

Minutes of the meeting of State Level Committee for SSI units held on 10-05-2019 at 11.00 AM in the Conference Hall of the Office of the Commissioner of Industries & Commerce, Udyog Bhawan, Bamunimaidam, Guwahati-21 for grant of Eligibility Certificate under Industrial & Investment Policy of Assam,2014.

Members Present :

1.	Shri Anurag Goel, IAS, <i>Commissioner of Taxes, Assam</i>	Member
2.	Shri A K Barman, ACS, <i>Additional Secretary to the Govt. of Assam, Revenue & Disaster Management Deptt., Assam</i>	Member
3.	Shri Mrigesh Narayan Barua, ACS, <i>Director Office of the Employment & Craftsman Training, Assam</i>	Member
4.	Shri Hemlal Agarwal, <i>Joint Commissioner, Office of the Commissioner of Taxes, Assam</i>	Member
5.	Smti Jaya Rani Kalita <i>Deputy Director, Office of the Employment & Craftsman Training, Assam</i>	Member
6.	Smti Nafiza Hussain Borbora, <i>Deputy General Manager, Assam power Distribution Company Ltd., Paltanbazar, Guwahati-01</i>	Member
7.	Shri Mridul Kr Das, <i>Assistant Executive Engineer Pollution Control Board of Assam, Bamunimaidam, Guwahati-21</i>	Member
8.	Shri Arup Jyoti Patgiri, <i>Deputy General Manager (tech), AIDC Ltd., Guwahati</i>	Member
9.	Smti Sumi Saikia, <i>Supdt. of Taxes, Office of the Commissioner of Taxes, Kar Bhawan, Dispur, Guwahati-06, Assam</i>	Member
10.	Shri Ritumoni Pachani, <i>Dy. General Manager, AIIDC Ltd., Guwahati-21</i>	Member
11.	Shri Akhil Narayan Baruah, <i>Deputy Manager & i/c Administration & marketing Division, ASID Ltd., Guwahati-21</i>	Member
12.	Shri Biswajeet Das, <i>Additional Director (UAZ), Office of the Commissioner of Industries & Commerce, Udyog Bhawan, Bamunimaidam, Guwahati-21</i>	Member
13.	Shri Tarun Kr. Kataki, <i>Deputy Director (P), Office of the Commissioner of Industries & Commerce, Udyog Bhawan, Bamunimaidam, Guwahati-21</i>	Member
14.	Sri Bipul Das, <i>i/c Commissioner of Industries & Commerce, Assam Udyog Bhawan, Bamunimaidam, Guwahati-21</i>	Chairman

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Shri Bipul Das, i/c Commissioner of Industries & Commerce, Assam presided over the meeting. Initiating the discussion, he 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.

Agenda 1: Confirmation of Minutes of the State Level Committee meeting held on 10-01-2019

The Committee confirmed the minutes of the State Level Committee meeting held on 10-01-2019.

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

Total 35 (Thirty Five) Nos. of EC applications were placed before the Committee as indicated below :

A. New Units	:	30 Nos.
B. Expansion Units	:	02 Nos.
C. Deferred	:	<u>03 Nos.</u>
Total	:	35 Nos.

Shri Bipul Das, i/c Commissioner of Industries & Commerce, Assam 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.

After initial discussion, the Committee decided to examine the proposals and took decisions as indicated below:

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A. The Committee examined all the 30 (Thirty) proposals of New units for VAT exemption placed by Member Secretary and decisions were taken on each case as follows :

1. M/s. K D Conductors, Nakuchi, Manahkuchi, Hajo, Kamrup				
Date of Commencement of Commercial Production			:	01-04-2015
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	92,32,294	92,32,294.00	92,32,294.00	92.32
Plant & Machinery	1,21,05,698.00	1,01,40,549.00	1,03,50,523.00	116.73
Total	2,13,37,992.00	1,93,72,843.00	1,95,82,817.00	209.05
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹ 1,93,72,843.00 (Rupees One Crore Ninety Three Lakh Seventy Two Thousand Eight Hundred Forty Three) only in 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 01-04-2015 to 31-03-2030 or ₹2,90,59,265.00 (Rupees Two Crore Ninety Lakh Fifty Nine Thousand Two Hundred Sixty Five) only { @150% of the eligible Fixed Capital Investment of ₹1,93,72,843.00 (Rupees One Crore Ninety Three Lakh Seventy Two Thousand Eight Hundred Forty Three) only } whichever is earlier.		

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2. M/s. Kaziranga Galvanizers (P) Ltd., Industrial Growth Centre, Chaygaon, Chatabari, Kamrup (R)

Date of Commencement of Commercial Production : **02-07-2016**

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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	48,86,700.00	38,65,216.00	44,93,236.00	22.50
Plant & Machinery	95,42,029.00	94,63,676.00	94,75,560.00	117.39
Total	1,44,28,729.00	1,33,28,892.00	1,39,68,796.00	139.89

The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹ 1,33,28,892.00 (Rupees One Crore Thirty Three Lakh Twenty Eight Thousand Eight Hundred Ninety 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 02-07-2016 to 01-07-2031 or ₹1,99,93,338.00 (Rupees One Crore Ninety Nine Lakh Ninety Three Thousand Three Hundred Thirty Eight) only {@150% of the eligible Fixed Capital Investment of ₹1,33,28,892.00 (Rupees One Crore Thirty Three Lakh Twenty Eight Thousand Eight Hundred Ninety Two) only} whichever is earlier.
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3. M/s. J D Associates, Commercial Estate, Amingaon, North Guwahati, Kamrup (R)				
Date of Commencement of Commercial Production			:	09-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	42,15,944.00	29,74,351.00	29,74,351.00	37.60
Plant & Machinery	40,93,683.00	40,19,603.00	40,19,603.00	82.92
Total	83,09,627.00	69,93,954.00	69,93,954.00	120.52
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Investment approved by SLC for 30% CCIS amounting to ₹38,45,237.00 and approve the eligible Fixed Capital Investment amounting to ₹ 68,19,588.00 (<i>Rupees Sixty Eight Lakh Nineteen Thousand Five Hundred Eighty Eight</i>) {₹29,74,351.00 in Factory Building & ₹38,45,237.00 in Plant & Machinery} 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 09-03-2017 to 08-03-2032 or ₹ 10229382.00 (<i>Rupees One Crore Two Lakh Twenty Nine Thousand Three Hundred Eighty Two</i>) only {@150% of the eligible Fixed Capital Investment of ₹ 68,19,588.00 (<i>Rupees Sixty Eight Lakh Nineteen Thousand Five Hundred Eighty Eight</i>) only} whichever is earlier.			

4. M/s. Dayal Polyplast, Makum Road, Tinsukia				
Date of Commencement of Commercial Production			:	16-04-2016
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	9,41,000.00	0.00	0.00	54.22
Plant & Machinery	1,59,85,218.00	1,59,55,218.00	1,59,55,218.00	186.30
Total	1,69,26,218.00	1,59,55,218.00	1,59,55,218.00	240.52
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,59,55,218.00 (<i>Rupees One Crore Fifty Nine Lakh Fifty Five Thousand Two Hundred Eighteen</i>) 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 16-04-2016 to 15-04-2031 or ₹2,39,32,827.00 (<i>Rupees Two Crore Thirty Nine Lakh Thirty Two Thousand Eight Hundred Twenty Seven</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹1,59,55,218.00 (Rupees One Crore Fifty Nine Lakh Fifty Five Thousand Two Hundred Eighteen) only</i> } whichever is earlier.			

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5. M/s. Greenfield Cashew, Mainasundari, Dorakhara, Kamrup (R)				
Date of Commencement of Commercial Production			:	15-06-2016
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	1,90,89,257.00	15,36,2957.00	1,53,62,957.00	194.71
Plant & Machinery	77,03,582.00	75,58,900.00	75,58,900.00	83.52
Total	2,67,92,839.00	2,29,21,857.00	2,29,21,857.00	278.23
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹2,29,21,857.00 (<i>Rupees Two Crore Twenty Nine Lakh Twenty One Thousand Eight Hundred Fifty Seven</i>) 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 15-06-2016 to 14-06-2031 or ₹3,43,82,786.00 (<i>Rupees Three Crore Forty Three Lakh Eighty Two Thousand Seven Hundred Eighty Six</i>) only {@150% of the eligible Fixed Capital Investment of ₹2,29,21,857.00 (<i>Rupees Two Crore Twenty Nine Lakh Twenty One Thousand Eight Hundred Fifty Seven</i>) only} whichever is earlier.		

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6. M/s. R K Hitech Plast, Amingaon, Lachitpur, Kamrup (R)				
Date of Commencement of Commercial Production			:	12-12-2016
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	50,81,126.00	40,06,017.00	40,06,017.00	32.50
Plant & Machinery	2,26,52,726.00	1,66,58,866.00	1,66,58,866.00	212.95
Total	2,77,33,852.00	2,06,64,883.00	2,06,64,883.00	245.45
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹2,06,64,883.00 (<i>Rupees Two Crore Six Lakh Sixty Four Thousand Eight Hundred Eighty Three</i>) 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 12-12-2016 to 11-12-2031 or ₹3,09,97,325.00 (<i>Rupees Three Crore Nine Lakh Ninety Seven Thousand Three Hundred Twenty Five</i>) only {@15% of the eligible Fixed Capital Investment of ₹2,06,64,883.00 (<i>Rupees Two Crore Six Lakh Sixty Four Thousand Eight Hundred Eighty Three</i>) only} whichever is earlier.		



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7. M/s. Mahalaxmi Agro Industries, Borera Gaon, Titabor, Jorhat				
Date of Commencement of Commercial Production		:	22-12-2016	
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	1,98,61,158.00	1,95,50,570.00	1,95,50,570.00	120.00
Plant & Machinery	2,18,21,162.00	1,98,06,363.00	1,98,06,363.00	250.00
Total	4,16,82,320.00	3,93,56,933.00	3,93,56,933.00	370.00
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹3,93,56,933.00 (<i>Rupees Three Crore Ninety Three Lakh Fifty Six Thousand Nine Hundred Thirty Three</i>) 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 22-12-2016 to 21-12-2031 or ₹5,90,35,400.00 (<i>Rupees Five Crore Ninety Lakh Thirty Five Thousand Four Hundred</i>) only {@150% of the eligible Fixed Capital Investment of ₹3,93,56,933.00 (<i>Rupees Three Crore Ninety Three Lakh Fifty Six Thousand Nine Hundred Thirty Three</i>) only} whichever is earlier.		

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8. M/s. Abhishek Enterprise, Jagoti Logistic, Kalipahar, Changsari Chowki Gate, Kamrup (R)				
Date of Commencement of Commercial Production			:	22-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	1,17,47,049.00	99,01,126.00	96,52,397.00	89.19
Total	1,17,47,049.00	99,01,126.00	96,52,397.00	89.19
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Bank Appraised cost of ₹89.19 Lakh and approve the eligible Fixed Capital Investment amounting of ₹ 89,19,000.00 (<i>Rupees Eighty Nine Lakh Nineteen Thousand</i>) 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 22-03-2017 to 21-03-2032 or ₹1,33,78,500.00 (<i>Rupees One Crore Thirty Three Lakh Seventy Eight Thousand Five Hundred</i>) only {@150% of the eligible Fixed Capital Investment of ₹89,19,000.00 (<i>Rupees Eighty Nine Lakh Nineteen Thousand</i>) only} whichever is earlier.		

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9. M/s. Cure- Sure Pharma, 10th Mile, Amerigog, GS Road, Guwahati-23				
Date of Commencement of Commercial Production			:	03-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	43,15,834.00	30,14,177.00	30,14,177.00	39.12
Total	43,15,834.00	30,14,177.00	30,14,177.00	39.12
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹30,14,177.00 (<i>Rupees Thirty Lakh Fourteen Thousand One Hundred Seventy Seven</i>) 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 03-03-2017 to 02-03-2032 or ₹45,21,266.00 (<i>Rupees Forty Five Lakh Twenty One Thousand Two Hundred Sixty Six</i>) only {@150% of the eligible Fixed Capital Investment of ₹30,14,177.00 (<i>Rupees Thirty Lakh Fourteen Thousand One Hundred Seventy Seven</i>) only} whichever is earlier.			



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10. M/s. Tenty Marketing Company (P) Ltd., P.O.- College Nagar, Gauripur, Kamrup				
<i>(R)</i>				
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	11,64,738.00	0.00	0.00	0.00
Plant & Machinery	2,64,92,693.00	2,63,44,819.00	2,61,79,344.00	261.17
Total	2,76,57,431.00	2,63,44,819.00	2,61,79,344.00	261.17
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the investment approved by SLC for 30% CCIS amounting to ₹2,56,57,514.00 and approve the eligible Fixed Capital Investment amounting of ₹ 2,56,57,514.00 (<i>Rupees Two Crore Fifty Six Lakh Fifty Seven Thousand Five Hundred Fourteen</i>) 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 30-03-2017 to 29-03-2032 or ₹3,84,86,271.00 (<i>Rupees Three Crore Eighty Four Lakh Eighty Six Thousand Two Hundred Seventy One</i>) only {@150% of the eligible Fixed Capital Investment of ₹2,56,57,514.00 (<i>Rupees Two Crore Fifty Six Lakh Fifty Seven Thousand Five Hundred Fourteen</i>) only} whichever is earlier.		

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11. M/s. Ravi Foods (P) Ltd., North East Mega Food Park, Tihu, Nalbari

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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	79,01,656.00	78,76,799.00	78,76,799.00	75.79
Total	79,01,656.00	78,76,799.00	78,76,799.00	75.79

The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the investment approved by SLC for 30% CCIS amounting to ₹74,71,404.00 and approve the eligible Fixed Capital Investment amounting to **₹74,71,404.00** (*Rupees Seventy Four Lakh Seventy One Thousand Four Hundred Four*) 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 29-03-2017 to 28-03-2032 or ₹1,12,07,106.00 (<i>Rupees One Crore Twelve Lakh Seven Thousand One Hundred Six</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹74,71,404.00 (Rupees Seventy Four Lakh Seventy One Thousand Four Hundred Four) only</i> } whichever is earlier.
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12. M/s. Bajaj Corp Ltd., Brahmaputra Industrial Park, Amingaon				
Date of Commencement of Commercial Production			:	15-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	97,01,266.00	0.00	0.00	0.00
Plant & Machinery	4,94,69,300.00	4,80,73,631.00	4,80,73,631.00	494.69
Total	5,91,70,566.00	4,80,73,631.00	4,80,73,631.00	494.69
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹4,80,73,631.00 (<i>Rupees Four Crore Eighty Lakh Seventy Three Thousand Six Hundred Thirty One</i>) 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 15-03-2017 to 14-03-2032 or ₹7,21,10,447.00 (<i>Rupees Seven Crore Twenty One Lakh Ten Thousand Four Hundred Forty Seven</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹4,80,73,631.00 (Rupees Four Crore Eighty Lakh Seventy Three Thousand Six Hundred Thirty One) only</i> } whichever is earlier.		



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13. M/s. Pitambari Products (P) Ltd Ward No.- 02, Vill.- Parlley, Mouza- Chayani, Palashbari				
Date of Commencement of Commercial Production			:	16-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	1,95,24,559.00	1,42,92,118.00	1,42,92,118.00	296.00
Plant & Machinery	65,67,688.00	64,57,646.00	64,57,646.00	76.00
Total	2,60,92,247.00	2,07,49,764.00	2,07,49,764.00	372.00
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹2,07,49,764.00 (<i>Rupees Two Crore Seven Lakh Forty Nine Thousand Seven Hundred Sixty Four</i>) 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 16-03-2017 to 15-03-2032 or ₹3,11,24,646.00 (<i>Rupees Three Crore Eleven Lakh Twenty Four Thousand Six Hundred Forty Six</i>) only {@150% of the eligible Fixed Capital Investment of ₹2,07,49,764.00 (<i>Rupees Two Crore Seven Lakh Forty Nine Thousand Seven Hundred Sixty Four</i>) only} whichever is earlier.			



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14. M/s. Malsons Polymers (P) Ltd., Sindurighopa, North Guwahati, Changsari, Kamrup (R)				
Date of Commencement of Commercial Production			:	28-02-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	84,30,613.00	84,30,613.00	84,30,613.00	77.25
Total	84,30,613.00	84,30,613.00	84,30,613.00	77.25
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the investment approved by SLC for 30% CCIS amounting to ₹77,25,000.00 and approve the eligible Fixed Capital Investment amounting to ₹77,25,000.00 (<i>Rupees Seventy Seven Lakh Twenty Five Thousand</i>) 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 28-02-2017 to 27-02-2032 or ₹1,15,87,500.00 (<i>Rupees One Crore Fifteen Lakh Eighty Seven Thousand five Hundred</i>) only {@150% of the eligible Fixed Capital Investment of ₹77,25,000.00 (<i>Rupees Seventy Seven Lakh Twenty Five Thousand</i>) only} whichever is earlier.		



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15. M/s. Kusum Udyog, Nakuchi, Pub- Borigog, Rangia, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	33,26,796.00	26,19,985.00	26,19,985.00	33.16
Plant & Machinery	1,03,13,407.00	1,01,73,862.00	96,41,012.00	137.78
Total	1,36,40,203.00	1,27,93,847.00	1,22,60,997.00	170.94
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹ 1,22,60,997.00 (<i>Rupees One Crore Twenty Two Lakh Sixty Thousand Nine Hundred Ninety Seven</i>) 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 ₹1,83,91,496.00 (<i>Rupees One Crore Eighty Three Lakh Ninety One Thousand Four Hundred Ninety Six</i>) only { <i>@15% of the eligible Fixed Capital Investment of ₹1,22,60,997.00 (Rupees One Crore Twenty Two Lakh Sixty Thousand Nine Hundred Ninety Seven) only</i> } whichever is earlier.			

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16. M/s. Shree Shyam Udyog, National Board Complex, Panikhaiti, Kamrup (M)				
Date of Commencement of Commercial Production		:	24-03-2017	
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	1,30,21,607.00	1,29,70,692.00	1,29,70,692.00	139.13
Total	1,30,21,607.00	1,29,70,692.00	1,29,70,692.00	139.13
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,29,70,692.00 (Rupees One Crore Twenty Nine Lakh Seventy Thousand Six Hundred Ninety Two) 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 24-03-2017 to 23-03-2032 or ₹1,94,56,038.00 (Rupees One Crore Ninety Four Lakh Fifty Six Thousand Thirty Eight) only { @150% of the eligible Fixed Capital Investment of ₹1,29,70,692.00 (Rupees One Crore Twenty Nine Lakh Seventy Thousand Six Hundred Ninety Two) only } whichever is earlier.			

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17. M/s. Anglo Packaging (P) Ltd. (Unit-II), Chowkigate, Changsari, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	2,89,129.00	0.00	0.00	0.00
Plant & Machinery	2,66,47,092.00	2,63,65,891.00	2,65,90,736.00	219.98
Total	2,69,36,221.00	2,63,65,891.00	2,65,90,736.00	219.98
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Bank Appraised cost of ₹219.98 Lakh and approve the eligible Fixed Capital Investment amounting of ₹ 2,19,98,000.00 (<i>Rupees Two Crore Nineteen Lakh Ninety Eight Thousand</i>) 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 29-03-2017 to 28-03-2032 or ₹3,29,97,000.00 (<i>Rupees Three Crore Twenty Nine Lakh Ninety Seven Thousand</i>) only {@150% of the eligible Fixed Capital Investment of ₹2,19,98,000.00 (<i>Rupees Two Crore Nineteen Lakh Ninety Eight Thousand</i>) only} whichever is earlier.		

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18. M/s. Polycon Industries (Unit-II), EPIP Complex, Amingaon, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	26,92,800.00	0.00	0.00	0.00
Plant & Machinery	2,60,85,024.00	2,38,12,432.00	2,49,99,632.00	415.09
Total	2,87,77,824.00	2,38,12,432.00	2,49,99,632.00	415.09
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹ 2,38,12,432.00 (<i>Rupees Two Crore Thirty Eight Lakh Twelve Thousand Four Hundred Thirty Two</i>) 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 30-03-2017 to 29-03-2032 or ₹3,57,18,648.00 (<i>Rupees Three Crore Fifty Seven Lakh Eighteen Thousand Six Hundred Forty Eight</i>) only { <i>@150%</i> of the eligible Fixed Capital Investment of ₹2,38,12,432.00 (<i>Rupees Two Crore Thirty Eight Lakh Twelve Thousand Four Hundred Thirty Two</i>) only} whichever is earlier.			

19. M/s. VLCC Personal Care Ltd., Industrial Growth Centre, Matia (Morno), Goalpara				
Date of Commencement of Commercial Production			:	22-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	6,44,87,909.00	3,35,77,507.00	3,35,77,507.00	740.50
Plant & Machinery	3,20,35,267.00	3,06,67,770.00	3,06,67,770.00	362.37
Total	9,65,23,176.00	6,42,45,277.00	6,42,45,277.00	1,102.87
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹6,42,45,277.00 (<i>Rupees Six Crore Forty Two Lakh Forty Five Thousand Two Hundred Seventy Seven</i>) 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 22-03-2017 to 21-03-2032 or ₹9,63,67,916.00 (<i>Rupees Nine Crore Sixty Three Lakh Sixty Seven Thousand Nine Hundred Sixteen</i>) only {@150% of the eligible Fixed Capital Investment of ₹6,42,45,277.00 (<i>Rupees Six Crore Forty Two Lakh Forty Five Thousand Two Hundred Seventy Seven</i>) only} whichever is earlier.			

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20. M/s. Brahmaputra Foods (P) Ltd., Vill.- Kokjhar, Manpur, Palashbari, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	60,33,673.00	41,64,461.00	41,64,461.00	148.83
Plant & Machinery	3,10,16,806.00	2,89,72,879.00	2,88,64,415.00	275.90
Total	3,70,50,479.00	3,31,37,340.00	3,30,28,876.00	424.73
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹3,30,28,876.00 (<i>Rupees Three Crore Thirty Lakh Twenty Eight Thousand Eight Hundred Seventy Six</i>) 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 ₹4,95,43,314.00 (<i>Rupees Four Crore Ninety Five Lakh Forty Three Thousand Three Hundred Fourteen</i>) only {@150% of the eligible Fixed Capital Investment of ₹3,30,28,876.00 (<i>Rupees Three Crore Thirty Lakh Twenty Eight Thousand Eight Hundred Seventy Six</i>) only} whichever is earlier.			



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21. M/s. Geep Industries (India) Pvt. Ltd., Plot No.- 20, Brahmaputra Industrial Park, Amingaon, North Guwahati, Kamrup (R), 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	96,03,432.00	68,50,332.00	68,50,332.00	95.66
Total	96,03,432.00	68,50,332.00	68,50,332.00	95.66
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹68,50,332.00 (<i>Rupees Sixty Eight Lakh Fifty Thousand Three Hundred Thirty Two</i>) 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 ₹1,02,75,498.00 (<i>Rupees One Crore Two Lakh Seventy Five Thousand Four Hundred Ninety Eight</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹68,50,332.00 (Rupees Sixty Eight Lakh Fifty Thousand Three Hundred Thirty Two) only</i> } whichever is earlier.		

22. M/s. Pirin Plastic, Rani Industrial Area, Rani, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	52,56,227.00	52,56,227.00	52,56,227.00	54.89
Total	52,56,227.00	52,56,227.00	52,56,227.00	54.89
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹52,56,227.00 (Rupees Fifty Two Lakh Fifty Six Thousand Two Hundred Twenty Seven) 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 ₹78,84,341.00 (Rupees Seventy Eight Lakh Eighty Four Thousand Three Hundred Forty One) only {@150% of the eligible Fixed Capital Investment of ₹52,56,227.00 (Rupees Fifty Two Lakh Fifty Six Thousand Two Hundred Twenty Seven) only} whichever is earlier.		

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23. M/s. Ecoreclaimers, Rani Industrial Area, Rani, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	1,34,55,800.00	1,34,40,801.00	1,34,40,801.00	134.03
Total	1,34,55,800.00	1,34,40,801.00	1,34,40,801.00	134.03
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Bank Appraised cost of ₹134.03 Lakh and approve the eligible Fixed Capital Investment amounting to ₹1,34,03,000.00 (Rupees One Crore Thirty Four Lakh 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 30-03-2017 to 29-03-2032 or ₹ 2,01,04,500.00 (Rupees Two Crore One Lakh Four Thousand Five Hundred) only {@150% of the eligible Fixed Capital Investment of ₹ 1,34,03,000.00 (Rupees One Crore Thirty Four Lakh Three Thousand) only} whichever is earlier.		

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24. M/s. EcoPack-II, Rani Industrial Area, Rani, 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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	22,88,557.00	22,88,557.00	22,88,557.00	0.00
Plant & Machinery	4,52,32,608.00	4,50,26,307.00	4,50,26,307.00	475.55
Total	4,75,21,165.00	4,73,14,864.00	4,73,14,864.00	475.55
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹4,73,14,864.00 (<i>Rupees Four Crore Seventy Three Lakh Fourteen Thousand Eight Hundred Sixty Four</i>) 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 ₹ 7,09,72,296.00 (<i>Rupees Seven Crore Nine Lakh Seventy Two Thousand Two Hundred Ninety Six</i>) only {@150% of the eligible Fixed Capital Investment of ₹4,73,14,864.00 (<i>Rupees Four Crore Seventy Three Lakh Fourteen Thousand Eight Hundred Sixty Four</i>) only} whichever is earlier.		

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25. M/s. Shan Ventures, Plot No.-4, ASIDC, Bonda Industrial Area, Bonda, Narengi, Guwahati				
Date of Commencement of Commercial Production			:	31-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	8,12,000.00	8,04,375.00	8,04,375.00	8.13
Plant & Machinery	33,92,406.00	25,35,872.00	25,18,873.00	32.79
Total	42,04,406.00	33,40,247.00	33,23,248.00	40.92
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹33,23,248.00.00 (Rupees Thirty Three Lakh Twenty Three Thousand Two Hundred Forty Eight) 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 31-03-2017 to 30-03-2032 or ₹49,84,872.00 (Rupees Forty Nine Lakh Eighty Four Thousand Eight Hundred Seventy Two) only {@150% of the eligible Fixed Capital Investment of ₹33,23,248.00.00 (Rupees Thirty Three Lakh Twenty Three Thousand Two Hundred Forty Eight) only} whichever is earlier.		

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26. M/s. Krishna Bamboo Products, Tel Depot Tiniali, Katabari, AK Deb Road, Kamrup (M).				
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	56,93,175.00	56,90,809.00	56,90,809.00	56.91
Total	56,93,175.00	56,90,809.00	56,90,809.00	56.91
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹56,90,809.00 (<i>Rupees Fifty Six Lakh Ninety Thousand Eight Hundred Nine</i>) only restricting to the appraised cost 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 30-03-2017 to 29-03-2032 or ₹ 85,36,214.00 (<i>Rupees Eighty Five Lakh Thirty Six Thousand Two Hundred Fourteen</i>) only {@150% of the eligible Fixed Capital Investment of ₹56,90,809.00 (<i>Rupees Fifty Six Lakh Ninety Thousand Eight Hundred Nine</i>) only} whichever is earlier.		

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27. M/s. Manas Agro Industries, Ward No.-1, Howly, P.O.- Howly, Dist.-Barpeta				
Date of Commencement of Commercial Production		:	21-01-2016	
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	88,66,665.00	71,04,424.00	87,78,390.00	99.36
Plant & Machinery	3,86,60,142.00	3,79,15,090.00	3,79,15,091.00	451.85
Total	4,75,26,807.00	4,50,19,514.00	4,66,93,481.00	551.21
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹4,50,19,514.00 (<i>Rupees Four Crore Fifty Lakh Nineteen Thousand Five Hundred Fourteen</i>) 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 21-01-2016 to 20-01-2031 or ₹6,75,29,271.00 (<i>Rupees Six Crore Seventy Five Lakh Twenty Nine Thousand Two Hundred Seventy One</i>) only { @150% of the eligible Fixed Capital Investment of ₹4,50,19,514.00 (<i>Rupees Four Crore Fifty Lakh Nineteen Thousand Five Hundred Fourteen</i>) only} whichever is earlier.			

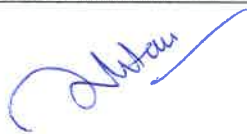

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28. M/s. Ecorecycle Industries, Rani Industrial Area, Rani, Kamrup (R)				
Date of Commencement of Commercial Production			:	30-03-2017
The Committee noted the Fixed Capital Investment Claimed by the unit as well as recommended by different agencies as indicated below:				
Component	Fixed Capital Investment (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	59,88,522.00	59,88,522.00	59,88,522.00	59.99
Total	59,88,522.00	59,88,522.00	59,88,522.00	59.99
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹59,88,522.00 (<i>Rupees Fifty Nine Lakh Eighty Eight Thousand Five Hundred Twenty Two</i>) only restricting to the appraised cost 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 30-03-2017 to 29-03-2032 or ₹89,82,783.00 (<i>Rupees Eighty Nine Lakh Eighty Two Thousand Seven Hundred Eighty Three</i>) only {@150% of the eligible Fixed Capital Investment of ₹59,88,522.00 (<i>Rupees Fifty Nine Lakh Eighty Eight Thousand Five Hundred Twenty Two</i>) only} whichever is earlier.		



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29. M/s. Ganapati Udyog, Vill.- Halmiramukh, Tehsail, Golaghat				
Date of Commencement of Commercial Production			:	01-12-2016
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	37,59,735.00	28,31,606.00	28,31,606.00	22.70
Plant & Machinery	1,47,08,251.00	1,39,17,733.00	1,39,17,733.00	214.19
Total	1,84,67,986.00	1,67,49,339.00	1,67,49,339.00	236.89
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,67,49,339.00 (<i>Rupees One Crore Sixty Seven Lakh Forty Nine Thousand Three Hundred Thirty Nine</i>) 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 01-12-2016 to 30-11-2031 or ₹2,51,24,009.00 (<i>Rupees Two Crore Fifty One Lakh Twenty Four Thousand Nine</i>) only {@150% of the eligible Fixed Capital Investment of ₹1,67,49,339.00 (<i>Rupees One Crore Sixty Seven Lakh Forty Nine Thousand Three Hundred Thirty Nine</i>) only} whichever is earlier.		

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30. M/s. Taparia Food Products, Kathal Road, P.O.- Silchar, Dist.- Cachar				
Date of Commencement of Commercial Production			:	03-07-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	11,50,000.00	0.00	0.00	0.00
Plant & Machinery	30,86,100.00	30,60,000.00	30,60,000.00	46.30
Total	42,36,100.00	30,60,000.00	30,60,000.00	46.30
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹30,60,000.00 (Rupees Thirty Lakh Sixty 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 03-07-2017 to 02-07-2032 or ₹45,90,000.00 (Rupees Forty Five Lakh Ninety Thousand) only {@150% of the eligible Fixed Capital Investment of ₹30,60,000.00 (Rupees Thirty Lakh Sixty Thousand) only} whichever is earlier.		



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B. The Committee examined the 2 proposals of Existing unit undergoing Expansion/ Modernization/ Diversification for VAT exemption placed by Member Secretary and decision was taken as follows :

1. M/s. Unii Packagers, Near Suryadoy School, Gullong, P.O.-Kaliabhomora, Tezpur, Sonitpur				
Date of Commencement of Commercial Production :			30-03-2017 (Modernization)	
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	13,61,898.00	13,43,848.00	13,43,848.00	12.00
Plant & Machinery	2,97,42,873.00	2,83,39,045.00	2,83,38,438.00	330.00
Total	3,11,04,771.00	2,96,82,893.00	2,96,82,286.00	342.00
The Committee the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹2,96,82,286.00 (Rupees Two Crore Ninety Six Lakh Eighty Two Thousand Two Hundred Eighty Six) 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 ₹2,96,82,286.00 (Rupees Two Crore Ninety Six Lakh Eighty Two Thousand Two Hundred Eighty Six) only { @100% of the eligible Fixed Capital Investment of ₹2,96,82,286.00 (Rupees Two Crore Ninety Six Lakh Eighty Two Thousand Two Hundred Eighty Six) only } whichever is earlier.			

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2. M/s. S M Fruit Products (P) Ltd., Vill.- Kokjhar, Manpur, P.O.- Mirza, Palasbari, <i>Dist.- Kamrup (R)</i>				
Date of Commencement of Commercial Production :			30-03-2017 (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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	16,54,626.00	16,31,860.00	16,31,860.00	7.50
Plant & Machinery	1,19,30,944.00	1,14,72,826.00	1,14,72,826.00	230.00
Total	1,35,85,570.00	1,31,04,686.00	1,31,04,686.00	237.50
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,31,04,686.00 (Rupees One Crore Thirty One Lakh Four Thousand Six Hundred Eighty Six) 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 ₹1,31,04,686.00 (Rupees One Crore Thirty One Lakh Four Thousand Six Hundred Eighty Six) only {@100% of the eligible Fixed Capital Investment of ₹1,31,04,686.00 (Rupees One Crore Thirty One Lakh Four Thousand Six Hundred Eighty Six) only} whichever is earlier.			

Signature

C. The Committee examined the 3 (Three) proposals deferred by the SLC held on 10-01-2019 of new unit for VAT exemption placed by Member Secretary and decision was taken as follows:

1. M/s. Asom Bakery, A-3 (A) & A-8 (A), MIE, Kalapahar, Cycle Factory, Guwahati				
Date of Commencement of Commercial Production			:	01-04-2015
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	57,00,000.00	47,98,022.00	47,98,022.00	57.46
Total	57,00,000.00	47,98,022.00	47,98,022.00	57.46
The Committee noted the eligible investments recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹47,98,022.00 (Rupees Forty Seven Lakh Ninety Eight Thousand Twenty 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 01-04-2015 to 30-03-2030 or ₹71,97,033.00 (Rupees Seventy One Lakh Ninety Seven Thousand Thirty Three) only {@150% of the eligible Fixed Capital Investment of ₹47,98,022.00 (Rupees Forty Seven Lakh Ninety Eight Thousand Twenty Two) only} whichever is earlier.		



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2. M/s. A R Industries, Malinibeel Industrial Area, Silchar, Cachar				
Date of Commencement of Commercial Production			:	01-10-2015
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	1,04,000.00	0.00	0.00	0.00
Plant & Machinery	72,90,329.00	58,00,000.00	72,57,697.00	77.35
Total	73,94,329.00	58,00,000.00	72,57,697.00	77.35
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹58,00,000.00 (Rupees Fifty Eight Lakh) 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 01-10-2015 to 30-09-2030 or ₹8700000.00 (Rupees Eighty Seven Lakh) only {@150% of the eligible Fixed Capital Investment of ₹58,00,000.00 (Rupees Fifty Eight Lakh) only} whichever is earlier.		

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3. M/s. Oditi Appliances, LLP, Plot No.- 02, BIP, Gauripur, Kamrup (R)				
Date of Commencement of Commercial Production			:	24-03-2017
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 (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	0.00	0.00	0.00	0.00
Plant & Machinery	3,02,29,236.00	2,64,91,817.00	2,70,68,542.00	300.00
Total	3,02,29,236.00	2,64,91,817.00	2,70,68,542.00	300.00
The Committee noted the eligible investment recommended by Commissioner of Industries & Commerce and Commissioner of Taxes. After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting of ₹2,64,91,817.00 (<i>Rupees Two Crore Sixty Four Lakh Ninety One Thousand Eight Hundred Seventeen</i>) 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 24-03-2017 to 23-03-2032 or ₹3,97,37,726.00 (<i>Rupees Three Crore Ninety Seven Lakh Thirty Seven Thousand Seven Hundred Twenty Six</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹2,64,91,817.00 (Rupees Two Crore Sixty Four Lakh Ninety One Thousand Eight Hundred Seventeen) only</i> } whichever is earlier.			

Signature

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



i/c **Commissioner of Industries & Commerce Assam
&
Chairman, State Level Committee**

