

Minutes of the meeting of State Level Committee for SSI units held on 05.05.2018 at 11.00 AM in the Conference Hall of Assam Industrial Development Corporation Ltd., R. G. baruah Road, Guwahati-24 for grant of Eligibility Certificate under Industrial & Investment Policy of Assam,2014.

**Members Present :**

1	Dr. K. K. Dwivedi, IAS Commissioner of Industries & Commerce, Assam	Chairman
2.	Sri Anurag Goel, IAS, Commissioner of Taxes, Assam	Member
3	Sri Rituraj Bora, ACS Director of Employment & Craftsman Training, Assam	Member
4	Smti. Mayuri Chetia, ACS Joint Secretary to the Govt. of Assam, Finance Department	Member
5	Sri Dhiman Kr. Choudhury, ACS Deputy Secretary to the Govt. of Assam, Revenue & Disaster Management Department	Member
6	Sri Rakesh Agarwala, Addl. Commissioner of Taxes, Assam	Member
7	Sri Sanjib Goswami, Chief General Manager (Com), APDCL.	Member
8	Smti. Nafisa Hussain Borbora, Deputy General Manager, APDCL	Member
9	Sri Prokash Dutta, Deputy General Manager (HR), APDCL	Member
10	Sri Bibhu Medhi, Assistant General Manager (Com), APDCL	Member
11	Sri P. Bora, Dy. General Manager (T), AIDC Ltd.	Member
12	Sri Mridul Kr. Das, Asstt. Executive Engineer, Pollution Control Board, Assam	Member
13	Sri Bipul Das, Additional Director of Industries & Commerce (DIC)	Member
14	Smti Manjula Saikia Bhuyan, Additional Director of Industries & Commerce (FP)	Member Secretary

Dr. K. K. Dwivedi, IAS, Commissioner of Industries & Commerce, Assam and Chairman, State Level Committee presided over the meeting.

Smti Manjula Saikia Bhuyan, Additional Director of Industries & Commerce (FP) and Member Secretary, State Level Committee welcomed the members and explained the purpose of the meeting. She requested the members to deliberate on the Agenda placed before the Committee and take necessary decisions accordingly.

**Agenda 1 : Confirmation of Minutes of the State Level Committee meeting held on 05.03.2018**

The Committee confirmed the minutes of the State Level Committee meeting held on 05.03.2018.

**Agenda 2 : Scrutiny and approval of Proposals for issue of Eligibility Certificate under the Industrial & Investment Policy of Assam,2014**

The Member Secretary placed the EC applications, as indicated below, for consideration of the Committee :

(A) New Units	:	9 Nos
(B) Expansion Units	:	3 Nos
(C) Prayer for modification of Eligibility Certificate	:	2 Nos
(D) Prayer for Condonation of delay in submission of EC application	:	1 No
(E) Proposals deferred by earlier SLC	:	2 Nos
<b>Total</b>	:	<b>17 Nos</b>

The Member Secretary also informed the Committee that

(a) All the EC applications were scrutinized as per approved operational Guidelines and found to be eligible for Grant of EC under Industrial & Investment Policy of Assam,2014.

(b) In respect of all the units, views of Commissioner of Taxes, Assam have been obtained.

(c) The eligible investment in Factory Building & Plant & Machinery have been co-related with the Bank Appraisal Reports

Commissioner, Industries & Commerce, Assam & Chairman, State Level Committee opined that Eligibility Certificates are to be issued in a time bound manner. However, as multiple verifications by Industries & Commerce as well as Taxation Department often delay issue of Eligibility Certificates, he suggested for Joint Verification of the units by the two Departments. Commissioner of Taxes, Assam suggested that General Manager, District Industries & Commerce Centre & Superintendent of Taxes of the concerned unit may be directed to Jointly Verify the units before forwarding the proposals to their respective Commissionerates for further necessary action, which will considerably reduce the time taken for issue of Eligibility Certificate. After detailed discussion, the Committee decided to accept the suggestion of Commissioner of Taxes, Assam and requested the concerned authorities to issue necessary orders accordingly.

Then the Committee decided to examine the proposals and took decisions as indicated below :

(A) The Committee examined all the 9 (Nine) proposals of New units for VAT exemption placed by Member Secretary and decisions were taken on each case as follows :

**1. M/s. Assam Air Products Pvt.Ltd., Gadhali Bebejia, Samaguri, Dist-Nagaon.**

Date of Commencement of Commercial Production : 20.08.2014

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)
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	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	2422214/-	1864904/-	1864904/-	27.18
Plant & Machinery	24124220/-	22055795/-	22055795/-	350.85
<b>Total</b>	26546434/-	23920699/-	23920699/-	378.03

The Committee noted that there is no difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. **23920699.00** ( Rupees Two Crore Thirty Nine Lakh Twenty Thousand Six Hundred Ninety Nine ) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **20.08.2014** to **19.08.2029** or Rs. **35881049.00** (Rupees Three Crore Fifty Eight Lakh Eighty One Thousand Forty Nine) only { @150% of the eligible Fixed Capital Investment of Rs. **23920699.00** ( Rupees Two Crore Thirty Nine Lakh Twenty Thousand Six Hundred Ninety Nine ) only} whichever is earlier.

**2. M/s. Arohan Foods Pvt. Ltd., Arohan Greens, Vill-Karchia, Sonapur, Kamrup(M).**

Date of Commencement of Commercial Production : 17.02.2015

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	5823750/-	2398583/-	2398583/-	26.38
Plant & Machinery	11307057/-	10373189/-	10373189/-	104.16
<b>Total</b>	17130807/-	12771772/-	12771772/-	130.54

The Committee noted that there is no difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. **12771772.00** ( Rupees One crore Twenty Seven Lakh Seventy One Thousand Seven Hundred seventy Two ) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **17.02.2015** to

**16.02.2030** or Rs. **19157658.00** (Rupees One Crore Ninety One Lakh Fifty Seven Thousand Six Hundred Fifty Eight) only {@150% of the eligible Fixed Capital Investment of Rs. **12771772.00** ( Rupees One crore Twenty Seven Lakh Seventy One Thousand Seven Hundred seventy Two) only} whichever is earlier.

**3. M/s Kamrup Udyog, Industrial Area, Kalapahar, Guwahati-16,**

Date of Commencement of Commercial Production : 17.06.2015

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	2375347/-	0.00	0.00	0.00
Plant & Machinery	7116109/-	6527027/-	6478582/-	72.87
<b>Total</b>	<b>9491456/-</b>	<b>6527027/-</b>	<b>6478582/-</b>	<b>72.87</b>

The Committee noted that the difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes is due to deduction of investment in tools etc. by the Taxation Department. After detailed discussion, the Committee approved Fixed Capital Investment amounting to Rs. **6478582.00** (Rupees Sixty Four Lakh Seventy Eight Thousand Five Hundred Eighty Two) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **17.06.2015** to **16.06.2030** or Rs. **9717873.00** (Rupees Ninety Seven Lakh Seventeen Thousand Eight Hundred Seventy Three) only {@150% of the eligible Fixed Capital Investment of Rs. **6478582.00** (Rupees Sixty Four Lakh Seventy Eight Thousand Five Hundred Eighty Two) only} whichever is earlier.

**4. M/s. Brahmaputra Wire Fab Industries., Pancharia, Dolor Pathar, Hajo, Kamrup(R),**

Date of Commencement of Commercial Production : 05.04.2016

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by	Recommended	Recommended	As per Bank

	Unit	by Commissioner of Industries & Commerce	by Commissioner of Taxes	Appraisal (Rs. In Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	16082888/-	15740188/-	15796171/-	134.53
<b>Total</b>	16082888/-	15740188/-	15796171/-	134.53

The Committee noted that the difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes is due to deduction of items procured after date of commercial production & Cash payments by the Industries & Commerce Department. However, after detailed discussion, the Committee decided to restrict the eligible Fixed Capital Investment to the Bank Appraised amount of Rs. **134.53 Lakh** (Rupees One Crore Thirty Four Lakh Fifty Three Thousand ) only in Plant & Machinery for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **05.04.2016 to 04.04.2031** or Rs. **201.795 Lakh** (Rupees Two Crore One Lakh Seventy Nine Thousand Five Hundred ) only { @150% of the eligible Fixed Capital Investment of Rs. **134.53 Lakh** (Rupees One Crore Thirty Four Lakh Fifty Three Thousand) only } whichever is earlier.

**5. M/s. Impec Packers, No-2 Dolabari, Tezpur, Sonitpur.**

Date of Commencement of Commercial Production : 21.10.2016

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	720667/-	0.00	0.00	0.00
Plant & Machinery	27234651/-	27125240/-	26449301/-	280.81
<b>Total</b>	27955318/-	27125240/-	26449301/-	280.81

The Committee noted that the difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes is due to restriction of the investment in Plant & Machinery to CA certified amount by Taxation Department. After detailed discussion, the Committee approved Fixed Capital Investment amounting to Rs. **26449301.00** (Rupees Two Crore Sixty Four Lakh Forty Nine Thousand Three Hundred One)

only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **21.10.2016 to 20.10.2031** or Rs. **39673952.00** (Rupees Three Crore Ninety Six Lakh Seventy Three Thousand Nine hundred fifty Two) only { @150% of the eligible Fixed Capital Investment of Rs. **26449301.00** (Rupees Two Crore Sixty Four Lakh Forty Nine Thousand Three Hundred One) only} whichever is earlier.

**6. M/s. Shalini Roofing Pvt. Ltd. (Unit-II), Shiv Shakti Nagar, Near- Gems N.P. School, Lokhora, Guwahati**

Date of Commencement of Commercial Production : 06-07-2016

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	1671874/-	0.00	0.00	35.00
Plant & Machinery	18774587/-	15565108/-	15792946/-	154.88
<b>Total</b>	20446461/-	15565108/-	15792946/-	189.88

The Committee noted that the difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes is due to deduction of ineligible items like gear oil, printer etc. by Industries & Commerce Department. However, after detailed discussion, the Committee decided to restrict the eligible Fixed Capital Investment to the Bank Appraised amount of Rs. **154.88 Lakh** (Rupees One Crore Fifty Four Lakh Eighty Eight Thousand ) only in Plant & Machinery for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **06-07-2016 to 05-07-2031** or Rs. **232.32 Lakh** (Rupees Two Crore Thirty Two Lakh Thirty Two Thousand) only { @150% of the eligible Fixed Capital Investment of Rs. **154.88 Lakh** (Rupees One Crore Fifty Four Lakh Eighty Eight Thousand) only} whichever is earlier.

**7. M/s. Saradmoni Food Products., Vill-Vill-Malua, P.O- Srigouri, Dist-Karimganj.**

Date of Commencement of Commercial Production : 18.08.2016

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	13297036/-	8765546/-	8765546/-	128.21
Plant & Machinery	9159209/-	8492309/-	8892857/-	113.37
<b>Total</b>	<b>22456245/-</b>	<b>17257855/-</b>	<b>17658403/-</b>	<b>241.58</b>

The Committee noted that the difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes is due to deduction of Cash payments by Industries & Commerce department. After detailed discussion, the Committee approved Fixed Capital Investment amounting to Rs. **17257855.00** (Rupees One Crore Seventy Two Lakh Fifty Seven Thousand Eight Hundred Fifty Five) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **18.08.2016** to **17.08.2031** or Rs. **25886783.00** (Rupees Two Crore Fifty Eight Lakh Eighty Six Thousand Seven Hundred Eighty Three) only {@150% of the eligible Fixed Capital Investment of Rs. **17257855.00** (Rupees One Crore Seventy Two Lakh Fifty Seven Thousand Eight Hundred Fifty Five) only} whichever is earlier.

**8. M/s Dyna Roof Pvt.Ltd., (Unit-II), N.H.-31, Amingaon, Gauripur, Kamrup(R).**

Date of Commencement of Commercial Production : 29-03-2017

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	17796170/-	16624519/-	17708700/-	177.96
Plant & Machinery	22549768/-	20141800/-	20152775/-	232.03
<b>Total</b>	<b>40345938/-</b>	<b>36766319/-</b>	<b>37861475/-</b>	<b>409.99</b>

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The Committee noted that the difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes is due to deduction of hiring charges of excavators, loaders etc. After detailed discussion, the Committee approved Fixed Capital Investment amounting to Rs. **36766319.00** (Rupees Three Crore Sixty Seven Lakh Sixty Six Thousand Three Hundred Nineteen) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **29-03-2017 to 28-03-2032** or Rs. **55149479.00** (Rupees Five Crore Fifty One Lakh Forty Nine Thousand Four Hundred Seventy Nine) only { @150% of the eligible Fixed Capital Investment of Rs. **36766319.00** (Rupees Three Crore Sixty Seven Lakh Sixty Six Thousand Three Hundred Nineteen) only } whichever is earlier.

**9. M/s. Adhunik Industries, Gauripur, North Guwahati, Kamrup(R).**

Date of Commencement of Commercial Production : 30.03.2017

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	11240277/-	11120277/-	11120277/-	153.13
Plant & Machinery	17535046/-	17535046/-	17535046/-	220.46
<b>Total</b>	<b>28775323/-</b>	<b>28655323/-</b>	<b>28655323/-</b>	<b>373.59</b>

The Committee noted that there is no difference between the eligible investment recommended by Commissioner of Industries & Commerce & Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. **28655323.00** ( Rupees Two Crore Eighty Six Lakh Fifty Five Thousand Three Hundred Twenty Three ) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2014 for the following incentives :

- a) VAT exemption for a period of 15 (Fifteen) years w.e.f **30.03.2017 to 29.03.2032** or Rs. **42982985.00** (Rupees Four Crore Twenty Nine Lakh Eighty Two Thousand Nine Hundred Eighty Five ) only { @150% of the eligible Fixed Capital Investment of Rs. **28655323.00** ( Rupees Two Crore Eighty Six Lakh Fifty Five Thousand Three Hundred Twenty Three ) only } whichever is earlier.



(B) The Committee examined the 3 (Three) proposals of Existing unit undergoing Expansion/ Modernisation/Diversification for VAT exemption placed by Member Secretary and decision was taken as follows :

**1. M/s. S.K. Industries, I/E, Cinnamara, Jorhat.**

Date of Commencement of Commercial Production : 20.01.2016 (Expansion)

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	1153026/-	1056688/-	1056688/-	11.53
Plant & Machinery	2796734/-	2828667/-	2828667/-	27.58
<b>Total</b>	<b>3949760/-</b>	<b>3885355/-</b>	<b>3885355/-</b>	<b>39.11</b>

The Committee decided to defer the proposal and directed the Member Secretary to re-examine the proposal regarding fulfillment of all the Criteria for Expansion along with the actual returns submitted to different Govt. agencies and place before the next SLC for consideration.

**2. M/s. N.E. Plast Co., Jayguru, Amingaon, Kamrup(R).**

Date of Commencement of Commercial Production : 01.04.2016 (Expansion)

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	2342316/-	2033738/-	2033738/-	15.00
Plant & Machinery	8691272/-	8525922/-	8525922/-	89.27
<b>Total</b>	<b>11033588/-</b>	<b>10559660/-</b>	<b>10559660/-</b>	<b>104.27</b>

The Committee decided to defer the proposal and directed the Member Secretary to re-examine the proposal regarding fulfillment of all the Criteria for Expansion along with the actual returns submitted to different Govt. agencies and place before the next SLC for consideration.

**3. M/s. Manjushree Packaging, A.K. Dev Road, Datalpara, Guwahati-25,**

Date of Commencement of Commercial Production : 09.12.2016 (Expansion)

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	935603/-	930635/-	930635/-	10.30
Plant & Machinery	18599829.5	18426088/-	18426088/-	177.86
<b>Total</b>	19535432.5	19356723/-	19356723/-	188.16

The Committee decided to defer the proposal and directed the Member Secretary to re-examine the proposal regarding fulfillment of all the Criteria for Expansion along with the actual returns submitted to different Govt. agencies and place before the next SLC for consideration..

(C) The Committee examined the 2 (Two) proposals placed for modification of the EC already issued to the units and decision was taken as follows :

**1. M/s Plution Plastic, EPIP Complex, Amingaon, Dist-Kamrup(R).**

Date of Commencement of Commercial Production : 12.12.2015

Eligibility Certificate Number & Date : CI&C(H)US/EC/2014/82/2017/158/51  
dtd:03.04.2018

Eligible Fixed Capital Investment as per EC : Rs. 10301000.00

Incentives included in the EC : VAT exemption @150% of eligible Fixed Capital Investment of Rs. 103.01 Lakh

Prayer of the unit : As the unit is located at Export Promotion Industrial Park, the unit has requested for VAT Exemption @180% of eligible Fixed Capital Investment of Rs. 103.01 Lakh.

The Member Secretary informed the Committee that as per Para 8.1 (B) of the Industrial & Investment Policy of Assam,2014, New Small Scale units setup in Plastic Park, Bamboo Park, Food Park, Tea Park & other Parks developed by or in-collaboration with State/Central Government are entitled for VAT exemption @ 180% of Fixed Capital Investment. As the unit is located at Export Promotion Industrial Park (EPIP), they have requested for VAT Exemption @180% of eligible Fixed Capital Investment of Rs. 103.01 Lakh.

The Committee noted that from Para 8.1 (B) of the Industrial & Investment Policy of Assam,2014, it appears that the special provision is made for promoting Sectoral Parks in the State. The Para is silent on Export Promotion Industrial Park.

After detailed discussion, the Committee decided to reject the prayer of the unit for VAT Exemption @180% of eligible Fixed Capital Investment of Rs. 103.01 Lakh.

**2. M/s. Polycon Industries, EPIP Complex, Amingaon, Dist-Kamrup(R).**

- Date of Commencement of Commercial Production : 01.02.2017
- Eligibility Certificate Number & Date : CI&C(II)US/EC/2014/228/New/2017/439/52  
dtd:03.04.2018
- Eligible Fixed Capital Investment as per EC : Rs. 58345964.00
- Incentives included in the EC : VAT exemption @150% of eligible Fixed Capital Investment of Rs. 58345964/-
- Prayer of the unit : As the unit is located at Export Promotion Industrial Park, the Unit has requested for VAT exemption @180% of Eligible Fixed Capital Investment of Rs. 58345964/-

The Member Secretary informed the Committee that as per Para 8.1 (B) of the Industrial & Investment Policy of Assam,2014, New Small Scale units setup in Plastic Park, Bamboo Park, Food Park, Tea Park & other Parks developed by or in-collaboration with State/Central Government are entitled for VAT exemption @ 180% of Fixed Capital Investment. As the unit is located at Export Promotion Industrial Park (EPIP); they have requested for VAT Exemption @180% of eligible Fixed Capital Investment of Rs. 58345964/-.

The Committee noted that from Para 8.1 (B) of the Industrial & Investment Policy of Assam,2014, it appears that the special provision is made for promoting Sectoral Parks in the State. The Para is silent on Export Promotion Industrial Park.

After detailed discussion, the Committee decided to reject the prayer of the unit for VAT Exemption @180% of eligible Fixed Capital Investment of Rs. 58345964/-.

(D) The Committee examined the proposal placed for condo nation of delay in submission and decision was taken as follows :

**1. M/s. Kamal Natural Plates, Bipinpaul Road, Kamrimganj, Dist- Kamrimganj.**

Date of Commencement of Commercial Production : 18-07-2015

Date of submission of EC application at DI&CC : 15-03-2018

The Member Secretary informed the Committee that this is Micro Unit, which submitted EC application after more than 1 year from Date of Commercial Production. The unit is involved in manufacture of Area nut leaf Plate, Bati etc. The unit has prayed for condo nation of the delay in

submission of the EC application due to his ignorance.

The Committee noted that as per Para 1.8.2 of the Operational Guidelines of Industrial & Investment Policy of Assam, 2014 " No condonation of delay in submission of application of EC or other application for incentive shall be allowed. However, in case of sufficient ground, the condonation may be allowed by the District Level Committee for Micro sector, State Level Committee constituted for Small Scale sector for Small Scale sector and the State Level Committee constituted for Medium and Large units for Large and medium Sector".

The Committee also noted that the Micro unit is engaged in converting waste material available in rural areas ( Areca nut leaf) into Value Added products. The Committee further noted the honesty of the entrepreneur as he has indicated "ignorance" as the reason for the delay (rather than some filmy grounds).

After detailed discussion, the Committee decided to condon the delay in submission of EC application by the unit and directed the Commissioner of Industries & Commerce, Assam to communicate the same to GM, DI&CC for consideration of DLC.

(E) The Committee examined the 2 (Two) proposals where State Level Committee meeting held earlier directed for re-examination of the proposals and decision was taken as follows :

**1. M/s. Bhuyan Associate Pvt.Ltd. M.I.E. Cycle Factory, Kalapahar, Kamrup(M).**

Date of Commencement of Commercial Production : 01.07.2016 (Expansion)

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	598874/-	0.00	0.00	13.00
Plant & Machinery	14282402/-	13916781/-	13496438/-	197.00
<b>Total</b>	<b>14881276/-</b>	<b>13916781/-</b>	<b>13496438/-</b>	<b>210.00</b>

The Committee decided to defer the proposal and directed the Member Secretary to re-examine the proposal regarding fulfillment of all the Criteria for Expansion along with the actual returns submitted to different Govt. agencies and place before the next SLC for consideration.

**2. M/s. G.B Industries, Bonda, I/E, Narangi, Guwahati.**

Date of Commencement of Commercial Production : 20.02.2015 (Expansion)

The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below :

Component	Fixed Capital Investment ( fig in Rupees)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (Rs. In Lakh)
Factory Building	740588/-	0.00	0.00	00
Plant & Machinery	3160160/-	3180042/-	2340042/-	31.80
<b>Total</b>	3900748/-	3180042/-	2340042/-	31.80

The Committee decided to defer the proposal and directed the Member Secretary to re-examine the proposal regarding fulfillment of all the Criteria for Expansion along with the actual returns submitted to different Govt. agencies and place before the next SLC for consideration.

With no other Agenda before the Committee, the meeting ended with a vote of thanks from the chair.

( Manjula Saikia Bhuyan)  
Addl. Director of Industries & Commerce (FP)  
&  
Member Secretary, State Level Committee

(Dr. K. K. Dwivedi, IAS)  
Commissioner, Industries & Commerce Assam  
&  
Chairman, State Level Committee