGHA FOODS AND BEVERAGES, SARUTARI, BYRNIHAT, KAMRUP(METRO)**

Date of Commencement of Commercial Production	09.03.2021
Items Manufactured	Soft drinks
The committee observed that the unit had submitted the EC application at the concerned DI&CC on 09.03.2022 which is beyond the stipulated period of one year from the date of commercial production. Accordingly, the committee rejected the EC application as it is a time barred case.	

**12. M/S NEO HYGIENE CHEMICALS PVT LTD., UNIT-II, MINI INDUSTRIAL ESTATE, KALAPAHAR, GUWAHATI, KAMRUP(METRO)**

Date of Commencement of Commercial Production	01.11.2019			
Items Manufactured	Steel rack			
The committee noted the fixed capital investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	76,000/-	nil	Nil	2,00,000/-
Plant & Machinery	34,63,615/-	33,13,777/-	33,13,777/-	34,00,000/-
Electrical	1,63,000/-	Nil	Nil	Nil
Total	37,02,615/-	33,13,777/-	33,13,777/-	36,00,000/-
After detailed discussion, the Committee decided to defer the case as it found that the enquiry report submitted by the verification officers is not clear about the eligibility of the unit.				



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**13. M/S. BABA BAKERS, TARANI ROAD, RANGIRKHARI, SILCHAR, CACHAR**

Date of Commencement of Commercial Production		10.03.2022		
Items Manufactured		Bread, biscuit, rusk, cake		
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	1,64,42,210/-	1,54,42,210/-	1,54,42,210/-	1,62,86,000/-
Plant & Machinery	2,48,71,157/-	1,82,77,000/-	2,00,94,053/-	2,42,70,000/-
Electrical	43,56,251/-	18,17,053/-	Nil	Nil
Total	4,56,69,618/-	3,55,36,263/-	3,55,36,263/-	4,05,56,000/-
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 3,55,36,263/- (Rupees Three Crores Fifty Five Lakhs Thirty Six Thousand Two Hundred and Sixty Three only)</b> for granting Eligibility Certificate, under Industrial & Investment Policy of Assam, 2019 for the following Incentives.				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 10.03.2022 to 09.03.2037 or maximum of <b>Rs. 5,33,04,394/- (Rupees Five Crores Thirty Three Lakhs Four Thousand Three Hundred and Ninety Four Only)</b> {@150% of the Fixed Capital Investment of Rs. 3,55,36,263/- (Rupees Three Crores Fifty Five Lakhs Thirty Six Thousand Two Hundred and Sixty Three only)} whichever is earlier.			
B	<p><b>Other Incentives:</b></p> <p><b>1. Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 Lakh (Fifty Lakh) and not exceeding 100% of investment in plant and machinery (<b>Rs 1,82,77,000/-</b>)</p> <p><b>2. Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (Fifty Lakh) per annum and not exceeding 100% of total investment made in plant and machinery (<b>Rs 1,82,77,000/-</b>) whichever is less.</p> <p><b>3. Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10000/- (Ten Thousand Only) to the employer against each local youth employed by the unit.</p> <p><b>4. Subsidy on Generating Set:</b> Subsidy @50% of the cost subject to a limit of Rs. 20 Lakhs on cost of generating set, taxes and transportation only.</p> <p><b>5. Assistance for environmental compliance:</b> Subsidy @ 50% of the capital cost for setting up of effluent treatment plant subject to a limit of Rs. 25 lakhs</p> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 3,55,36,263/- excluding SGST reimbursement.</b></p>			



14. M/S GANESH UDYOG, GOWALTUPGAON, GHILADHARI, GOLAGHAT

Date of Commencement of Commercial Production		01.10.2019		
Items Manufactured		Concrete paver blocks, concrete bricks		
The committee noted the Fixed capital Investment claimed by the unit as well as that recommended by Stipulated Agencies as indicated below				
Component	Fixed Capital Investment (Amount in Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	1,45,27,425.66/-	33,00,000/-	60,87,396/-	33,00,000/-
Plant & Machinery	2,08,68,800.81/-	2,05,00,000/-	2,08,58,490/-	2,05,00,000/-
Electrical	Nil	Nil	Nil	Nil
Total	3,53,96,226.47/-	2,38,00,000/-	2,69,45,886/-	2,38,00,000/-
<p>After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>Rs. 2,38,00,000/- (Rupees Two Crores Thirty Eight Lakhs only)</b> for granting Eligibility Certificate under Industrial &amp; Investment Policy of Assam, 2019 subject to submission of field verification of the unit within seven days. If the quantum of investment is less than the recommended amount, the minutes will be suitably modified vide a corrigendum.</p> <p>All the other incentives claimed by the unit will be accordingly recommended. However based on recommendation of Commissioner of Taxes and Bank Appraisal the unit is found eligible for granting Eligibility Certificate under Industrial &amp; Investment Policy of Assam, 2019 for the following Incentives.</p>				
A.	<p>SGST exemption for a period of 15 (Fifteen) years w.e.f. 10.01.2019 to 09.01.2034 or maximum of <b>Rs. 3,57,00,000/- (Rupees Three Crores Fifty Seven Lakhs Only)</b> { @150% of the Fixed Capital Investment of Rs. 2,38,00,000/- (Rupees Two Crores Thirty Eight Lakhs only) } whichever is earlier.</p>			
B.	<p><b>Other Incentives:</b></p> <p><b>1. Interest Subsidy:</b> 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 Lakh (Fifty Lakh) and not exceeding 100% of investment in plant and machinery (<b>Rs 2,05,00,000/-</b>)</p> <p><b>2. Power Subsidy:</b> Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (Fifty Lakh) per annum and not exceeding 100% of total investment made in plant and machinery (<b>Rs 2,05,00,000/-</b>) whichever is less.</p> <p><b>3. Incentive for Employment Generation:</b> State Government will provide one time incentive @ Rs.10000/- (Ten Thousand Only) to the employer against each local youth employed by the unit.</p> <p><b>4. Subsidy on Generating Set:</b> Subsidy @50% of the cost subject to a limit of Rs. 20 Lakhs on cost of generating set, taxes and transportation only.</p> <p><b>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 2,38,00,000/- excluding SGST reimbursement.</b></p>			



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**15. M/S SUNDERBANS FOOD PRODUCTS PVT LTD., PASCHIM BORAGAON, GUWAHATI,  
KAMRUP(METRO)**

The unit was issued eligibility certificate based on the recommendations of the 1<sup>st</sup> SLC dated 04/05/2022. The finished products mentioned in the EC were:

- 1) Ghee
- 2) Honey
- 3) Spice

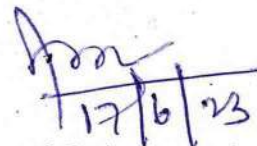
However, Office of the Commissioner of Taxes, Assam observed that honey is a natural product which is not manufactured and accordingly, the EC may be modified.

In view of the observations above, the Committee decided to amend the eligibility certificate issued earlier to the unit by omitting "Honey" from the list of the finished products.

The meeting ended with vote of thanks from the Chair.



(Himanga Dip Das)  
Additional Director of Industries & Commerce (OSD)  
&  
Member Secretary, State Level Committee



(Dr. Lakshmanan S IAS)  
Secretary to the Govt. of Assam  
Industries, Commerce & Public Enterprise  
&  
Chairman, State Level Committee