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**54. M/s Marico Limited, Plot No. 1G, Brahmaputra Industrial Park, Vill- Sila, PO- Changsari, Kamrup (Rural)**

I. General		
1	Period of claim	01.07.2019 to 30.09.2019 (14 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	24.06.2020
3	Date of receipt at CI&C office	19.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	10002.5 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Jatin Pegu, Joint Director (TS)
7	Name of Raw Materials	Almond Oil, Almond Protein, Herbal Protein
8	Source of Raw Materials purchased during the claim period	Maharashtra, Uttar Pradesh, Gujrat etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 81630588.21
11	Amount paid for purchased of RM during claim period	Rs. 641710968.08
12	Name of Finished Products	Hair Oil
13	Finished Products exported during the claim period to	Bihar, West Bengal, Haryana etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 72447042.98
16	Amount received for sale of FP during claim period	Rs. 1947447045.87
17	Income Tax Return for the Assessment Year 2019-20	Rs. 2385927750.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 135135732.00
2	Connected Load	572 KW
3	Total Units consumed	351148 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	51.68%
6	Conversion Factor RM to FP	87.13%
7	Total Quantity of RM utilized as per the assessment of CI&C	5932.737 MT
8	Total Quantity of FP produced during the period	5169.488 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Almond Oil, Almond Protein, etc.) utilized during the period (with opening balance)	5887.036 MT
	ii) Deduction (Overloading / non-submission of RC)	76.759 MT
	Eligible Quantity for FS	5810.277 MT
	90% FS as per calculation sheet	4159536.00
B Finished products		
1	i) Total quantity of FP (Hair Oil) sold outside the NER (with opening balance)	4966.971 MT
	ii) Deduction (Overloading / non-submission of RC)	31.513 MT
	Eligible quantity for FS	4935.458 MT
	90% FS for FP as per calculation sheet	2546940.00
2	i) Total quantity of FP (Hair Oil) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		2546940.00

**Total FS (A+B) as recommended by office of CI&C = Rs. 6706476.00**

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. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 6706476.00 (Rupees sixty seven lakh six thousand four hundred seventy six)** only is recommended by the SLC as 90% FS.

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**55. M/s Marico Limited, Plot No. 1G, Brahmaputra Industrial Park, Vill- Sila, PO- Changsari, Kamrup (Rural)**

I. General		
1	Period of claim	01.10.2019 to 31.12.2019 (15 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	29.09.2020
3	Date of receipt at CI&C office	21.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	10002.5 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Jatin Pegu, Joint Director (TS)
7	Name of Raw Materials	Almond Oil, Almond Protein, Herbal Protein
8	Source of Raw Materials purchased during the claim period	Maharashtra, Uttar Pradesh, Gujrat etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 58359678.32
11	Amount paid for purchased of RM during claim period	Rs. 264576493.40
12	Name of Finished Products	Hair Oil
13	Finished Products exported during the claim period to	Bihar, West Bengal. Haryana etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 1479096474.00
16	Amount received for sale of FP during claim period	Rs. 1650472123.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 2385927750.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 188515576.00
2	Connected Load	572 KW
3	Total Units consumed	268170 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	44.76%
6	Conversion Factor RM to FP	98.27%
7	Total Quantity of RM utilized as per the assessment of CI&C	4556.350 MT
8	Total Quantity of FP produced during the period	4477.525 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Almond Oil, Almond Protein, etc.) utilized during the period (with opening balance)	4452.849 MT
	ii) Deduction (Overloading / non-submission of RC)	14.999 MT
	Eligible Quantity for FS	4437.850 MT
	90% FS as per calculation sheet	3783964.00
B Finished products		
1	i) Total quantity of FP (Hair Oil) sold outside the NER (with opening balance)	4207.348 MT
	ii) Deduction (Overloading / non-submission of RC)	14.063 MT
	Eligible quantity for FS	4193.285 MT
	90% FS for FP as per calculation sheet	2488534.00
2	i) Total quantity of FP (Hair Oil) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		2488534.00

**Total FS (A+B) as recommended by office of CI&C = Rs. 6272498.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 6272498.00 (Rupees sixty two lakh seventy two thousand four hundred ninety eight)** only is recommended by the SLC as 90% FS.

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**56. M/s Marico Limited, Plot No. 99, Brahmaputra Industrial Park, Vill- Sila, PO- Changsari, Kamrup (Rural)**

The unit is engaged in manufacturing of Hair Oil, Serum, Shampoo in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 16.03.2017. There are 3 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.04.2019 to 30.06.2019 (10 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	21.03.2020
3	Date of receipt at CI&C office	21.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	5135.5 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Kataki, Joint Director (Extn.)
7	Name of Raw Materials	Liquid Paraffin, All Refined Oil, Chemical
8	Source of Raw Materials purchased during the claim period	Maharashtra, Bangalore, Gujrat etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 49918978.28
11	Amount paid for purchased of RM during claim period	Rs. 246599207.21
12	Name of Finished Products	Hair Oil, Serum, Shampoo, Liquid Soap
13	Finished Products exported during the claim period to	Bihar, Delhi, West Bengal etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 28800158.47
16	Amount received for sale of FP during claim period	Rs. 214891342.02
17	Income Tax Return for the Assessment Year 2019-20	Rs. 2385927750.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 26825157.00
2	Connected Load	443 KW
3	Total Units consumed	136722 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	18.83%
6	Conversion Factor RM to FP	98.65%
7	Total Quantity of RM utilized as per the assessment of CI&C	980.204 MT
8	Total Quantity of FP produced during the period	967.000 MT

I. Calculation of FS by CI&C Office		
<b>A Raw Materials</b>		
1	i) Quantity of RM (Liquid Paraffin, Refined Oil, Chemical) utilized during the period (with opening balance)	821.499 MT
	ii) Deduction (Overloading / non-submission of RC)	125.648 MT
	Eligible Quantity for FS	<b>695.851 MT</b>
	90% FS as per calculation sheet	<b>579789.00</b>
<b>B Finished products</b>		
1	i) Total quantity of FP (Hair Oil, Serum, Shampoo) sold outside the NER (with opening balance)	918.235 MT
	ii) Deduction (Overloading / non-submission of RC)	60.071 MT
	Eligible quantity for FS	<b>828.876 MT</b>
	90% FS for FP as per calculation sheet	<b>486495.00</b>
2	i) Total quantity of FP (Hair Oil, Serum, Shampoo) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		<b>486495.00</b>

**Total FS (A+B) as recommended by office of CI&C = Rs. 1066284.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 1066284.00 (Rupees ten lakh sixty six thousand two hundred eighty four)** only is recommended by the SLC as 90% FS.

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**57. M/s Marico Limited, Plot No. 99, Brahmaputra Industrial Park, Vill- Sila, PO- Changsari, Kamrup (Rural)**

I. General		
1	Period of claim	01.07.2019 to 30.09.2019 (11 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	24.06.2020
3	Date of receipt at CI&C office	21.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	5135.5 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Kataki, Joint Director (Extn.)
7	Name of Raw Materials	Liquid Paraffin, All Refined Oil, Chemical
8	Source of Raw Materials purchased during the claim period	Maharashtra, Bangalore, Gujrat etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 23249027.84
11	Amount paid for purchased of RM during claim period	Rs. 75799992.79
12	Name of Finished Products	Hair Oil, Serum, Shampoo, Liquid Soap
13	Finished Products exported during the claim period to	Bihar, Delhi, West Bengal etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 67090495.31
16	Amount received for sale of FP during claim period	Rs. 548074640.86
17	Income Tax Return for the Assessment Year 2019-20	Rs. 2385927750.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 36944108.00
2	Connected Load	443 KW
3	Total Units consumed	197627.71 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	22.63%
6	Conversion Factor RM to FP	97.62%
7	Total Quantity of RM utilized as per the assessment of CI&C	1190.758 MT
8	Total Quantity of FP produced during the period	1162.180 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Liquid Paraffin, Refined Oil, Chemical) utilized during the period (with opening balance)	736.698 MT
	ii) Deduction (Overloading / non-submission of RC)	32.033 MT
	Eligible Quantity for FS	704.665 MT
	90% FS as per calculation sheet	482506.00
B Finished products		
1	i) Total quantity of FP (Hair Oil, Serum, Shampoo) sold outside the NER (with opening balance)	1190.031 MT
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	1190.031 MT
	90% FS for FP as per calculation sheet	609071.00
2	i) Total quantity of FP (Hair Oil, Serum, Shampoo) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		609071.00

**Total FS (A+B) as recommended by office of CI&C = Rs. 1091577.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 1091577.00 (Rupees ten lakh ninety one thousand five hundred seventy seven)** only is recommended by the SLC as 90% FS.

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58. M/s Marico Limited, Plot No. 99, Brahmaputra Industrial Park, Vill- Sila, PO- Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2019 to 31.12.2019 (12 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	29.09.2020
3	Date of receipt at CI&C office	21.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	5135.5 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri T.K. Kataki, Joint Director (Extn.)
7	Name of Raw Materials	Liquid Paraffin, All Refined Oil, Chemical
8	Source of Raw Materials purchased during the claim period	Maharashtra, Bangalore, Gujrat etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 21120016.75
11	Amount paid for purchased of RM during claim period	Rs. 78758706.16
12	Name of Finished Products	Hair Oil, Serum, Shampoo, Liquid Soap
13	Finished Products exported during the claim period to	Bihar, Delhi, West Bengal etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 362564321.78
16	Amount received for sale of FP during claim period	Rs. 561283360.68
17	Income Tax Return for the Assessment Year 2019-20	Rs. 2385927750.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 40514300.00
2	Connected Load	443 KW
3	Total Units consumed	215154.09 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	25.81%
6	Conversion Factor RM to FP	90.32%
7	Total Quantity of RM utilized as per the assessment of CI&C	1467.440 MT
8	Total Quantity of FP produced during the period	1325.400 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Liquid Paraffin, Refined Oil, Chemical) utilized during the period (with opening balance)	1237.451 MT
	ii) Deduction (Overloading / non-submission of RC)	29.700 MT
	Eligible Quantity for FS	1027.751 MT
	90% FS as per calculation sheet	955063.45
B Finished products		
1	i) Total quantity of FP (Hair Oil, Serum, Shampoo) sold outside the NER (with opening balance)	1253.378 MT
	ii) Deduction (Overloading / non-submission of RC)	37.700 MT
	Eligible quantity for FS	1215.678 MT
	90% FS for FP as per calculation sheet	714754.60
2	i) Total quantity of FP (Hair Oil, Serum, Shampoo) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	714754.60

Total FS (A+B) as recommended by office of CI&C = Rs. 1669818.00

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. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 1669818.00 (Rupees sixteen lakh sixty nine thousand eight hundred eighteen)** only is recommended by the SLC as 90% FS.

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**59. M/s Sigma Spice Industries Pvt. Ltd., ASIDC Food Processing Park, Chattabari, Chaygaon, Kamrup (Rural)**

The unit is engaged in manufacturing of Spices in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 01.06.2016. There are 3 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.04.2019 to 30.06.2019 (13 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	21.03.2020
3	Date of receipt at CI&C office	19.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Not done as the claim is below Rs. 5.00 lakh
7	Name of Raw Materials	Chilly, Dhania, Haldi, Jeera etc.
8	Source of Raw Materials purchased during the claim period	Tamilnadu, Rajasthan, Maharashtra
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 10276666.11
11	Amount paid for purchased of RM during claim period	Rs. 155253457.67
12	Name of Finished Products	Spices
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 171651865.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 32992247.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 400247.00
2	Connected Load	850 KW
3	Total Units consumed	176061.02 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	99.99%
6	Conversion Factor RM to FP	69.04%
7	Total Quantity of RM utilized as per the assessment of CI&C	1561.066 MT
8	Total Quantity of FP produced during the period	1077.782 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Chilly, Dhania, Haldi, Jeera etc.) utilized during the period (with opening balance)	1561.066 MT
	ii) Deduction (Overloading / non-submission of RC)	47.824 MT
	Eligible Quantity for FS	<b>1513.242 MT</b>
	90% FS as per calculation sheet	<b>492003.00</b>
B Finished products		
1	i) Total quantity of FP (Spice) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Spice) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 492003.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 492003.00 (Rupees four lakh ninety two thousand three)** only is recommended by the SLC as 90% FS.

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**60. M/s Sigma Spice Industries Pvt. Ltd., ASIDC Food Processing Park, Chattabari, Chaygaon, Kamrup (Rural)**

I. General		
1	Period of claim	01.07.2019 to 30.09.2019 (14 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	29.05.2020
3	Date of receipt at CI&C office	19.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Not done as the claim is below Rs. 5.00 lakh
7	Name of Raw Materials	Chilly, Dhania, Haldi, Jeera etc.
8	Source of Raw Materials purchased during the claim period	Tamilnadu, Rajasthan, Maharashtra
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 8556073.00
11	Amount paid for purchased of RM during claim period	Rs. 135715348.26
12	Name of Finished Products	Spices
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 120190790.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 32992247.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 287498.00
2	Connected Load	850 KW
3	Total Units consumed	171339 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	100%
6	Conversion Factor RM to FP	95.38%
7	Total Quantity of RM utilized as per the assessment of CI&C	1128.114 MT
8	Total Quantity of FP produced during the period	1077.900 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Chilly, Dhania, Haldi, Jeera etc.) utilized during the period (with opening balance)	1128.114 MT
	ii) Deduction (Overloading / non-submission of RC)	93.781 MT
	Eligible Quantity for FS	<b>1034.333 MT</b>
	90% FS as per calculation sheet	<b>292430.00</b>
B Finished products		
1	i) Total quantity of FP (Spice) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Spice) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 292430.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 292430.00 (Rupees two lakh ninety two thousand four hundred thirty)** only is recommended by the SLC as 90% FS.

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**61. M/s Sigma Spice Industries Pvt. Ltd., ASIDC Food Processing Park, Chattabari, Chaygaon, Kamrup (Rural)**

I. General		
1	Period of claim	01.10.2019 to 31.12.2019 (15 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	23.09.2020
3	Date of receipt at CI&C office	21.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural) Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Not done as the claim is below Rs. 5.00 lakh
7	Name of Raw Materials	Chilly, Dhania, Haldi, Jeera etc.
8	Source of Raw Materials purchased during the claim period	Tamilnadu, Rajasthan, Maharashtra
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 8501649.00
11	Amount paid for purchased of RM during claim period	Rs. 130203178.63
12	Name of Finished Products	Spices
13	Finished Products exported during the claim period to	Local Sale
14	Actual mode of transportation of carrying FP	Ex-factory Sale
15	Actual transportation cost paid by the unit for FP exported to	Nil
16	Amount received for sale of FP during claim period	Rs. 169892145.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 32992247.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 298585.00
2	Connected Load	850 KW
3	Total Units consumed	193167 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	99.99%
6	Conversion Factor RM to FP	79.79%
7	Total Quantity of RM utilized as per the assessment of CI&C	1350.881 MT
8	Total Quantity of FP produced during the period	1077.806 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Chilly, Dhania, Haldi, Jeera etc.) utilized during the period (with opening balance)	1350.881 MT
	ii) Deduction (Overloading / non-submission of RC)	75.457 MT
	Eligible Quantity for FS	<b>1275.424 MT</b>
	90% FS as per calculation sheet	<b>414680.00</b>
B Finished products		
1	i) Total quantity of FP (Spice) sold outside the NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Spice) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	Nil
	50% FS for FP as per calculation sheet	Nil
Total eligible amount of FP		Nil

**Total FS (A+B) as recommended by office of CI&C = Rs. 414680.00**

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. Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 414680.00 (Rupees four lakh fourteen thousand six hundred eighty)** only is recommended by the SLC as 90% FS.



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**62. M/s Superlite AAC Blocks Industry, 14<sup>th</sup> Mile, Sarutari, Byrnihat, Sonapur, Kamrup (M)**

The unit is engaged in manufacturing of AAC Block in the district of Kamrup (M) and it has gone into commercial production w.e.f. 01.04.2016. There are 2 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.10.2018 to 31.12.2018 (11 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	26.09.2019
3	Date of receipt at CI&C office	07.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	35448 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Lime Powder, Aluminium Powder, Clinker, Plaster of Paris / Gypsum etc.
8	Source of Raw Materials purchased during the claim period	Rajasthan, Bhutan, Meghalaya etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 12999294.00
11	Amount paid for purchased of RM during claim period	Rs. 42884735.00
12	Name of Finished Products	AAC Blocks
13	Finished Products exported during the claim period to	Meghalaya, Siliguri, Bhutan etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 13762021.00
16	Amount received for sale of FP during claim period	Rs. 151476774.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 92371.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 2053617.00
2	Connected Load	1500 KW
3	Total Units consumed	561992 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	82.63%
6	Conversion Factor RM to FP	99.50%
7	Total Quantity of RM utilized as per the assessment of CI&C	29291.372 MT
8	Total Quantity of FP produced during the period	29145.630 MT

I. Calculation of FS by CI&C Office		
<b>A Raw Materials</b>		
1	i) Quantity of RM (Lime Powder, Aluminium Powder, Clinker, Plaster of Paris / Gypsum etc.) utilized during the period (with opening balance)	7740.392 MT
	ii) Deduction (Overloading / non-submission of RC)	331.425 MT
	Eligible Quantity for FS	<b>7408.967 MT</b>
	90% FS as per calculation sheet	<b>4141906.00</b>
<b>B Finished products</b>		
1	i) Total quantity of FP (AAC Blocks) sold outside the NER (with opening balance)	4335.098 MT
	ii) Deduction (Overloading / non-submission of RC)	68.073 MT
	Eligible quantity for FS	<b>4267.025 MT</b>
	90% FS for FP as per calculation sheet	<b>2977828.00</b>
2	i) Total quantity of FP (AAC Blocks) sold within NER (with opening balance)	7605.945 MT
	ii) Deduction (Overloading / non-submission of RC)	720.273 MT
	Eligible quantity for FS	<b>6885.672 MT</b>
	50% FS for FP as per calculation sheet	<b>2739393.00</b>
Total eligible amount of FP		<b>5717221.00</b>

**Total FS (A+B) as recommended by office of CI&C = Rs. 9859127.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 9859127.00 (Rupees ninety eight lakh fifty nine thousand one hundred twenty seven)** only is recommended by the SLC as 90% & 50% FS.

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**63. M/s Superlite AAC Blocks Industry, 14<sup>th</sup> Mile, Sarutari, Byrnihat, Sonapur, Kamrup (M)**

I. General		
1	Period of claim	01.01.2019 to 31.03.2019 (12 <sup>th</sup> Claim)
2	Date of submission of FSS claim at DICC	26.09.2019
3	Date of receipt at CI&C office	07.10.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	35448 MT
6	i) Name of Verification officer of GM, DICC	Sri P. Hazarika, GM, DICC, Kamrup (M) Sri K.M.S. Bordoloi, FM, DICC, Kamrup (M)
	ii) Name of Re-Verification Officer of CI&C	Sri H.D. Das, Addl. Director (UAZ)
7	Name of Raw Materials	Lime Powder, Aluminium Powder, Clinker, Plaster of Paris / Gypsum etc.
8	Source of Raw Materials purchased during the claim period	Rajasthan, Bhutan, Meghalaya etc.
9	Actual mode of transportation for carrying RM during the claim period	By Road
10	Actual transportation cost paid for RM during the claim period	Rs. 17896306.00
11	Amount paid for purchased of RM during claim period	Rs. 43394567.00
12	Name of Finished Products	AAC Blocks
13	Finished Products exported during the claim period to	Meghalaya, Siliguri, Bhutan etc.
14	Actual mode of transportation of carrying FP	By Road
15	Actual transportation cost paid by the unit for FP exported to	Rs. 11950550.00
16	Amount received for sale of FP during claim period	Rs. 159545603.00
17	Income Tax Return for the Assessment Year 2018-19	Rs. 92371.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 5753792.00
2	Connected Load	1500 KW
3	Total Units consumed	561993.60 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	78.65%
6	Conversion Factor RM to FP	99.97%
7	Total Quantity of RM utilized as per the assessment of CI&C	27878.583 MT
8	Total Quantity of FP produced during the period	27871.583 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Lime Powder, Aluminium Powder, Clinker, Plaster of Paris / Gypsum etc.) utilized during the period (with opening balance)	6552.667 MT
	ii) Deduction (Overloading / non-submission of RC)	97.910 MT
	Eligible Quantity for FS	<b>6454.757 MT</b>
	90% FS as per calculation sheet	<b>3702284.00</b>
B Finished products		
1	i) Total quantity of FP (AAC Blocks) sold outside the NER (with opening balance)	2376.780 MT
	ii) Deduction (Overloading / non-submission of RC)	83.233 MT
	Eligible quantity for FS	<b>2293.547 MT</b>
	90% FS for FP as per calculation sheet	<b>1600598.00</b>
2	i) Total quantity of FP (AAC Blocks) sold within NER (with opening balance)	7331.017 MT
	ii) Deduction (Overloading / non-submission of RC)	518.217 MT
	Eligible quantity for FS	<b>6812.800 MT</b>
	50% FS for FP as per calculation sheet	<b>2809619.00</b>
Total eligible amount of FP		<b>4410217.00</b>

**Total FS (A+B) as recommended by office of CI&C = Rs. 8112501.00**

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.

Therefore, the lowest amount is considered as the admissible subsidy to the unit and accordingly, **Rs. 8112501.00 (Rupees eighty one lakh twelve thousand five hundred one)** only is recommended by the SLC as 90% & 50% FS.