

59. M/s Anabond Limited, Plot No. 1A, Brahmaputra Industrial Park, Sila, Kamalpur, PO- Amingaon, Kamrup (Rural)

I. General		
1	Period of claim	01.01.2019 to 31.03.2019 (9 th Claim)
2	Date of submission of FSS claim at DICC	30.12.2019
3	Date of receipt at CI&C office	03.02.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	372.50 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Not done as the claim is below Rs. 5.00 lakh
8	Source of Raw Materials purchased during the claim period	Chemicals
9	Actual mode of transportation for carrying RM during the claim period	Maharashtra, Tamil Nadu, Haryana
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 1296147.00
12	Name of Finished Products	Rs. 31901950.01
13	Finished Products exported during the claim period to	Sealants
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2018-19	Rs. 172499829.00
		Rs. 46548993.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 1859804.00
2	Connected Load	310 KW
3	Total Units consumed	102780 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	27.28%
6	Conversion Factor RM to FP	78.38%
7	Total Quantity of RM utilized as per the assessment of CI&C	139.979 MT
8	Total Quantity of FP produced during the period	109.721 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Chemicals) utilized during the period (with opening balance)	139.979 MT
	ii) Deduction (Overloading / non-submission of RC)	15.960 MT
	Eligible Quantity for FS	124.019 MT
	90% FS as per calculation sheet	72278.00
B Finished products		
1	i) Total quantity of FP (Sealants) 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 (Sealants) 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. 72278.00

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. 72278.00 (Rupees seventy two thousand two hundred seventy eight)** only is recommended by the SLC as 90% FS.

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60. M/s Joyshree Cement Industries, Laxmi Nagar, Sila, Changsari, Kamrup (Rural)

The unit is engaged in manufacturing of Cement (PPC) in the district of Kamrup (Rural) and it has gone into commercial production w.e.f. 03.02.2016. There are 4 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.07.2019 to 30.09.2019 (15 th Claim)
2	Date of submission of FSS claim at DICC	06.11.2019
3	Date of receipt at CI&C office	11.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	22950 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri Bipul Das, Addl. Director (FP)
7	Name of Raw Materials	Clinker, Gypsum
8	Source of Raw Materials purchased during the claim period	Meghalaya, West Bengal, Bhutan
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. 18598384.00
11	Amount paid for purchased of RM during claim period	Rs. 91652456.00
12	Name of Finished Products	Cement
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. 137451151.00
17	Income Tax Return for the Assessment Year 2019-20	Rs. 5240704.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 29772645.00
2	Connected Load	1100 KW
3	Total Units consumed	930060 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	90.15%
6	Conversion Factor RM to FP	99.90%
7	Total Quantity of RM utilized as per the assessment of CI&C	20710.943 MT
8	Total Quantity of FP produced during the period	20690.250 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Clinker, Gypsum) utilized during the period (with opening balance)	16306.54 MT
	ii) Deduction (Overloading / non-submission of RC)	659.65 MT
	Eligible Quantity for FS	15646.89 MT
	90% FS as per calculation sheet	12766620.00
B Finished products		
1	i) Total quantity of FP (Cement) 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 (Cement) 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. 12766620.00

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. 12766620.00 (Rupees one crore twenty seven lakh sixty six thousand six hundred twenty)** only is recommended by the SLC as 90% FS.

61. M/s Joyshree Cement Industries, Laxmi Nagar, Sila, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.10.2019 to 31.12.2019 (16 th Claim)
2	Date of submission of FSS claim at DICC	05.02.2020
3	Date of receipt at CI&C office	08.01.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	22950 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Sri Bipul Das, Addl. Director (FP)
8	Source of Raw Materials purchased during the claim period	Clinker, Gypsum
9	Actual mode of transportation for carrying RM during the claim period	Meghalaya, West Bengal, Bhutan
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 26153207.00
12	Name of Finished Products	Rs. 62918216.00
13	Finished Products exported during the claim period to	Cement
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2019-20	Rs. 140519910.00
		Rs. 5240704.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 30606205.00
2	Connected Load	1100 KW
3	Total Units consumed	914742 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	93.36%
6	Conversion Factor RM to FP	99.90%
7	Total Quantity of RM utilized as per the assessment of CI&C	21446.424 MT
8	Total Quantity of FP produced during the period	21425.000 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Clinker, Gypsum) utilized during the period (with opening balance)	17904.551 MT
	ii) Deduction (Overloading / non-submission of RC)	1974.280 MT
	Eligible Quantity for FS	15930.271 MT
	90% FS as per calculation sheet	14218275.00
B Finished products		
1	i) Total quantity of FP (Cement) 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 (Cement) 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. 14218275.00

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. 14218275.00** (Rupees one crore forty two lakh eighteen thousand two hundred seventy five) only is recommended by the SLC as 90% FS.

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62. M/s Joyshree Cement Industries, Laxmi Nagar, Sila, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.01.2020 to 31.03.2020 (17 th Claim)
2	Date of submission of FSS claim at DICC	02.06.2020
3	Date of receipt at CI&C office	08.06.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	22950 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Sri H.D. Das Das, Addl. Director (UAZ)
8	Source of Raw Materials purchased during the claim period	Clinker, Gypsum
9	Actual mode of transportation for carrying RM during the claim period	Meghalaya, West Bengal, Bhutan
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 45856330.00
12	Name of Finished Products	Rs. 66008486.00
13	Finished Products exported during the claim period to	Cement
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2019-20	Rs. 137509494.00
		Rs. 5240704.00

II. Payment of Taxes etc.		
1	GST paid	
2	Connected Load	Rs. 30014198.00
3	Total Units consumed	1100 KW
4	Electricity Duty paid for DG set	1021743 Units
5	Capacity Utilization	Not Used
6	Conversion Factor RM to FP	91.45%
7	Total Quantity of RM utilized as per the assessment of CI&C	91.24%
8	Total Quantity of FP produced during the period	22778.334 MT
		20577.750 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Clinker, Gypsum) utilized during the period (with opening balance)	16574.678 MT
	ii) Deduction (Overloading / non-submission of RC)	2862.740 MT
	Eligible Quantity for FS	13711.938 MT
	90% FS as per calculation sheet	8628877.00
B Finished products		
1	i) Total quantity of FP (Cement) 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 (Cement) 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. 8628877.00

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. 8628877.00 (Rupees eighty six lakh twenty eight thousand eight hundred seventy seven)** only is recommended by the SLC as 90% FS.

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63. M/s Joyshree Cement Industries, Laxmi Nagar, Sila, Changsari, Kamrup (Rural)

I. General		
1	Period of claim	01.04.2020 to 30.06.2020 (18 th Claim)
2	Date of submission of FSS claim at DICC	11.08.2020
3	Date of receipt at CI&C office	21.08.2020
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	22950 MT
6	i) Name of Verification officer of GM, DICC	Sri K.L. Baishya, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Sri H.D. Das Das, Addl. Director (UAZ)
8	Source of Raw Materials purchased during the claim period	Clinker, Gypsum
9	Actual mode of transportation for carrying RM during the claim period	Meghalaya, West Bengal, Bhutan
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 32291802.00
12	Name of Finished Products	Rs. 15583370.00
13	Finished Products exported during the claim period to	Cement
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2019-20	Rs. 108792683.00
		Rs. 5240704.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 23798602.00
2	Connected Load	1100 KW
3	Total Units consumed	697032 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	71.86%
6	Conversion Factor RM to FP	99.90%
7	Total Quantity of RM utilized as per the assessment of CI&C	16185.162 MT
8	Total Quantity of FP produced during the period	16169.000 MT

I. Calculation of FS by CI&C Office		
A Raw Materials		
1	i) Quantity of RM (Clinker, Gypsum) utilized during the period (with opening balance)	12977.061 MT
	ii) Deduction (Overloading / non-submission of RC)	81.975 MT
	Eligible Quantity for FS	
	90% FS as per calculation sheet	12895.086 MT
B Finished products		
1	i) Total quantity of FP (Cement) sold outside the NER (with opening balance)	
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	90% FS for FP as per calculation sheet	Nil
2	i) Total quantity of FP (Cement) sold within NER (with opening balance)	Nil
	ii) Deduction (Overloading / non-submission of RC)	Nil
	Eligible quantity for FS	
	50% FS for FP as per calculation sheet	Nil
	Total eligible amount of FP	Nil
		Nil

Total FS (A+B) as recommended by office of CI&C = Rs. 8183497.00

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. 8183497.00 (Rupees eighty one lakh eighty three thousand four hundred ninety seven)** only is recommended by the SLC as 90% FS.

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64. 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 5 Nos. of FSS claim of the Unit and details of the claim are as follows:

I. General		
1	Period of claim	01.01.2018 to 31.03.2018 (8 th Claim) =
2	Date of submission of FSS claim at DICC	29.12.2018
3	Date of receipt at CI&C office	15.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, 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. 6886889.00
11	Amount paid for purchased of RM during claim period	Rs. 112059335.29
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. 140737491.23
17	Income Tax Return for the Assessment Year 2017-18	Rs. 17131509.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 299610.00
2	Connected Load	850 KW
3	Total Units consumed	152820 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	83.92%
6	Conversion Factor RM to FP	99.52%
7	Total Quantity of RM utilized as per the assessment of CI&C	908.891 MT
8	Total Quantity of FP produced during the period	904.455 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)	908.56 MT
	ii) Deduction (Overloading / non-submission of RC)	97.97 MT
	Eligible Quantity for FS	810.59 MT
	90% FS as per calculation sheet	248621.00
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. 248621.00

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. 248621.00 (Rupees two lakh forty eight thousand six hundred twenty one)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.04.2018 to 30.06.2018 (9 th Claim)
2	Date of submission of FSS claim at DICC	23.08.2019
3	Date of receipt at CI&C office	15.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, 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. 4874430.00
11	Amount paid for purchased of RM during claim period	Rs. 55078632.00
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. 124624070.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 17131509.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 225613.00
2	Connected Load	850 KW
3	Total Units consumed	145018.52 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	82.55%
6	Conversion Factor RM to FP	86.71%
7	Total Quantity of RM utilized as per the assessment of CI&C	921.555 MT
8	Total Quantity of FP produced during the period	889.795 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)	920.111 MT
	ii) Deduction (Overloading / non-submission of RC)	109.521 MT
	Eligible Quantity for FS	810.590 MT
	90% FS as per calculation sheet	242356.00
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. 242356.00

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. 242356.00 (Rupees two lakh forty two thousand three hundred fifty six) only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.07.2018 to 30.09.2018 (10 th Claim)
2	Date of submission of FSS claim at DICC	28.06.2019
3	Date of receipt at CI&C office	15.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural)
	ii) Name of Re-Verification Officer of CI&C	Sri A.K. Bharali, FM, DICC, Kamrup (Rural)
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. 7794924.00
11	Amount paid for purchased of RM during claim period	Rs. 124825211.50
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. 125921580.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 17131509.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 277986.00
2	Connected Load	850 KW
3	Total Units consumed	147555 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	72.35%
6	Conversion Factor RM to FP	90.48%
7	Total Quantity of RM utilized as per the assessment of CI&C	961.887 MT
8	Total Quantity of FP produced during the period	779.835 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)	860.767 MT
	ii) Deduction (Overloading / non-submission of RC)	50.177 MT
	Eligible Quantity for FS	810.590 MT
	90% FS as per calculation sheet	216381.00
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. 216381.00

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. 216381.00 (Rupees two lakh sixteen thousand three hundred eighty one)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.10.2018 to 31.12.2018 (11 th Claim)
2	Date of submission of FSS claim at DICC	29.09.2019
3	Date of receipt at CI&C office	15.11.2019
4	Status of the unit	Functioning
5	Installed/assessed capacity quarterly	1077.913 MT
6	i) Name of Verification officer of GM, DICC	Sri G.K. Das, GM, DICC, Kamrup (Rural) Sri A.K. Bharali, 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. 9867202.00
11	Amount paid for purchased of RM during claim period	Rs. 118773461.27
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. 168093640.00
17	Income Tax Return for the Assessment Year 2017-18	Rs. 17131509.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 417765.00
2	Connected Load	850 KW
3	Total Units consumed	161957 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	99.43%
6	Conversion Factor RM to FP	94.43%
7	Total Quantity of RM utilized as per the assessment of CI&C	1147.194 MT
8	Total Quantity of FP produced during the period	1071.783 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)	1136.122 MT
	ii) Deduction (Overloading / non-submission of RC)	112.222 MT
	Eligible Quantity for FS	1023.900 MT
	90% FS as per calculation sheet	323882.00
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. 323882.00

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. 323882.00 (Rupees three lakh twenty three thousand eight hundred eighty two)** only is recommended by the SLC as 90% FS.

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

I. General		
1	Period of claim	01.01.2019 to 31.03.2019 (12 th Claim)
2	Date of submission of FSS claim at DICC	30.12.2019
3	Date of receipt at CI&C office	03.02.2020
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)
	ii) Name of Re-Verification Officer of CI&C	Sri S.P. Bhuyan, FM, DICC, Kamrup (Rural)
7	Name of Raw Materials	Not done as the claim is below Rs. 5.00 lakh
8	Source of Raw Materials purchased during the claim period	Chilly, Dhania, Haldi, Jeera etc.
9	Actual mode of transportation for carrying RM during the claim period	Tamilnadu, Rajasthan, Maharashtra
10	Actual transportation cost paid for RM during the claim period	By Road
11	Amount paid for purchased of RM during claim period	Rs. 9689890.00
12	Name of Finished Products	Rs. 142766008.44
13	Finished Products exported during the claim period to	Spices
14	Actual mode of transportation of carrying FP	Local Sale
15	Actual transportation cost paid by the unit for FP exported to	Ex-factory Sale
16	Amount received for sale of FP during claim period	Nil
17	Income Tax Return for the Assessment Year 2017-18	Rs. 154872205.00
		Rs. 17131509.00

II. Payment of Taxes etc.		
1	GST paid	Rs. 556392.00
2	Connected Load	850 KW
3	Total Units consumed	164400 Units
4	Electricity Duty paid for DG set	Not Used
5	Capacity Utilization	116.89% (Restricted to 100%)
6	Conversion Factor RM to FP	97.24%
7	Total Quantity of RM utilized as per the assessment of CI&C	1216.326 MT
8	Total Quantity of FP produced during the period	1182.707 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)	1216.326 MT
	ii) Deduction (Overloading / non-submission of RC)	143.976 MT
	Eligible Quantity for FS	1072.350 MT
	90% FS as per calculation sheet	298275.00
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. 298275.00

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. 298275.00 (Rupees two lakh ninety eight thousand two hundred seventy five)** only is recommended by the SLC as 90% FS.