

MINUTES OF THE 4th MEETING OF STATE LEVEL COMMITTEE FOR MSME UNITS HELD ON 03-04-2023 AT 11.00 A.M. IN THE CONFERENCE HALL OF OFFICE OF THE SECRETARY TO GOVT. OF ASSAM, INDUSTRIES, COMMERCE & PUBLIC ENTERPRISE DEPARTMENT, BLOCK-E, 1ST FLOOR ASSAM SECRETARIAT DISPUR, GUWAHATI-06 FOR GRANT OF ELIGIBILITY CERTIFICATE UNDER IIPA, 2019.

MEMBERS PRESENT:-

SL. NO	NAME AND DESIGNATION	
1	Dr. Lakshmanan S , I.A.S. Secretary to the Government of Assam Industries, Commerce and Public Enterprises, Department	Chairman
2	Shri Oinam Sarankumar Singh, I.A.S Commissioner of Industries & Commerce, Assam, Udyog Bhawan, Bamunimaidam, Guwahati-21	Member
3	Shri Chinmoy P Phookan, ACS Managing Director, AIIDC,	Member
4	Shri H.L.Agarwalla Addl. Commissioner of Taxes, Assam	Member
5	Md. Shakeel Saadullah Joint Commissioner of Taxes, Assam	Member
6	Shri Pankaj Kr. Dutta, Sr. Planning & Research Officer , PCBA	Member
7	Smti. Jaya Rani Kalita, Dy. Director O/o the Director of Employment and Craftsmen Training, Rehabari, Ghy-07	Member
8	Shri Nayan Jyoti Saikia Deputy Manager (Tech), AIDC Ltd.	Member
9	Shri Chinmoy Kr. Sarma Bordoloi Dy,GM, Commerce-Revenue APDCL, Bijulee Bhawan	Member
10	Shri T.M. Basumatary Deputy Secretary, Finance Department	Member
11	Shri Himanga Dip Das Additional Director of Industries & Commerce (OSD) Udyog Bhawan, Bamunimaidan, Guwahati-21	Member Secretary

Officers Present:-

1. Shri Sanjay Sarmah, ADCI
O/o the Commissioner of Industries & Commerce, Assam, Udyog Bhawan,
Bamunimaidam, Guwahati-21
2. Smt. Yesin Phukan, ADCI
O/o the Commissioner of Industries & Commerce, Assam, Udyog Bhawan,
Bamunimaidam, Guwahati-21
3. Shri Pranob Sarmah, Sr. Finance & Accounts Officer,
O/o the Commissioner of Industries & Commerce, Assam, Udyog Bhawan,
Bamunimaidam, Guwahati-21

Dr. Lakshmanan S, IAS, Secretary to the Government of Assam, Industries, Commerce and Public Enterprises Department and Chairman, State Level Committee presided over the meeting.

Sri Himanga Dip Das, Additional Director of Industries & Commerce (OSD) and Member Secretary, State Level Committee welcomed all the members present and explained the purpose of the meeting. He informed the members present that this is the 4th SLC meeting under IIPA'2019.

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He also explained the eligibility Criteria to avail the incentives under the policy and procedure for processing the applications. EC applications placed before the Committee have been found to be submitted within one year from the date of commercial production. All the units are new units as per definition of the policy and have started commencement of production within the policy period i.e. after 01/09/2019. He requested the members to deliberate on the Agendas placed before the Committee and take necessary decision accordingly.

Agenda No 1 : Confirmation of the Minutes of 3rd SLC for consideration of Proposals for issue of Eligibility Certificate under IIPA'2019 held on 05/11/2022

As no comments/objections were received from any members, the Minutes of 3rd SLC for consideration of Eligibility Certificate under IIPA'2019 held on 05/11/2022 was confirmed.

Agenda No. 2: Consideration of Proposals for issue of Eligibility Certificate under the Industrial & Investment Policy of Assam, 2019

The Member Secretary placed before the Committee following **15 nos.** of EC applications for consideration of the Committee. After detailed deliberation **13 nos.** of EC applications were approved and **2 no.** of EC application has been deferred.

- a) All the applications were scrutinized as per approved Operational Guidelines and found to be eligible for Grant of EC under Industrial & Investment Policy of Assam 2019.
- b) In respect of all units, views of Commissioner of Taxes, Assam have been obtained.
- c) The eligible investment in Land, Factory Building & Technical Civil works and Plant and Machinery have been co-related with the Bank Appraisal Reports.
- d) Payment details have been checked by Audit Cell and views of Sr.FAO have been obtained.

The Committee, after threadbare discussion and deliberation of each application one by one took the following decisions:

1. M/S. Hygen Beverages Pvt. Ltd., North East Mega Food Park, TihuNathkuchi,
Dist.-Nalbari

Date of Commencement of Commercial Production		07.09.2021		
Items Manufactured		Juices and Soft Drinks		
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 Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	2,62,08,754.00	2,23,17,000.00	2,62,08,754.00	2,23,17,000.00
Plant & Machinery	10,20,40,485.00	10,77,34,000.00	10,74,31,291.00	10,77,34,000.00
Electricals	53,90,806.00			
Total	13,36,40,045.00	13,00,51,000.00	13,36,40,045.00	13,00,51,000.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. 12,97,48,291.00 (Rupees Twelve Crore Ninety Seven Lakhs Forty Eight Thousand Two Hundred and Ninety One only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 07.09.2021 to 06.09.2036 or maximum of Rs 19,46,22,436.50 (Rupees Nineteen Crore Forty Six Lakhs Twenty Two Thousand Four Hundred and Thirty Six and Fifty Paise only) { @ 150% of the Fixed Capital Investment of Rs. 12,97,48,291.00 (Rupees Twelve Crore Ninety Seven lakhs Forty Eight Thousand Two Hundred and Ninety One only) } whichever is earlier.			
B	<p>Other Incentives:</p> <ol style="list-style-type: none"> Interest Subsidy on Working Capital : 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty lakh) and not exceeding 100% of investment in plant and machinery (Rs. 10,74,31,291.00) Power Subsidy: Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) lakhs per annum and not exceeding 100% of total investment made in plant and machinery, (Rs. 10,74,31,291.00),whichever is less. Subsidy on Generating Set: Subsidy @50% of the cost subject to a limit of Rs. 20 lakh on cost of generating set taxes and transportation only Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10000/- (ten thousand) to the employer against each local youth employed by the unit. <p>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 12,97,48,291.00 excluding SGST reimbursement.</p>			

2. M/S. MAGNUM INDUSTRIES UNIT-III PATGAON, RANI AZARA, GUWAHATI,
KAMRUP (METRO)-781015, ASSAM

Date of Commencement of Commercial Production		04.10.2021		
Items Manufactured		PET Perform, CAP Closure, Jar Dispenser		
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 Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	Nil	Nil	Nil	Nil
Plant & Machinery	14,65,63,641.65	14,34,58,768.63	15,23,49,218.00	14,52,60,000.00
Electricals	1,17,96,516.00	88,90,449.00	(Including internal electrification)	97,40,000.00
Total	15,83,60,157.65	15,23,49,217.63	15,23,49,218.00	15,50,00,000.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. 15,23,49,217.00 (Rupees Fifteen Crore Twenty Three Lakhs Forty Nine Thousand Two Hundred Seventeen only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 04.10.2021 to 03.10.2036 or maximum of Rs 22,85,23,826.00 (Rupees Twenty Two Crore Eighty Five Lakhs Twenty Three Thousand Eight Hundred Twenty Six only) { @ 150% of the Fixed Capital Investment of Rs. 15,23,49,217.63 (Rupees Fifteen Crore Twenty Three Lakhs Forty Nine Thousand Two Hundred Seventeen and Sixty Three Paise only) whichever is earlier.			
B	<p>Other Incentives:</p> <ol style="list-style-type: none"> Interest Subsidy on Working Capital: 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty lakh) and not exceeding 100% of investment in plant and machinery (Rs. 15,23,49,218.00) Power Subsidy: Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) lakhs per annum and not exceeding 100% of total investment made in plant and machinery, (Rs. 15,23,49,218.00), whichever is less. Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10000/- (ten thousand) to the employer against each local youth employed by the unit. Assistance for Environmental Compliance: Subsidy @ 50% on capital cost for setting up of effluent treatment plant subject to max of Rs. 25 lakh per unit. Technology Transfer and Quality Certification, ZED Certificate: Subsidy up to the extent of 75% subject to a ceiling of Rs.10 lakh per unit. <p>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 15,23,49,217.00 excluding SGST reimbursement.</p>			

**3. M/S. ARIHANNT IRON, VILLAGE-PANGRAM PT.-III, P.O.-UDHARBOND-788030,
DIST.-CACHAR, ASSAM**

Date of Commencement of Commercial Production		27.01.2022		
Items Manufactured		M.S. Nails, Black Wire		
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 Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	46,15,086.00	46,07,786.00	46,07,786.00	48,70,000.00
Plant & Machinery	1,08,68,847.00	1,28,95,000.00	1,34,77,069.00	1,28,95,000.00
Electricals	37,54,621.00	(Including Internal Electrification)	(Including Internal Electrification)	
Total	1,94,99,219.00	1,75,02,786.00	1,80,84,855.00	1,82,89,000.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. 1,75,02,786/- (Rupees One Crore Seventy Five Lakhs Two Thousand Seven Hundred Eighty Six only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 27.01.2022 to 26.01.2037 or maximum of Rs. 2,62,54,179/- (Rupees Two Crore Sixty Two Lakhs Fifty Four Thousand One Hundred Seventy Nine only) { @ 150% of the Fixed Capital Investment of Rs. 1,75,02,786/- (Rupees One Crore Seventy Five Lakhs Two Thousand Seven Hundred Eighty Six only) whichever is earlier.			
B	Other Incentives: <ol style="list-style-type: none"> Interest Subsidy on Working Capital: 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty lakh) and not exceeding 100% of investment in plant and machinery (Rs. 1,28,95,000.00) Power Subsidy: Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) lakhs per annum and not exceeding 100% of total investment made in plant and machinery, (Rs. 1,28,95,000.00) whichever is less. Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10000/- (ten thousand) to the employer against each local youth employed by the unit. The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 1,75,02,786.00 excluding SGST reimbursement			

4. M/S. MAHESWARI INDUSTRIES, VILLAGE-HUDDUMPUR, PALASHBARI, KAMRUP (RURAL), ASSAM

Date of Commencement of Commercial Production		02.11.2019		
Items Manufactured		Concrete Pavers Block, RCC Pipes		
The committeee 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 Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	1,90,49,512.00	1,83,99,858.00	1,83,99,858.00	2,02,23,000.00
Plant & Machinery	4,77,52,722.00	4,73,04,043.00	4,73,04,043.00	4,89,90,000.00
Electricals	-	-	(Including transportation Charge)	
Total	6,68,02,234.00	6,57,03,901.00	6,57,03,901.00	9,15,000.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. 6,57,03,901.00 (Rupees Six Crore Fifty Seven Lakhs Three Thousand Nine Hundred One Only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 02.11.2019 to 01.11.2034 or maximum of Rs. 9,85,55,851.50 (Rupees Nine Crore Eighty Five Lakhs Fifty Five Thousand Eight Hundred Fifty One and Fifty Paise only (@ 150% of the Fixed Capital Investment of Rs.6,57,03,901.00/- (Rupees Six Crore Fifty Seven Lakhs Three Thousand Nine Hundred One only) whichever is earlier.			
B	<p>Other Incentives:</p> <ol style="list-style-type: none"> 1. Power Subsidy: Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) lakhs per annum and not exceeding 100% of total investment made in plant and machinery, (Rs 4,73,04,043.00) whichever is less. 2. Interest Subsidy on Working Capital: 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty lakh) and not exceeding 100% of investment in plant and machinery (Rs 4,73,04,043.00) 3. Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10000/- (ten thousand) to the employer against each local youth employed by the unit. <p>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 6,57,03,901.00 excluding SGST reimbursement.</p>			




5. M/S. SHREE VINAYAK PAPER CRAFT INDUSTRIES, PARLY CHOWK, PALASBARI, DIST.-KAMRUP, ASSAM

Date of Commencement of Commercial Production		08-01-2021		
Items Manufactured		Paper Cup, Paper Napkins, Toilet Paper, Paper Blanks		
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 Rs)			
	Claimed by Unit (In Rs)	Recommended by Commissioner of Industries & Commerce's (In Rs)	Recommended by Commissioner of Taxes (In Rs)	As per Bank appraisal (In Rs)
Factory Building	69,98,731.00	64,83,504.00	64,83,504.00	70,20,000.00
Plant & Machinery	5,12,03,03.00	5,12,83,387.00	5,12,83,387.00	5,57,70,045.00
Electricals	22,60,948.00			45,82,100.00
Total	6,04,62,713.00	5,77,66,891.00	5,77,66,891.00	6,73,72,145.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. 5,77,66,891.00 (Rupees Five Crore Seventy Seven Lakhs Sixty Six Thousand Eight Hundred Ninety One only) for granting Eligibility Certificate under Industrial & Investment Policy of Assam, 2019 for the following Incentives				
A.	SGST exemption for a period of 15 (Fifteen) years w.e.f. 08-01-2021 to 07-01-2036 or maximum of Rs. 8,66,50,336.5 (Rupees Eight Crore Sixty Six Lakhs Fifty Thousand Three Hundred Thirty Six and Fifty paise only) { @ 150% of the Fixed Capital Investment of Rs. 5,77,66,891.00 (Rupees Five Crore Seventy Seven Lakhs Sixty Six Thousand Eight Hundred Ninety One only) whichever is earlier.			
B	Other Incentives: <ol style="list-style-type: none"> Interest Subsidy on Working Capital: 2% on the outstanding working capital loan for five years subject to a ceiling of Rs. 50 lakh (Fifty lakh) and not exceeding 100% of investment in plant and machinery (Rs. 5,12,83,387.00) Power Subsidy: Eligible for reimbursement of power subsidy @ Rs.2.00 per unit consumed for a period of 5 (five) years from the date of commercial production subject to a maximum Rs. 50.00 (fifty) lakhs per annum and not exceeding 100% of total investment made in plant and machinery, (Rs. 5,12,83,387.00) whichever is less. Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10000/- (ten thousand) to the employer against each local youth employed by the unit. The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs.5,77,66,891.00 excluding SGST reimbursement			