

MINUTES OF THE 2ND MEETING OF STATE LEVEL COMMITTEE FOR MSME UNITS HELD ON 19.07.2022 AT 11.00 A.M. IN THE OFFICE CHAMBER OF THE SECRETARY TO THE GOVT OF ASSAM, INDUSTRIES, COMMERCE AND P.E DEPARTMENT , ASSAM SECRETARIAT DISPUR GUWAHATI-06 FOR GRANT OF ELIGIBILITY CERTIFICATE UNDER INDUSTRIAL & INVESTMENT POLICY OF ASSAM,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 Saran Kumar Singh ,I.A.S Commissioner of Industries & Commerce, Assam , Udyog Bhawan, Bamunimaidan,Guwahati-21	Member
3	Sri Rakesh.Agarwal I.A.S Commissioner of Taxes ,Assam	Member
4	Sri Dasarath Das. Joint Secretary, Revenue Department	Member
5	Sri T.M.Basumatary Deputy Secretary, Finance Department	Member
6	Sri Kanteswar Kalita Sr.Planning & Research Officer,PCBA	Member
7	Smti Banita Tumungpi Deputy Manager(Tech),AIDC Ltd	Member
8	Sri Gunajit Sarma AGM,APDCL, Bijulee Bhawan	Member
9	Sri Pragyan Kumar Saikia DGM,APDCL, Bijulee Bhawan	
11	Sri Himanga Dip Das Additional Director of Industries & Commerce (UAZ) Udyog Bhwan, Bamunimaidan, Guwahati-21	Member Secretary

Officers Present:-

1. Sri Jatin Pegu, Joint Director(TS)
2. Sri Tapan Deka, Joint Director (SP)
3. Sri Santanu Deuri, Dy Director (admn)
4. Sri Sanjay Sarma,ADCI
5. Smti Himadri Saikia, Supdtt.of Taxes ,O/O the Commissioner of Taxes
6. Sri Pragyan Kumar Saikia, DGM,APDCL, Bijulee Bhawan

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 (UAZ) 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 Second SLC meeting under the policy 2019. 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 Agenda placed before the Committee and take necessary decision accordingly.

Agenda No :-1 Confirmation of Minutes of the State Level Committee Meeting held on 04/05/2022.

As no comments/objections were received from any member of the Committee, the Committee confirmed the minutes of the State Level Committee Meeting held on 04/05/2022.

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 **12 nos of EC** applications for consideration. After detailed **deliberation 10 nos of EC** applications were approved while 2(Two) EC applications were deferred to be moved for clarification from State Government.

The Member Secretary also appraised the Committee that:-

- 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 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.
- e) In case of all applications lowest value of recommended amount in each head raw has been considered eligible.

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

1. M/S. BARAK VALLEY INFRASTRUCTURE, RAMPUR BORKHOLA SILCHAR LUMDING ROAD,
CACHAR-788111, ASSAM

Date of Commencement of Commercial Production		17.09.2019		
Items Manufactured		Autoclaved Aerated Concrete (AAC Block)		
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)
Land	1,12,66,160.00	1,08,81,055.00	23,64,447.00	1,60,00,000.00
Site Development	10,68,505.00	-	-	
Factory Building	5,04,86,450.00	5,01,59,230.00	5,01,59,230.00	8,50,00,000.00
Plant & Machinery	20,54,48,019.00	18,87,30,597.00	18,87,30,597.00	13,59,21,000.00
Total	26,82,69,134.00	24,97,70,882.00	24,12,54,274.00	23,69,21,000.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs.18,84,44,677/- (Rupees Eighteen Crore Eighty Four Lakh Forty Four Thousand Six Hundred Seventy Seven 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. 17.09.2019 to 16.09.2034 or maximum of Rs 28,26,67,015/-- (Rupees Twenty Eight Crore Twenty Six Lakh Sixty Seven Thousand Fifteen only) { @ 150% of the Fixed Capital Investment of Rs.18,84,44,677/- (Rupees Eighteen Crore Eighty Four Lakh Forty Four Thousand Six Hundred Seventy Seven only) } whichever is earlier.			
B	Other Incentives: <ol style="list-style-type: none"> 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 Lakh Only) per annum and not exceeding 100% of total investment made in plant and machinery, (Rs. 13,59,21,000.00) whichever is less. Interest Subsidy: 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. 13,59,21,000.00) Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10,000/- (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.18,84,44,677/- excluding SGST reimbursement.			

2. M/S. RAHUL INDUSTRIES, BEHIND RAHUL WEIGH BRIDGE, PUB-BORAGAON, NH-37, GUWAHATI-35, ASSAM

Date of Commencement of Commercial Production		12.08.2020		
Items Manufactured		Profiling, Ridges, Crimp Curve D, Hi Rib Profile		
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	Nil	Nil	Nil	Nil
Plant & Machinery	1,43,40,165.00	1,42,86,617.00	1,39,59,530.00	1,60,00,000.00
Total	1,43,40,165.00	1,42,86,617.00	1,39,59,530.00	1,60,00,000.00
After Detailed discussion the Committee decided to move to Govt. for clarification regarding Eligibility of the activity, as galvanization, corrugation of sheets both is in the list of non- eligible activities.				

3. M/S. EXCEL STEELS, NH.-31, SILAMAHAKHETI, VILLAGE-SILASINDURIGHOPA, KAMRUP (RURAL) ASSAM

Date of Commencement of Commercial Production		07.10.2020		
Items Manufactured		Colour Coated Profile Roofing Sheets, Ridges and Gutters and Zinc Aluminium Coated Roofing Sheets, Ridges and Gutters		
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	1,52,47,210.00	1,35,00,109.00	1,49,44,765.00	1,50,00,000.00
Plant & Machinery	1,56,91,197.00	1,50,00,000.00	1,68,49,105.00	1,50,00,000.00
Electricals	34,39,920.00	19,85,088.00		25,00,000.00
Total	3,43,78,327.00	3,04,85,197.00	3,17,93,870.00	3,25,00,000.00
After Detailed discussion the Committee decided to move to Govt. for clarification regarding Eligibility of the activity, as galvanization, corrugation of sheets both is in the list of non- eligible activities.				

4. M/S. VINAYAK ENERGY, AMBHER, P.O.-JORABAT, DIST.-KAMRUP (METRO), ASSAM

Date of Commencement of Commercial Production		15.02.2020		
Items Manufactured		Lead Ingot, Aluminum Ingot		
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	2,77,65,892.00	2,61,03,984.00	2,43,52,976.00	2,80,00,000.00 (including electricals)
Plant & Machinery	1,02,17,308.00	86,80,460.00	96,73,612.00 (including internal electrification)	1,20,00,000.00
Electricals	18,96,016.00	18,96,016.00		
Total	3,98,79,216.00	3,66,80,460.00	3,40,26,588.00	4,00,00,000.00
After Detailed discussion the Committee decided to approve the eligible Fixed Capital Investment amounting to Rs. 3,40,26,588 /-(Rupees Three Crore Forty Lakh Twenty Six Thousand Five hundred Eighty Eight 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. 15.02.2020 to 14.02.2035 or maximum of Rs 5,10,39,882/-(Rupees Five Crore Ten Lakh Thirty Nine Thousand Eight Hundred Eighty Two only) { @ 150% of the Fixed Capital Investment of Rs. 3,40,26,588/- (Rupees Three Crore Forty Lakh Twenty Six Thousand Five Hundred Eighty Eight only) whichever is earlier.			
B.	<p>Other Incentives:</p> <ol style="list-style-type: none"> Interest Subsidy: 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.96,73,612/=). 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. 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 96,73,612/=) whichever is less. 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. Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10,000/- (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.3,40,26,588/- excluding SGST reimbursement.</p>			

5. M/S. SKYLARK CONCRETE UDYOG, VILLAGE NO.1, BARDHANARA, GHOGRAPAR, PUB-BANBHAG, DAKHINGAON, NALBARI, ASSAM

Date of Commencement of Commercial Production		14.10.2020		
Items Manufactured		Paver Blocks		
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	54,90,622.00	48,12,989.00	48,12,989.00	80,00,000.00
Plant & Machinery	1,63,26,750.00	1,62,81,500.00	1,65,24,782.00	2,21,00,000.00
Electricals	3,11,385.00	2,43,282.00	(Including internal electrification)	Nil
Total	2,21,28,757.00	2,13,37,771.00	2,13,37,771.00	3,01,00,000.00
After Detailed discussion the Committee decided to approved the eligible Fixed Capital Investment amounting to Rs. 2,13,37,771/- (Rupees Two Crore Thirteen Lakh Thirty Seven Thousand Seven Hundred Seventy 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. 14.10.2020 to 13.10.2035 or maximum of Rs. 3,20,06,656.00 (Rupees Three Crore Twenty Lakh Six Thousand Six Hundred Fifty Six only) { @ 150% of the Fixed Capital Investment of Rs. 2,13,37,771/- (Rupees Two Crore Thirteen Lakhs Thirty Seven Thousand Seven Hundred Seventy One only) whichever is earlier.			
B	<p>Other Incentives:</p> <ol style="list-style-type: none"> Interest Subsidy: 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. 1,65,24,782/=) 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) Lakh per annum and not exceeding 100% of total investment made in plant and machinery, (Rs1,65,24,782/=) 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. 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 <p>The overall ceiling of other incentives mentioned above should not exceed 100% of the Fixed Capital Investment amounting to Rs. 2,13,37,771/- excluding SGST reimbursement.</p>			

6. M/S. AUSTIN AAC INFRATECH, MIRZA, PALASHBARI, DIST- KAMRUP (RURAL).

Date of Commencement of Commercial Production	24.12.2020			
Items Manufactured	Autoclaved Aerated Concrete (AAC) Block			
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	2,52,91,946.00	2,11,68,284.00	2,13,53,915.00	2,88,00,000.00
Plant & Machinery	11,82,66,171.00	11,76,78,232.00	11,80,28,238.00	12,86,00,000.00
Electricals	18,60,052.00	(including internal Electrification)		84,00,000.00
Total	14,54,17,169.00	13,88,46,516.00	13,93,82,153.00	16,58,00,000.00
After Detailed discussion the Committee decided to approved the eligible Fixed Capital Investment amounting to Rs. 13,88,46,516/- (Rupees Thirteen Crore Eighty Eight Lakh Forty Six Thousand Five Hundred Sixteen 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. 24.12.2020 to 23.12.2035 or maximum of Rs. 20,82,69,774/- (Rupees Twenty Crore Eighty Two Lakh Sixty Nine Thousand Seven Hundred Seventy Four only) @ 150% of the Fixed Capital Investment of Rs. 13,88,46,516/- (Rupees Thirteen Crore Eighty Eight Lakh Forty Six Thousand Five Hundred Sixteen Only) whichever is earlier.			
B	Other Incentives: <ol style="list-style-type: none"> Interest Subsidy: 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.11,76,78,232/-) 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) Lakh per annum and not exceeding 100% of total investment made in plant and machinery, (Rs. 11,76,78,232/-) whichever is less. Incentive for Employment Generation: State Government will provide one time incentive @ Rs.10,000/- (ten thousand) to the employer against each local youth employed by the unit. 			