

Total	25818488.00	25118664.00	25118664.00	253.99
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 ₹2,45,36,750.00 (<i>Rupees Two crore forty five lakh thirty six thousand seven hundred and fifty</i>) only { ₹ 7980750.00 in Factory Building & ₹ 16556000.00 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 15 (Fifteen) years w.e.f 30-09-2015 to 29-09-2030 or ₹ 3,68,05,125.00 (<i>Rupees Three crore sixty eight lakh five thousand one hundred and twenty five only</i>) { @150% of the eligible Fixed Capital Investment of ₹2,45,36,750.00 (<i>Rupees Two crore forty five lakh thirty six thousand seven hundred and fifty only</i>) } whichever is earlier.		

14. M/s. Hygienic Research Institute Private Ltd. Silagaon, Near Gauripur Police Station, Amingaon, Kamrup (M)				
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	Nil	Nil	Nil	Nil
Plant & Machinery	19646857.00	15573854.00	15573854.00	181.72
Total	19646857.00	15573854.00	15573854.00	181.72
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 1,55,73,854.00 (<i>Rupees One crore fifty five lakh seventy three thousand eight hundred and fifty 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 15 (Fifteen) years w.e.f 15-03-2017 to 14-03-2032 or ₹ 2,33,60,781.00 (<i>Rupees Two crore thirty three lakh sixty thousand seven hundred and eighty one only</i>) { @150% of the eligible Fixed Capital Investment of ₹1,55,73,854.00 (<i>Rupees One crore fifty five lakh seventy three thousand eight hundred and fifty four only</i>) } whichever is earlier.		

59
69

15. M/s. Rhino Wire Products, Jaiguru, Kalipahar, North Guwahati, Kamrup(R)				
Date of Commencement of Commercial Production			:	10-12-2017
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	2629000.00	2359381.00	2359381.00	30.00
Plant & Machinery	12148107.00	11035562.00	11035562.00	108.74
Total	147777107.00	13394943.00	13394943.00	138.74
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 ₹ 1,32,33,381.00 (Rupees One crore thirty two lakh thirty three thousand three hundred and eighty one) only { ₹2359381.00 in Factory Building & ₹10874000.00 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 15 (Fifteen) years w.e.f 10-12-2017 to 09-12-2032 or ₹ 1,98,50,072.00 (Rupees One crore ninety eight lakh fifty thousand seventy two only) { @150% of the eligible Fixed Capital Investment of ₹ 1,32,33,381.00 (Rupees One crore thirty two lakh thirty three thousand three hundred and eighty one only) } whichever is earlier.		

16. M/s. SLV Packaging, Kalipahar, Changsari, Chowkigate, Kamrup(R)				
Date of Commencement of Commercial Production			:	23-03-2017
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	Nil	Nil	Nil	Nil
Plant & Machinery	4312762.00	3784663.00	3784663.00	4315840.00
Total	4312762.00	3784663.00	3784663.00	4315840.00

After detailed discussion, the Committee decided to approve eligible Fixed Capital Investment amounting to ₹ 37,84,663.00 (*Rupees Thirty seven lakh eighty four thousand six hundred and sixty three only*) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives :

	a)	VAT exemption for a period of 15 (Fifteen) years w.e.f 23-03-2017 to 22-03-2032 or ₹ 56,76,995.00 (<i>Rupees Fifty six lakh seventy six thousand nine hundred ninety five only</i>) { @150% of the eligible Fixed Capital Investment of ₹ 37,84,663.00 (<i>Rupees Thirty seven lakh eighty four thousand six hundred and sixty three only</i>) } whichever is earlier.
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17. M/s. M.B. Industries, Kahdowa, Khatalpara, BTAD, Baksa, Assam				
Date of Commencement of Commercial Production			:	15-03-2019
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	11679190.00	11660855.00	11660855.00	113.00
Plant & Machinery	54388214.00	49539842.00	49539842.00	442.00
Total	66067404.00	61200697.00	61200697.00	555.00
After detailed discussion, the Committee decided to restrict the eligible investment in Factory Building & Plant & Machinery to the Bank Appraised amount and approve the eligible Fixed Capital Investment amounting to ₹ 5,55,00,000 (<i>Rupees Five crore fifty five lakh only</i>) 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 15-03-2019 to 14-03-2034 or ₹ 8,32,50,000 (<i>Rupees Eight crore thirty two lakh fifty thousand only</i>) { @150% of the eligible Fixed Capital Investment of ₹ 5,55,00,000 (<i>Rupees Five crore fifty five lakh only</i>) } whichever is earlier.		

18. M/s. Aarian Woods, Tepesia, Kamarkuchi, Sonapur, Guwahati				
Date of Commencement of Commercial Production			:	15-03-2016
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	Recommended	Recommended	As per Bank

	Unit	by Commissioner of Industries & Commerce	by Commissioner of Taxes	Appraisal (₹ in Lakh)
Factory Building	19214473.00	18458689.00	18458689.00	191.90
Plant & Machinery	3171930.00	2969194.00	1684864.00	39.77
Total	22386403.00	21427883.00	20143553.00	231.67

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 2,01,43,553.00 (Rupees Two crore one lakh forty three thousand five hundred fifty three only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives :

a)	VAT exemption for a period of 15 (Fifteen) years w.e.f 15-03-2016 to 14-03-2031 or ₹3,02,15,330.00 (Rupees Three crore two lakh fifteen thousand three hundred thirty only) {@150% of the eligible Fixed Capital Investment of ₹ 2,01,43,553.00 (Rupees Two crore one lakh forty three thousand five hundred fifty three only)} whichever is earlier.
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B. The Committee examined the 5 (five) proposals of Existing unit undergoing Expansion/ Modernization/ Diversification for VAT exemption placed by Member Secretary and decision was taken as follows :

1. M/s. Ispaat Udyog Pvt. Ltd. Tingrai, Hoogrijan Road, Sewpur, Tinsukia , Assam				
Date of Commencement of Commercial Production		: 08-02-2017 (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	-	-	-	-
Plant & Machinery	12111059.00	11483885.00	11279877.00	122.25
Total	12111059.00	11483885.00	11279877.00	122.25
After detailed discussion, the Committee decided to approve eligible Fixed Capital Investment amounting to ₹ 1,12,79,877.00 (Rupees One crore twelve lakh seventy nine thousand eight hundred and seventy seven only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives.				

72

	a)	VAT exemption for a period of 15 (Fifteen) years w.e.f 08-02-2017 to 07-02-2032 or ₹ 1,12,79,877.00 (<i>Rupees One crore twelve lakh seventy nine thousand eight hundred and seventy seven only</i>) only { <i>@100% of the eligible Fixed Capital Investment of ₹ 1,12,79,877.00 (Rupees One crore twelve lakh seventy nine thousand eight hundred and seventy seven only)</i> } whichever is earlier.
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2. M/s. Ozone Pharmaceuticals Ltd, EPIP, Amingaon, Guwahati-31 Kamrup (R)	
Date of Commencement of Commercial Production :	22-02-2017 (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	2943924.00	-	-	-
Plant & Machinery	19240220.00	16908745.00	16908745.00	190.39
Total	22184144.00	16908745.00	16908745.00	190.39

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment of **₹ 1,69,08,745.00** (*Rupees One crore sixty nine lakh eight thousand seven hundred and forty five only*) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2014 for the following incentives:

	a)	VAT exemption for a period of 15 (Fifteen) years w.e.f 22-02-2017 to 21-02-2032 or ₹1,69,08,745.00 (<i>Rupees One crore sixty nine lakh eight thousand seven hundred and forty five only</i>) { <i>@100% of the eligible Fixed Capital Investment of ₹ 1,69,08,745.00 (Rupees One crore sixty nine lakh eight thousand seven hundred and forty five only)</i> } whichever is earlier.
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3. M/s Ashoka Weaving Pvt Ltd. (formerly M/s Ashoka Weaving Ltd) NH-37,(West Boraogon, Kamrup(M) Guwahati	
Date of Commencement of Commercial Production :	23-03-2017 (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 &	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)

73

		Commerce		
Factory Building	7338228.00	4117468.00	7318228.00	73.38
Plant & Machinery	9872820.00	9758524.00	9758524.00	100.08
Total	17211048.00	13875992.00	17076752.00	173.46

After detailed discussion, the Committee decided to approve the eligible fixed capital investment of ₹ 1,38,75,992.00 (*Rupees One crore thirty eight lakh seventy five thousand nine hundred and 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 23-03-2017 to 22-03-2032 or ₹1,38,75,992.00 (<i>Rupees One crore thirty eight lakh seventy five thousand nine hundred and ninety two only</i>) { <i>@100% of the eligible Fixed Capital Investment of ₹1,38,75,992.00 (One crore thirty eight lakh seventy five thousand nine hundred and ninety two only)</i> } whichever is earlier.
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4. M/s. S.K. Industries, I/E, Cinnamara, Jorhat

Date of Commencement of Commercial Production : **20-01-2016 (Expansion)**

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

recommended by different agencies as indicated below :

Component	Fixed Capital Investment (Amount in ₹)			
	Claimed by Unit	Recommended by Commissioner of Industries & Commerce	Recommended by Commissioner of Taxes	As per Bank Appraisal (₹ in Lakh)
Factory Building	1153026.00	1056688.00	1056688.00	11.53
Plant & Machinery	2840667.00	2828667.00	2828667.00	27.58
Total	3993693.00	3885355.00	3885355.00	39.11

After detailed discussion, the Committee decided to restrict the eligible investment in Plant & machinery to Bank Appraised amount and approve the eligible Fixed Capital Investment of ₹38,14,688.00 (*Rupees Thirty Eight lakh fourteen thousand six hundred and eighty 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 20-01-2016 to 19-01-2031 or ₹38,14,688.00 (<i>Rupees Thirty eight lakh fourteen thousand six hundred and eighty eight only</i>) { <i>@100% of the eligible Fixed Capital Investment of ₹ 38,14,688.00 (Rupees thirty eight lakh fourteen thousand six hundred and eighty eight only)</i> } whichever is earlier.
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(74)

5. M/s. Adarsh Plastic Industries, Katabari Main Road, Opposite Chandan Gas Agency, Katabari, Guwahati-35, Kamrup(M)				
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	Nil	Nil	Nil	Nil
Plant & Machinery	13235081.00	13212975.00	13212975.00	189.16
Total	13235081.00	13212975.00	13212975.00	189.16
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 1,32,12,975.00 (<i>Rupees One crore thirty two lakh twelve thousand nine hundred and seventy five only</i>) 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 29-03-32 or ₹ 1,32,12,975.00 (<i>Rupees One crore thirty two lakh twelve thousand nine hundred and seventy five only</i>) { @100% of the eligible Fixed Capital Investment of ₹ 1,32,12,975.00 (<i>Rupees One crore thirty two lakh twelve thousand nine hundred and seventy five only</i>) } whichever is earlier.		

C. The Committee examined one proposal of existing unit undergoing expansion which was deferred by the SLC held on 15-02-2020.

6. M/s B.K. Engineering Workshop, Nagaon Road, Ward No. 08, Lanka, Nagaon				
Date of Commencement of Commercial Production		: 10-03-2014 (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	Nil	Nil	Nil	Nil
Plant & Machinery	4399806.00	3830630.00	3830630.00	47.68
Total	4399806.00	3830630.00	3830630.00	47.68

75

The Member Secretary informed the Committee that as per direction of SLC dtd. 15.02.2020, the proposal have been re-examined & found that the unit has fulfilled the eligibility criteria for expansion.

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 38,30,630.00 (*Rupees Thirty eight lakh thirty thousand six hundred and thirty 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 10-03-2014 to 09-03-2029 or ₹ 38,30,630.00 (<i>Rupees Thirty eight lakh thirty thousand six hundred and thirty only</i>) { @100% of the eligible Fixed Capital Investment of ₹ 38,30,630.00 (<i>Rupees Thirty eight lakh thirty thousand six hundred and thirty only</i>) } whichever is earlier.
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Agenda 3: Any other matter with the permission from Chair:

The Member Secretary informed the Committee that Industrial & Investment Policy of Assam,2019 will be implemented through a Web based Application Software, which is available in the website <https://industries.assam.gov.in/>. He requested the representative of Commissioner of Taxes, Assam to communicate a convenient date & time so that a training on the software could be organised for the Tax department officials.

The Member Secretary also requested the representative of Commissioner of Taxes to furnish their views on the EC applications pending at their end under Industrial & Investment Policy of Assam,2014 as well as Industrial & Investment Policy of Assam,2008.

The representative of Commissioner of Taxes assured to forward their view on the EC application under Industrial & Investment Policy of Assam,2008 within one week and expedite the views on the EC applications under Industrial & Investment Policy of Assam,2014.

The representative of Commissioner of Taxes also requested Industries & Commerce Department to notify the "definition of Mega Unit in Industrial & Investment Policy of Assam,2019" so that necessary notification could be issued by Finance (Taxation) Department.

The meeting ended with a vote of thanks from the Chair.



(Bipul Das)
Addl. Director of Industries & Commerce (FP)
&
Member Secretary, State Level Committee



(Oinam Sarankumar Singh, IAS)
Commissioner, Industries & Commerce Assam
&
Chairman, State Level Committee

