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**MINUTES OF THE MEETING OF STATE LEVEL COMMITTEE FOR SSI UNITS HELD ON 16-09-2020 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.	<b>Shri Oinam Sarankumar Singh, IAS</b> <i>Commissioner of Industries &amp; Commerce, Assam cum Chairman, State Level Committee</i>	Chairman
2.	<b>Shri Dasarath Das, ACS</b> <i>Joint Secretary to the Govt. of Assam, Revenue &amp; Disaster Management Department</i>	Member
3.	<b>Smti Dipali Das</b> <i>Deputy Secretary to the Govt. of Assam, Finance (EC-II) Department</i>	Member
4.	<b>Shri H.L. Agarwalla,</b> <i>Joint Commissioner of Taxes, Assam</i>	Member
5.	<b>Smti Jaya Rani Kalita</b> <i>Deputy Director of Employment, Directorate Of Employment And Craftsmen Training</i>	Member
6.	<b>Smti Sumi Saikia</b> <i>Superintendent of Taxes</i>	Member
7.	<b>Shri Ritumoni Pachani</b> <i>General Manager, AIIDC Ltd.</i>	Member
8.	<b>Shri Akhil Narayan Boruah</b> <i>i/c Administration, ASIDC Ltd.</i>	Member
9.	<b>Shri Prasanna Kr. Hazarika</b> <i>GM (Marketing), APDCL</i>	Member
10.	<b>Shri Satya Ranjan Pegu</b> <i>Additional Director of Industries &amp; Commerce (NAZ)</i>	Member
11.	<b>Shri Himanga Dip Das</b> <i>Additional Director of Industries &amp; Commerce(UAZ)</i>	Member
12.	<b>Shri Bipul Das</b> <i>Additional Director of Industries &amp; Commerce (FP) Commissionerate of Industries and Commerce</i>	Member Secretary

Shri Oinam Sarankumar Singh, IAS, Commissioner of Industries & Commerce, Assam and Chairman, State Level Committee presided over the meeting.

Shri Bipul Das, Additional Director of Industries & Commerce (FP) 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.

*Shri Bipul Das*

*Shri Oinam Sarankumar Singh*

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**Agenda 1: Confirmation of Minutes of the State Level Committee meeting held on 15-02-2020**

The Committee confirmed the minutes of the State Level Committee meeting held on 15-02-2020.

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

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

A. New Units	:	18 Nos.
B. Expansion/Modernization Units	:	05 Nos.
C. <u>Expansion Unit (previously deferred)</u>	:	<u>01 Nos.</u>
<b>Total</b>	<b>:</b>	<b>24 Nos.</b>

The Member Secretary also informed the Committee that-

- a) All the EC applications were scrutinized as per approved operational Guidelines and found to be eligible for Grant of EC under Industrial & Investment Policy of Assam, 2014.
- b) In respect of all the units, views of Commissioner of Taxes, Assam have been obtained.
- c) The eligible investment in Factory Building and Plant & Machinery have been co-related with the Bank Appraisal Reports.

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

- A. The Committee examined all the 18 (Eighteen) proposals of **New units** for VAT exemption placed by Member Secretary and decisions were taken on each case as follows:

<b>1. M/s. Royal De-Casa, Wireless, Beltola-Basistha Road, Guwahati, Kamrup (M), Assam</b>				
Date of Commencement of Commercial Production			:	<b>26-09-2014</b>
The Committee noted the Fixed Capital Investment claimed by the unit as well as that recommended by stipulated 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 Lakhs)
Factory Building	208987817.00	160408804.00	90922167.00	726.63
Plant & Machinery	14508921.00	12312887.00	15750921.00	756.97

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<b>Total</b>	<b>223496738.00</b>	<b>172721691.00</b>	<b>106673088.00</b>	<b>1483.6</b>
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After detailed discussion, the Committee decided to restrict the eligible investment in Building to the Bank Appraised amount and approve the eligible Fixed Capital Investment amounting to ₹ 8,49,75,887.00 (*Rupees Eight crore forty nine lakh seventy five thousand eight hundred and eighty seven*) only { *Rs. 72663000.00 in Building & Rs. 12312887.00 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 <b>15 (Fifteen) years</b> w.e.f <b>26-09-2014 to 25-09-29</b> or ₹ <b>12,74,63,831.00</b> ( <i>Rupees Twelve crore seventy four lakh sixty three thousand eight hundred thirty one</i> ) only { <i>@150% of the eligible Fixed Capital Investment of ₹ 8,49,75,887 (Rupees Eight crore forty nine lakh seventy five thousand eight hundred and eighty seven only)</i> } whichever is earlier.
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**2. M/s. P.G. Plasto Industries, Chandpur, Bhaktpur, Cachar**

Date of Commencement of Commercial Production	:	<b>15-03-17</b>
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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	350000.00	Cash	Cash	--
Plant & Machinery	4628011.00	3938961.00	3938961.00	34.05
<b>Total</b>	<b>4978011.00</b>	<b>3938961.00</b>	<b>3938961.00</b>	<b>34.05</b>

After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Bank Appraised amount and approve the eligible Fixed Capital Investment amounting to ₹34,05,000.00 (*Rupees Thirty four lakh five thousand only*) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives :

a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>15-03-17 to 14-03-32</b> or ₹ <b>51,07,500.00</b> ( <i>Rupees Fifty one lakh seven thousand five hundred only</i> ) { <i>@150% of the eligible Fixed Capital Investment of ₹ 34,05,000.00 (Rupees Thirty four lakh five thousand only)</i> } whichever is earlier.
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**3. M/s. XSS Beverage Co., Khankargaon, Hatishila, Chandrapur, Kamrup (M)**

Date of Commencement of Commercial Production	:	<b>26-02-2018</b>
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The Committee noted the Fixed Capital Investment Claimed by the unit as well as

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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	2106000.00	2021107.00	2021107.00	21.00
Plant & Machinery	47299000.00	47287289.00	47287289.00	418.47
<b>Total</b>	<b>49405000.00</b>	<b>49308396.00</b>	<b>49308396.00</b>	<b>439.47</b>
After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Bank Appraised amount and approve the eligible Fixed Capital Investment amounting to ₹ 4,38,68,107.00 (Rupees Four crore thirty eight lakh sixty eight thousand one hundred and seven) only { ₹ 2021107.00 in Factory Building & ₹ 41847000.00 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 <b>15 (Fifteen) years</b> w.e.f <b>26-02-2018 to 25-02-2033</b> or ₹ <b>6,58,02,160.50</b> (Rupees Six crore fifty eight lakh two thousand one hundred sixty and fifty paise only) { @150% of the eligible Fixed Capital Investment of ₹ <b>4,38,68,107</b> (Rupees Four crore thirty eight lakh sixty eight thousand one hundred and seven only) } whichever is earlier.
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<b>4. M/s. Nilachal Packaging, Rampur Dahali, Bijoynagar, Kamrup(R)</b>				
Date of Commencement of Commercial Production			:	<b>22-03-17</b>
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	Nil	Nil	Nil	Nil
Plant & Machinery	4562726.00	4406300.00	4311038.00	62.75
<b>Total</b>	<b>4562726.00</b>	<b>4406300.00</b>	<b>4311038.00</b>	<b>62.75</b>
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ <b>43,11,038.00</b> (Rupees Forty three lakh eleven thousand and thirty eight only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives :				
a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>22-03-17 to 21-03-32</b> or ₹ <b>64,66,557.00</b> (Rupees Sixty four lakh sixty six thousand			

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	<i>five hundred and fifty seven only</i> ) { @150% of the eligible Fixed Capital Investment of ₹ <b>43,11,038.00</b> ( <i>Rupees Forty three lakh eleven thousand and thirty eight only</i> ) } whichever is earlier.
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<b>5. M/s. Kundan Industries, IID Centre, Bhomoraguri, Naltali, Kaliabor, Nagaon</b>				
Date of Commencement of Commercial Production		:	<b>01-04-2015</b>	
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	6647925.00	3534286.00	3533986.00	40.82
Plant & Machinery	8572233.00	7056189.00	7056489.00	103.62
<b>Total</b>	<b>15220158.00</b>	<b>10590475.00</b>	<b>10590475.00</b>	<b>144.44</b>

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹**1,05,90,175.00** (*Rupees One crore five lakh ninety thousand one hundred and seventy five only*) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives :

a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>01-04-2015 to 31-03-30</b> or ₹ <b>1,58,85,263.00</b> ( <i>Rupees One Crore fifty eight lakh eighty five thousand two hundred sixty three only</i> ) { @150% of the eligible Fixed Capital Investment of ₹ <b>1,05,90,175.00</b> ( <i>Rupees One crore five lakh ninety thousand one hundred and seventy five only only</i> ) } whichever is earlier.
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<b>6. M/s JPA Snacks Pvt. Ltd. Dinkar (Dalma), Kamalpur, Kamrup (R)</b>				
Date of Commencement of Commercial Production		:	<b>30-03-2017</b>	
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	2699125.00	Nil	Nil	Nil
Plant & Machinery	399541006.00	39558653.00	42977526.00	395.25
<b>Total</b>	<b>402240131.00</b>	<b>39558653.00</b>	<b>42977526.00</b>	<b>395.25</b>

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After detailed discussion, the Committee decided to restrict the eligible investment in Plant & Machinery to the Bank Appraised amount and approve the eligible Fixed Capital Investment amounting to ₹ 3,95,25,000.00 (Rupees Three crore ninety five lakh and twenty five thousand 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 ₹ 5,92,87,500.00 ( Rupees Five crore ninety two lakh eighty seven thousand and five hundred only ) { @150% of the eligible Fixed Capital Investment of ₹ 3,95,25,000.00 (Rupees Three crore ninety five lakh and twenty five thousand only)} whichever is earlier.
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**7. M/s. Alpha Packaging Pvt. Ltd. Plot No. 104, BIP, Silasindhurighopa, Gouripur, Amingaon, Kamrup (R)**

Date of Commencement of Commercial Production : 28-03-17

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	26150794.00	26150794.00	26150794.00	290.00
Plant & Machinery	43791516.00	43791516.00	43791516.00	475.00
<b>Total</b>	<b>69942310.00</b>	<b>69942310.00</b>	<b>69942310.00</b>	<b>765.00</b>

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 6,99,42,310.00 (Rupees Six crore ninety nine lakh forty two thousand three hundred and ten 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 28-03-17 to 27-03-32 or ₹ 10,49,13,465.00 (Rupees Ten crore forty nine lakh thirteen thousand four hundred and sixty five only) { @150% of the eligible Fixed Capital Investment of ₹ 6,99,42,310.00 (Rupees Six crore ninety nine lakh forty two thousand three hundred and ten only)} whichever is earlier.
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**8. M/s Ananta Packaging and Printing, Silagaon, Near Gauripur PS, Kamrup (R)**

Date of Commencement of Commercial Production : 15-03-17

The Committee noted the Fixed Capital Investment Claimed by the unit as well as



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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	Nil	Nil	Nil	Nil
Plant & Machinery	6366414.00	3818930.00	4600369.00	62.75
<b>Total</b>	<b>6366414.00</b>	<b>3818930.00</b>	<b>4600369.00</b>	<b>62.75</b>
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>₹38,18,930.00</b> ( <i>Rupees Thirty eight lakh eighteen thousand nine hundred and thirty only</i> ) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives:				
	a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>15-03-17 to 14-03-32</b> or <b>₹57,28,395.00</b> ( <i>Rupees Fifty seven lakh twenty eight thousand three hundred and ninety five only</i> ) { @150% of the eligible Fixed Capital Investment of <b>₹38,18,930.00</b> ( <i>Rupees Thirty eight lakh eighteen thousand nine hundred and thirty only</i> ) } whichever is earlier.		

<b>9. M/s. Seven Food Processing Ltd. , EPIP, Amingaon, Kamrup (R)</b>				
Date of Commencement of Commercial Production		:	<b>30-03-2017</b>	
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	4700000.00	4204000.00	4700000.00	42.04
Plant & Machinery	48332788.00	47239533.00	47239533.00	483.75
<b>Total</b>	<b>53032788.00</b>	<b>51443533.00</b>	<b>51939533.00</b>	<b>525.79</b>
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to <b>₹5,14,43,533.00</b> ( <i>Rupees Five crore fourteen lakh forty three thousand five hundred and thirty three only</i> ) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives:				
	a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>30-03-2017 to 29-03-2032</b> or <b>₹7,71,65,300.00</b> ( <i>Rupees Seven crore seventy one lakh sixty five thousand three hundred only</i> ) { @150% of the eligible Fixed Capital Investment of <b>₹5,14,43,533.00</b> ( <i>Rupees Five crore fourteen lakh forty three thousand five hundred and thirty three only</i> ) } whichever is earlier.		

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<b>10. M/s Yashvi Industries Pvt. Ltd. 14<sup>th</sup> Mile, Marakdola, Byrnihat, Kamrup(M)</b>				
Date of Commencement of Commercial Production			:	<b>30-03-2017</b>
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	1065626.00	1065626.00	1065626.00	30.00
Plant & Machinery	9908439.00	9852055.00	9852056.00	110.00
<b>Total</b>	<b>10974065.00</b>	<b>10917681.00</b>	<b>10917682.00</b>	<b>140.00</b>
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 1,09,17,681.00 ( <i>Rupees One crore nine lakh seventeen thousand six hundred and eighty one only</i> ) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives:				
	a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>30-03-17 to 29-03-32</b> or <b>₹1,63,76,522.00</b> ( <i>Rupees One crore sixty three lakh seventy six thousand five hundred twenty two only</i> ){@150% of the eligible Fixed Capital Investment of ₹ 1,09,17,681.00 ( <i>Rupees One crore nine lakh seventeen thousand six hundred and eighty one only</i> )} whichever is earlier.		

<b>11. M/s. Belle Fonds , 12th Mile, Jorabat, Kamrup (M), Assam</b>				
Date of Commencement of Commercial Production			:	<b>25-03-17</b>
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	135.33 lakhs	Nil	2016050.00	111.00
Plant & Machinery	314.41 lakhs	26201064.00	26201064.00	290.00
<b>Total</b>	<b>449.74 lakhs</b>	<b>26201064.00</b>	<b>28217114.00</b>	<b>401.00</b>
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 2,62,01,064.00 ( <i>Rupees Two crore sixty two lakh one thousand and sixty four only</i> ) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives:				
	a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>25-03-2017 to</b>		

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	<b>24-03-2032</b> or <b>₹3,93,01,596.00</b> ( <i>Rupees Three crore ninety three lakh one thousand five hundred and ninety six only</i> ){@150% of the eligible Fixed Capital Investment of <b>₹2,62,01,064.00</b> ( <i>Rupees Two crore sixty two lakh one thousand and sixty four only</i> )} whichever is earlier.
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<b>12. M/s. Sun Print &amp; Pack, Plot No. 17/A, BIP, Gauripur, Silasindhurighopa, Kamrup(R)</b>	
Date of Commencement of Commercial Production	: <b>30-03-2017</b>

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	Nil	Nil	Nil	Nil
Plant & Machinery	5495755.00	5488119.00	5495755.00	5495755.00
<b>Total</b>	<b>5495755.00</b>	<b>5488119.00</b>	<b>5495755.00</b>	<b>5495755.00</b>

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹54,88,119.00** (*Rupees Fifty four lakh eighty eight thousand one hundred and nineteen only*) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives:

a)	VAT exemption for a period of <b>15 (Fifteen) years</b> w.e.f <b>30-03-2017</b> to <b>29-03-2032</b> or <b>₹82,32,179.00</b> ( <i>Rupees Eighty two lakh thirty two thousand one hundred seventy nine only</i> ){@150% of the eligible Fixed Capital Investment of ₹ <b>54,88,119.00</b> ( <i>Rupees Fifty four lakh eighty eight thousand one hundred and nineteen only</i> )} whichever is earlier.
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<b>13. M/s. Jai Real products Pvt Ltd (Plastic Unit) Shed No. 51, Industrial Estate, Bamunimaidam, Guwhati-21, Kamrup (M)</b>	
Date of Commencement of Commercial Production	: <b>30-09-2015</b>

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	8369906.00	7980750.00	7980750.00	88.43
Plant & Machinery	17448582.00	17137914.00	17137914.00	165.56