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Minutes of the meeting of State Level Committee for SSI units held on 17.06.2017 at 3.30 PM in the Conference Hall of the Additional Chief Secretary to the Govt. of Assam, Industries & Commerce, Department, Dispur for grant of Eligibility Certificate under the Industrial & Investment Policy of Assam,2008.

Members Present :

- | | | |
|----|---|------------------|
| 1 | Sri Ravi Capoor, IAS Addl. Chief Secretary, Industries & Commerce, Assam | Chairman |
| 2 | Dr. K. K. Dwivedi, IAS Commissioner of Industries & Commerce, Assam | Member |
| 3 | Sri R. Agarwala, Joint Commissioner of Taxes, Assam | Member |
| 4 | Smti. Swapna Hazarika, Deputy Director of Employment & Craftsmen Training, Assam | Member |
| 5 | Sri D. K. Sarmah, Deputy General Manager (Commercial – Revenue), APDCL | Member |
| 6 | Sri. Dhiraj Kr. Dutta, Asst. Executive Engineer , Pollution Control Board of Assam | Member |
| 7 | Sri Prasanta Bora, Dy. General Manager, AIDC Ltd | Member |
| 8 | Sri Kiranmani Saikia, Manager (CLPC, MF&NB), AFC | Member |
| 9 | Smti Manjula Saikia Bhuyan, Additional Director of Industries & Commerce (FP) | Member |
| 10 | Sri Bipul Das, Additional Director of Industries & Commerce (DIC) | Member |
| 11 | Sri P. K. Saikia, Additional Director of Industries & Commerce (US) | Member Secretary |

Sri Ravi Capoor, IAS , Addl. Chief Secretary, Industries & Commerce, Assam and Chairman, State Level Committee presided over the meeting.

Sri P. K. Saikia, Additional Director of Industries & Commerce (US) and Member Secretary, State Level Committee welcomed the members and explained the purpose of the meeting. He requested the members to deliberate on the Agenda placed before the Committee and take necessary decisions accordingly.

Following proposals were placed before the SLC for consideration, viz:

| | | | |
|---|---|---|--------|
| 1 | Proposal for New units with VAT exemption | : | 15 nos |
| 2 | Proposal of Expansion unit with VAT exemption | : | 5 nos |
| 3 | Proposal of Expansion units without VAT exemption | : | 3 nos |
| 4 | Proposal of New units for inclusion of additional incentive in the EC | : | 1 no |
| 5 | Proposal for enhancement of VAT exemption Limit | : | 1 no |

The Member Secretary 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,2008.

(b) In respect of the units who have applied for VAT exemption, views of the 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.

(d) All the EC applications where the units have claimed Investment on Factory Building, computation of eligible investment in Factory Building is based on Plan & Estimate as well as Engineer's Certificate (as per

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Proforma E) and Operational Guidelines of the Policy. In addition, the cost per Sq M of Factory Building have been examined on the basis of APWD(B) Schedule of rates & duly certified by departmental Civil Engineer.

The representative of Commissioner of Taxes, Assam informed the Committee that bills & vouchers in respect of both Factory Building and Plant & Machinery are verified at their end.

Agenda 1 : Confirmation of the minutes of the last SLC held on 30.11.2016

After detailed discussion, the Minutes of the SLC meeting held on 30.11.2016 was confirmed.

Agenda 2 : Scrutiny and approval of Proposals :

Agenda No: 2.a :

The Committee examined the 15 (fifteen) proposals of New units for incentives including VAT exemption placed by the Member Secretary and decisions were taken as follows:

| 2.a.1 M/s. Nanesh Commercial Company (P) LTD., IID Centre, Malinbeel, Silchar | | | | |
|---|-----------------|--|--------------------------------------|-------------------------------------|
| | | Date of Commencement of Commercial Production | | : 16.02.2011 |
| The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below : | | | | |
| Component | Claimed by Unit | Fixed Capital Investment (fig in Rupees) | | |
| | | Recommended by Commissioner of Industries & Commerce | Recommended by Commissioner of Taxes | As per Bank Appraisal (Rs. In Lakh) |
| Factory Building | 8184288 | 2161963 | 5789528 | 62 |
| Plant & Machinery | 9368041 | 5541836 | 6549804 | 75 |
| Total | 17552329 | 7703799 | 12339332 | 137 |
| After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. 7703799.00 (Rupees Seventy Seven lakh Three thousand Seven hundred Ninety Nine) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives : | | | | |
| (a) VAT exemption for a period of 7 (Seven) years w.e.f 16.02.2011 to 15.02.2018 or Rs. 11555699.00 (Rupees One crore Fifteen lakh Fifty Five thousand Six hundred Ninety Nine) only {@150% of the eligible Fixed Capital Investment of Rs. 7703799.00 (Rupees Seventy Seven lakh Three thousand Seven hundred Ninety Nine) only} whichever is earlier. | | | | |
| (b) Power Subsidy, as admissible | | | | |

| 2.a.2 M/s. Jalshakti Plastics Industries, Vill.- Dhupguri, P.O.- Singra, Dist.- Kamrup | | | | |
|---|-----------------|--|--------------------------------------|-------------------------------------|
| | | Date of Commencement of Commercial Production | | : 06.02.2012 |
| The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below : | | | | |
| Component | Claimed by Unit | Fixed Capital Investment (fig in Rupees) | | |
| | | Recommended by Commissioner of Industries & Commerce | Recommended by Commissioner of Taxes | As per Bank Appraisal (Rs. In Lakh) |
| Factory Building | 5731540 | 3487282 | 3487282 | 50 |
| Plant & Machinery | 7094975 | 6536489 | 6536489 | 65 |
| Total | 12826515 | 10023771 | 10023771 | 115 |
| After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. 10023771.00 (Rupees One crore Twenty Three thousand Seven hundred Seventy One) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives : | | | | |
| (a) VAT exemption for a period of 7 (Seven) years w.e.f 06.02.2012 to 05.02.2019 or Rs. | | | | |

15035657.00 (Rupees One crore Fifty lakh Thirty Five thousand Six hundred Fifty Seven) only {@150% of the eligible Fixed Capital Investment of Rs. **10023771.00** (Rupees One crore Twenty Three thousand Seven hundred Seventy One) only } whichever is earlier.
 (b) Power Subsidy, as admissible
 (c) Subsidy on drawal of powerlines, as admissible.

2.a.3 M/s. Top Bakery, CITI Complex, Kalapahar Industrial Area, Guwahati

Date of Commencement of Commercial Production : **01.09.2012**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 1259405 | 432011 | 432011 | 6 |
| Plant & Machinery | 4481079 | 3836319 | 3836319 | 39 |
| Total | 5740484 | 4268330 | 4268330 | 45 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **4268330.00** (Rupees Forty Two lakh Sixty Eight thousand Three hundred Thirty) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :
 (a) VAT exemption for a period of 7 (Seven) years w.e.f **01.09.2012** to **31.08.2019** or Rs. **6402495.00** (Rupees Sixty Four lakh Two thousand Four hundred Ninety Five) only {@150% of the eligible Fixed Capital Investment of Rs. **4268330.00** (Rupees Forty Two lakh Sixty Eight thousand Three hundred Thirty) only } whichever is earlier.
 (b) Power Subsidy, as admissible

2.a.4 M/s. Tisha Trading Company (P) Ltd., Vill.- Shyambaria, P.O.- Lanka, Dist.- Nagaon

Date of Commencement of Commercial Production : **01.04.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 1843403 | 1261779 | 1261779 | 24 |
| Plant & Machinery | 5421942 | 3880520 | 3856000 | 86 |
| Total | 7265345 | 5142299 | 5117779 | 110 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **5117779.00** (Rupees Fifty One lakh Seventeen thousand Seven hundred Seventy Nine) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :
 (a) VAT exemption for a period of 7 (Seven) years w.e.f **01.04.2013** to **31.03.2020** or Rs. **7676669.00** (Rupees Seventy Six lakh Seventy Six thousand Six hundred Sixty Nine) only {@150% of the eligible Fixed Capital Investment of Rs. **5117779.00** (Rupees Fifty One lakh Seventeen thousand Seven hundred Seventy Nine) only } whichever is earlier.
 (b) Power Subsidy, as admissible

2.a.5 M/s. Suntech Systems (P) Ltd., A K Deb Road, Ganeshpara, Fatasil, Guwahati

Date of Commencement of Commercial Production : **27.05.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 3490395 | 2566345 | 2566345 | 20 |
| Plant & Machinery | 25122065 | 25122065 | 25122065 | 297 |
| Total | 28612460 | 27688410 | 27688410 | 317 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **27688410.00** (Rupees Two crore Seventy Six lakh Eighty Eight thousand Four hundred Ten) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

- (a) VAT exemption for a period of 7 (Seven) years w.e.f **27.05.2013** to **26.05.2020** or Rs. **41532615.00** (Rupees Four crore Fifteen lakh Thirty Two thousand Six hundred Fifteen) only { @150% of the eligible Fixed Capital Investment of Rs. **27688410.00** (Rupees Two crore Seventy Six lakh Eighty Eight thousand Four hundred Ten) only } whichever is earlier.
- (b) Power Subsidy, as admissible
- (c) Subsidy on drawal of powerlines, as admissible.

2.a.6 M/s. Chirang Industries, GB Gattani Industrial Complex, Cinnamara, Jorhat

Date of Commencement of Commercial Production : **02.05.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | Lease Hold | Lease Hold | Lease Hold | Lease Hold |
| Plant & Machinery | 4246950 | 4056950 | 4246950 | 45 |
| Total | 4246950 | 4056950 | 4246950 | 45 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **4056950.00** (Rupees Forty lakh Fifty Six thousand Nine hundred Fifty) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

- (a) VAT exemption for a period of 7 (Seven) years w.e.f **02.05.2013** to **01.05.2020** or Rs. **6085425.00** (Rupees Sixty lakh Eighty Five thousand Four hundred Twenty Five) only { @150% of the eligible Fixed Capital Investment of Rs. **4056950.00** (Rupees Forty lakh Fifty Six thousand Nine hundred Fifty) only } whichever is earlier.
- (b) Power Subsidy, as admissible
- (c) Subsidy on drawal of powerlines, as admissible.

2.a.7 M/s. B S Plastic Industry, Vil.- Bariknagar Part-ii, P.O.-NIT Silchar, Dist.- Cachar

Date of Commencement of Commercial Production : **15.05.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 3350000 | 0 | 0 | 34 |
| Plant & Machinery | 9734788 | 8165500 | 9724686 | 125 |

| | | | | |
|--------------|-----------------|----------------|----------------|------------|
| Total | 13084788 | 8165500 | 9724686 | 159 |
|--------------|-----------------|----------------|----------------|------------|

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **8165500.00** (Rupees Eighty One lakh Sixty Five thousand Five hundred) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **15.05.2013** to **14.05.2020** or Rs. **12248250.00** (Rupees One crore Twenty Two lakh Forty Eight thousand Two hundred Fifty) only {@150% of the eligible Fixed Capital Investment of Rs. **8165500.00** (Rupees Eighty One lakh Sixty Five thousand Five hundred) only} whichever is earlier.

(b) Power Subsidy, as admissible

2.a.8 M/s. Kaff Plastics, No.1, Chotahapjan, P.O.- Borhapjan, Dist.- Tinsukia

Date of Commencement of Commercial Production : **19.09.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 1600000 | 730783 | 730783 | 10 |
| Plant & Machinery | 3000000 | 1889900 | 1889900 | 29 |
| Total | 4600000 | 2620683 | 2620683 | 40 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **2620683.00** (Rupees Twenty Six lakh Twenty thousand Six hundred Eighty Three) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **19.09.2013** to **18.09.2020** or Rs. **3931025.00** (Rupees Thirty Nine lakh Thirty One thousand Twenty Five) only {@150% of the eligible Fixed Capital Investment of Rs. **2620683.00** (Rupees Twenty Six lakh Twenty thousand Six hundred Eighty Three) only} whichever is earlier.

(b) Power Subsidy, as admissible

2.a.9 M/s. Design India, Sonai Road, Silchar, Dist.- Cachar

Date of Commencement of Commercial Production : **17.09.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | Rented | Rented | Rented | 0 |
| Plant & Machinery | 4164903 | 4021402 | 4164903 | 46 |
| Total | 4164903 | 4021402 | 4164903 | 46 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **4021402.00** (Rupees Forty lakh Twenty One thousand Four hundred Two) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **17.09.2013** to **16.09.2020** or Rs. **6032103.00** (Rupees Sixty lakh Thirty Two thousand One hundred Three) only {@150% of the eligible Fixed Capital Investment of Rs. **4021402.00** (Rupees Forty lakh Twenty One thousand Four hundred Two) only} whichever is earlier.

(b) Power Subsidy, as admissible

(c) Subsidy on drawal of powerlines, as admissible.

2.a.10 M/s. OM Sai Industries, Madanpur, Deoduaar, KamrupDate of Commencement of Commercial Production : **10.10.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 0 | 0 | 0 | 0 |
| Plant & Machinery | 5158799 | 4759158 | 4759158 | 49 |
| Total | 5158799 | 4759158 | 4759158 | 49 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **4759158.00** (Rupees Forty Seven lakh Fifty Nine thousand One hundred Fifty Eight) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **10.10.2013** to **09.10.2020** or Rs. **7138737.00** (Rupees Seventy One lakh Thirty Eight thousand Seven hundred Thirty Seven) only { @150% of the eligible Fixed Capital Investment of Rs. **4759158.00** (Rupees Forty Seven lakh Fifty Nine thousand One hundred Fifty Eight) only } whichever is earlier.

2.a.11 M/s. Star Concrete Industries, 15th Mile, Byrnihat, Dist.- Kamrup (M)Date of Commencement of Commercial Production : **14.11.2012**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 3897810 | 3897810 | 3897810 | 39 |
| Plant & Machinery | 8053311 | 3791762 | 3716834 | 81 |
| Total | 11951121 | 7689572 | 7614644 | 120 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **7614644.00** (Rupees Seventy Six lakh Fourteen thousand Six hundred Forty Four) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **14.11.2012** to **13.11.2019** or Rs. **11421966.00** (Rupees One crore Fourteen lakh Twenty One thousand Nine hundred Sixty Six) only { @150% of the eligible Fixed Capital Investment of Rs. **7614644.00** (Rupees Seventy Six lakh Fourteen thousand Six hundred Forty Four) only } whichever is earlier.

(b) Power Subsidy, as admissible

2.a.12 M/s. North East Electrical Industry, Industrial Estate, Borguri, Dist.- TinsukiaDate of Commencement of Commercial Production : **01.08.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 5089476 | 4446494 | 4446494 | 51 |
| Plant & Machinery | 3696727 | 2683344 | 2683344 | 40 |

| | | | | |
|--------------|----------------|----------------|----------------|-----------|
| Machinery | | | | |
| Total | 8786203 | 7129838 | 7129838 | 91 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **7129838.00** (Rupees Seventy One lakh Twenty Nine thousand Eight hundred Thirty Eight) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **01.08.2013** to **31.07.2020** or Rs. **10694757.00** (Rupees One crore Six lakh Ninety Four thousand Seven hundred Fifty Seven) only { @150% of the eligible Fixed Capital Investment of Rs. **7129838.00** (Rupees Seventy One lakh Twenty Nine thousand Eight hundred Thirty Eight) only } whichever is earlier.

(b) Power Subsidy, as admissible

2.a.13 M/s. Maa Tara Industries, Lokhra Road, Jyotikuchi, Guwahati

Date of Commencement of Commercial Production : **29.05.2012**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 0 | 0 | 0 | 0 |
| Plant & Machinery | 3118848 | 2940313 | 1825718 | 34 |
| Total | 3118848 | 2940313 | 1825718 | 34 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **1825718.00** (Rupees Eighteen lakh Twenty Five thousand Seven hundred Eighteen) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **29.05.2012** to **28.05.2019** or Rs. **2738577.00** (Rupees Twenty Seven lakh Thirty Eight thousand Five hundred Seventy Seven) only { @150% of the eligible Fixed Capital Investment of Rs. **1825718.00** (Rupees Eighteen lakh Twenty Five thousand Seven hundred Eighteen) only } whichever is earlier.

(b) Power Subsidy, as admissible

2.a.14 M/s Shri Vinayak Oil Industries, Industrial Area, Malinibeel, Silchar

Date of Commencement of Commercial Production : **01.11.2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | 2150000 | 1600000 | 1600000 | 25 |
| Plant & Machinery | 6360500 | 5398600 | 5398600 | 66.98 |
| Total | 8510500 | 6998600 | 6998600 | 91.98 |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **6998600.00** (Rupees Sixty Nine lakh Ninety Eight thousand Six hundred) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **01.11.2013** to **30.11.2020** or Rs. **10497900.00** (Rupees One crore Four lakh Ninety Seven thousand Nine hundred) only { @150% of the eligible Fixed Capital Investment of Rs. **6998600.00** (Rupees Sixty Nine lakh Ninety Eight thousand Six hundred) only } whichever is earlier.

(b) Power Subsidy, as admissible

(c) Subsidy on drawal of powerlines, as admissible.

| 2.a.15 M/s Godrej Consumer Products Ltd., Brahmaputra Industrial Park, Amingaon | | | | |
|---|---|--|--------------------------------------|-------------------------------------|
| Date of Commencement of Commercial Production : 23.03.2011 | | | | |
| The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment 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 | Lease Hold | Lease Hold | Lease Hold | 0 |
| Plant & Machinery | 48150880 | 13874145 | 14510398 | 434.03 |
| Total | 48150880 | 13874145 | 14510398 | 434.03 |
| <p>After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. 13874145.00 (Rupees One crore Thirty Eight lakh Seventy Four thousand One hundred Forty Five) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :</p> <p>(a) VAT exemption for a period of 7 (Seven) years w.e.f 23.03.2011 to 22.03.2018 or Rs. 20811218.00 (Rupees Two crore Eight lakh Eleven thousand Two hundred Eighteen) only { @150% of the eligible Fixed Capital Investment of Rs. 13874145.00 (Rupees One crore Thirty Eight lakh Seventy Four thousand One hundred Forty Five) only } whichever is earlier.</p> <p>(b) Power Subsidy, as admissible</p> <p>(c) Subsidy on drawal of powerlines, as admissible.</p> | | | | |

Agenda : 2.b

The Committee examined the 5 (Five) proposal of existing units undergoing expansion for incentives including VAT placed by the Member Secretary and decisions were taken as follows:

| 2.b.1 M/s. Om Parboiling Rice Mill, Industrial Estate, Dhekiajuli, Dist.- Sonitpur | | | | |
|---|---|--|--------------------------------------|-------------------------------------|
| Date of Commencement of original Commercial Production : 05-04-2006 | | | | |
| Date of Commencement of Commercial Production after expansion : 01-08-2011 | | | | |
| The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below : | | | | |
| Component/s | 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 | 1242836 | 1242836 | 11684288 | 10 |
| Plant & Machinery | 10388097 | 9735424 | | 100 |
| Total | 11630933 | 10978260 | 11684288 | 110 |
| <p>After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration.</p> | | | | |

| 2.b.2 M/s. The Assam Co-operative Jute Mill Ltd., Vill. & P.O.- Silghat, Kaliabar, Nagaon | | | | |
|--|---|--|--------------------------------------|-------------------------------------|
| Date of Commencement of original Commercial Production : 17-01-1971 | | | | |
| Date of Commencement of Commercial Production after expansion : 31-03-2013 | | | | |
| The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below : | | | | |
| Component/s | 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) |

| | Claimed by Unit | Recommended by Commissioner of Industries & Commerce | Recommended by Commissioner of Taxes | As per Bank Appraisal (Rs. In Lakh) |
|-------------------|-----------------|--|--------------------------------------|-------------------------------------|
| Factory Building | 6418945 | 0 | 0 | |
| Plant & Machinery | 22363863 | 22363863 | 24510879 | |
| Total | 28782808 | 22363863 | 24510879 | |

After detailed discussion, the Committee approved the Fixed Capital Investment amounting to Rs. **22363863.00** (Rupees Two crore Twenty Three lakh Sixty Three thousand Eight hundred Sixty Three) only for granting Eligibility Certificate under Industrial & Investment Policy of Assam,2008 for the following incentives :

(a) VAT exemption for a period of 7 (Seven) years w.e.f **31-03-2013 to 30-03-2020** or Rs. **22363863.00** (Rupees Two crore Twenty Three lakh Sixty Three thousand Eight hundred Sixty Three) only { @100% of the eligible Fixed Capital Investment of Rs. **22363863.00** (Rupees Two crore Twenty Three lakh Sixty Three thousand Eight hundred Sixty Three) only } whichever is earlier.

2.b.3 M/s. North East Hitech, Parbatia Road, Udyog Nagar, Dist.- Tinsukia

Date of Commencement of original Commercial Production : **05-05-2004**

Date of Commencement of Commercial Production after expansion : **12-11-2013**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below :

| Component/s | 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 | 0 | 0 | 0 | 0 |
| Plant & Machinery | 2718889 | 2718889 | 2718889 | 28 |
| Total | 2718889 | 2718889 | 2718889 | 28 |

After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration.

2.b.4 M/s. Fair Graphics Media Services (P) ltd. Industrial Area, Near AMTRON, Bamunimaidam

Date of Commencement of original Commercial Production : **08-08-2005**

Date of Commencement of Commercial Production after expansion : **16-11-2011**

The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below :

| Component/s | 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 | 0 | 0 | 0 | 0 |
| Plant & Machinery | 10970454 | 10010454 | 10010454 | 112 |
| Total | 10970454 | 10010454 | 10010454 | 112 |

After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration.

| 2.b.5 M/s. Torsa Machines Ltd., EPIP, Amingaon, North Guwahati, Dist.- Kamrup | | | | |
|--|---|--|--------------------------------------|-------------------------------------|
| Date of Commencement of original Commercial Production | | : | 07-07-2000 | |
| Date of Commencement of Commercial Production after expansion | | : | 23-12-2013 | |
| The Committee noted that Industries & Commerce Department and Taxation Department recommended the eligible Fixed Capital Investment as indicated below : | | | | |
| Component/s | 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 | 0 | 0 | 0 | 0 |
| Plant & Machinery | 12872707 | 12769841 | 12832950 | 129 |
| Total | 12872707 | 12769841 | 12832950 | 129 |
| After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration. | | | | |

Agenda : 2.c

The Committee examined the 3 (Three) proposal of existing units undergoing expansion for incentives other than VAT placed by the Member Secretary and decisions were taken as follows:

| 2.c.1 M/s. Biswanath Tea industry, No.-2, Monabari, P.O. & P.S.- Biswanath Charali, Dist.- Sonitpur | | | | |
|--|---|--|-------------------------------------|---------------|
| Date of Commencement of original Commercial Production | | : | 09-06-2007 | |
| Date of production after expansion | | : | 31-10-2011 | |
| The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below : | | | | |
| Component/s | Fixed Capital Investment (fig in Rupees) | | | |
| | Claimed by Unit | Recommended by Commissioner of Industries & Commerce | As per Bank Appraisal (Rs. In Lakh) | |
| Factory Building | 4323446 | 4323446 | | 11.19 |
| Plant & Machinery | 11822174 | 11822174 | | 125.13 |
| Total | 16145620 | 16145620 | | 136.32 |
| After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration. | | | | |

| 2.c.2 M/s. Bhadra Tea Factory (A Unit of Jorehaut Agro Ltd.), Telia Sonarigaon, Dist. Golaghat | | | | |
|--|---|--|-------------------------------------|--|
| Date of Commencement of original Commercial Production | | : | 08-04-2010 | |
| Date of production after expansion | | : | 29-03-2011 | |
| The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below : | | | | |
| Component/s | Fixed Capital Investment (fig in Rupees) | | | |
| | Claimed by Unit | Recommended by Commissioner of Industries & Commerce | As per Bank Appraisal (Rs. In Lakh) | |
| Factory Building | 1602400 | 1602400 | | |

| | | |
|-------------------|-----------------|-----------------|
| Plant & Machinery | 9207531 | 9207531 |
| Total | 10809931 | 10809931 |

After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration.

2.c.3 M/s. Patkai Tea Company (P) Ltd., Loonpuria, Gobindpur, P.O.- Panitola, Dist.- Tinsukia

Date of Commencement of original Commercial Production : 17-03-2005

Date of production after expansion : 05-05-2011

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

| Component/s | Fixed Capital Investment (fig in Rupees) | | |
|-------------------|---|--|-------------------------------------|
| | Claimed by Unit | Recommended by Commissioner of Industries & Commerce | As per Bank Appraisal (Rs. In Lakh) |
| Factory Building | 321331 | 0 | 0.00 |
| Plant & Machinery | 8701681 | 5336577 | 70.00 |
| Total | 9023012 | 5336577 | 70.00 |

After detailed discussion, the Committee directed the Member Secretary to ask the unit to submit copies of the returns submitted to different authorities viz. Commissioner of Taxes, Central Excise etc. (as applicable) along with Audited Balance Sheet for a period of 3 (three) years prior expansion & for all the years after expansion. After receipt of these documents, the proposal is to be re-examined & placed before the Committee for consideration.

Agenda : 2.d

The Committee examined the proposal of the new unit for inclusion of additional incentive in the EC already issued to the unit placed by the Member Secretary and decision was taken as follows:

2.d.1 M/s. Unii Packaging, Gotlong, P.O.- Tezpur, Dist.- Sonitpur

Date of Commencement of Commercial Production : 11/2/2011

No. & date of EC issued to the unit : CI&C(II)(US)EC/109/2012/474 dtd.- 05.12.2013

Incentives included in the EC :
i. VAT Exemption
ii. Power Subsidy

After detailed discussion, the Committee decided to approve inclusion of the additional incentive viz. **Subsidy on Drawal of Powerline** in the EC already issued to the unit.

Agenda : 2.e

The Committee examined the proposal of the new unit for consideration as a Small Scale Unit and enhancement of limit of VAT exemption in the EC already issued to the unit placed by the Member Secretary and decision was taken as follows:

2.e.1 M/s. Barak Industries Ltd., Vill.- Koroibari, Changsari Chowkigate, Dist.- Kamrup

Date of Commencement of Commercial Production : 27.09.2003

No. & date of EC issued to the unit : AIDC/US/ECST/245/99/37 dtd. 14.09.2004

Sales tax (VAT) exemption indicated in the EC : From 27.09.2003 to 26.09.2010 subject to

| | | |
|--|--|---|
| | | maximum of 100% of eligible fixed capital investment of Rs. 28979493.00 |
| | <p>The Member Secretary informed the Committee that the unit has prayed for consideration of the unit as a Small Scale Unit in the light of Addl. Development Commissioner, MSME, Govt. of India clarifications vide No. 4(1)/2000-SSI Bd dtd. 14.03.2000. The matter was referred to MSME Di, Guwahati and MSME Di indicated that the unit may be granted SSI status since inception.</p> <p>The proposal was placed before the State Level Committee meeting held on 06.02.2012 and the Committee directed the Member Secretary to forward the details of the prayer to the Govt. for further scrutiny since the matter relates to policy decision.</p> <p>Accordingly, the prayer was forwarded to the Govt. and Govt. vide letter No. CI.133/2007/Pt./254 dtd. 16.02.2016 indicated that the unit has satisfied the criteria of SSI unit under Industrial Policy of 1997 and directed to place the proposal before the State Level Committee as a Single Special Case.</p> <p>The Committee, after detailed discussion directed the Commissioner of Industries & Commerce, Assam to re-examine the proposal & place it before the Committee for consideration.</p> | |

Agenda No : 3 : Discussion on the EC proposal of M/s Fabric Plus Pvt. Ltd., IGC, Chaygaon :

The Member Secretary informed the Committee that the unit was granted EC under IIPA,2008 vide No. CI&C(II)(US)EC/18/2011/307/14 dated 29th January,2013 wherein VAT Exemption/remission was granted for a period of 7 years w.e.f. 01.09.2009 to 31.08.2016 subject to a maximum limit of Rs.53143599.00 (Rupees five crore thirty one lacs forty three thousand five hundred ninety nine only). As the above VAT Exemption was granted for mixed yarn, silk fabrics, silk made up articles & silk processed goods- all the items being non-taxable under the VAT Act,2003- the entire amount of Rs.53143599.00 remained unutilized by the unit.


The Member Secretary also informed the Committee that though originally planned and included in the project, acrylic yarn could not be produced by the unit because of technical difficulties with the same set of machinery. Accordingly, the unit made an additional investment of Rs. 39022356.00 on fixed assets during the period to manufacture acrylic yarn along with polyester yarn & readymade garments. Though the unit has applied for grant of EC against the additional investment, the State Level Committee meeting held on 29.01.2016 regretted the proposal as the additional investment was made during the same policy period.

As the entire amount of VAT exemption limit of Rs.53143599.00 has remained unutilized, the unit has prayed for allowing them to avail VAT exemption on the new products within the VAT exemption limit already granted.

After threadbare discussions, the Committee decided to treat the case as a special one and approved the prayer of the unit for availing VAT exemption on the new products within the VAT exemption limit already granted under Industrial & Investment Policy of Assam,2008.

The Committee directed that a Speaking Order to this effect will be issued by the Commissioner of Industries & Commerce & this should not be treated as a precedence.

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


Addl. Director of Industries & Commerce (US) &
Member Secretary, State Level Committee


Addl. Chief Secretary, Industries & Commerce &
Chairman, State Level Committee