

**MINUTES OF THE MEETING OF STATE LEVEL COMMITTEE FOR SSI UNITS
HELD ON 10-01-19 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 Puru Gupta, IAS <i>Commissioner of Industries & Commerce, Assam</i>	Chairman
2.	Smti Gayatri Bori Bora <i>Joint Secretary to the Govt. of Assam, Revenue & Disaster Management Department</i>	Member
3.	Shri H N Agarwalla, IAS <i>Joint Commissioner of Taxes, Assam</i>	Member
4.	Smti Nirala Borah <i>Deputy Secretary to the Govt. of Assam, Finance Department</i>	Member
5.	Smti Manjita Barua <i>Asstt. Director of Employment, Assam</i>	Member
6.	Shri Ritumoni Pachani <i>Dy. General Manager, AIIDC Ltd., Guwahati-21</i>	Member
7.	Shri Bipul Das <i>Additional Director of Industries & Commerce (DIC)</i>	Member Secretary

Shri Puru Gupta, IAS, Commissioner of Industries & Commerce, Assam and Chairman, State Level Committee presided over the meeting.

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

Agenda 1: Confirmation of Minutes of the State Level Committee meeting held on 23-03-18

The Committee confirmed the minutes of the State Level Committee meeting held on 23-03-18.

Agenda 2: Scrutiny and approval 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	:	20 Nos.
B. Expansion Units	:	9 Nos.
Total	:	29 Nos.

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 & 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 20 (Twenty) proposals of New units for VAT exemption placed by Member Secretary and decisions were taken on each case as follows :

1. M/s. Nowal Food Products, Nalapara, Beltola, Guwahati-40				
Date of Commencement of Commercial Production			:	16-03-17
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	0.00	0.00	0.00	0.00
Plant & Machinery	37,11,600.00	37,05,452.00	37,05,452.00	43.44
Total	37,11,600.00	37,05,452.00	37,05,452.00	43.44
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹37,05,452.00 (Rupees Thirty Seven Lakh Five Thousand Four Hundred Fifty 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 16-03-17 to 15-03-32 or ₹55,58,178.00 (Rupees Fifty Five Lakh Fifty Eight Thousand One Hundred Seventy Eight) only { @150% of the eligible Fixed Capital Investment of ₹37,05,452.00 (Rupees Thirty Seven Lakh Five Thousand Four Hundred Fifty Two) only } whichever is earlier.			

2. M/s. Goodwin Poly Plast, IGC, Chaygaon, Kamrup (R)				
Date of Commencement of Commercial Production			:	30-03-17
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	0.00	0.00	0.00	0.00
Plant & Machinery	1,02,52,010.00	1,00,33,983.00	1,00,33,983.00	109.00
Total	1,02,52,010.00	1,00,33,983.00	1,00,33,983.00	109.00
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,00,33,983.00 (<i>Rupees One Crore Thirty Three Thousand Nine 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 30-03-17 to 29-03-32 or ₹1,50,50,975.00 (<i>Rupees One Crore Fifty Lakh Fifty Thousand Nine Hundred Seventy Five</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹1,00,33,983.00 (Rupees One Crore Thirty Three Thousand Nine Hundred Eighty Three) only</i> } whichever is earlier.			

3. M/s. Mahavir Chemicals, D-7, Rani, Industrial Area, Kamrup (R)				
Date of Commencement of Commercial Production			:	30-03-17
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	0.00	0.00	0.00	0.00
Plant & Machinery	1,18,84,686.00	1,18,65,671.00	1,18,65,671.00	120.93
Total	1,18,84,686.00	1,18,65,671.00	1,18,65,671.00	120.93
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,18,65,671.00 (Rupees One Crore Eighteen Lakh Sixty Five Thousand Six Hundred Seventy One) 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 30-03-17 to 29-03-32 or ₹1,77,98,507.00 (<i>Rupees One Crore Seventy Seven Lakh Ninety Eight Thousand Five Hundred Seven</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹1,18,65,671.00 (Rupees One Crore Eighteen Lakh Sixty Five Thousand Six Hundred Seventy One) only</i> } whichever is earlier.
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4. M/s. Subhas Industries (Unit-II), Bishnupur, Kalapahar, Guwahati-16

Date of Commencement of Commercial Production : **24-03-17**

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	0.00	0.00	0.00	0.00
Plant & Machinery	90,62,700.00	90,62,700.00	90,62,700.00	90.63
Total	90,62,700.00	90,62,700.00	90,62,700.00	90.63

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹90,62,700.00** (*Rupees Ninety Lakh Sixty Two Thousand Seven Hundred*) 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 24-03-17 to 23-03-32 or ₹1,35,94,050.00 (<i>Rupees One Crore Thirty Five Lakh Ninety Four Thousand Fifty</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹90,62,700.00 (Rupees Ninety Lakh Sixty Two Thousand Seven Hundred) only</i> } whichever is earlier.
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5. M/s. E- Appliances (Unit-III), EPIP, Amingaon, Kamrup (R)

Date of Commencement of Commercial Production : **31-03-17**

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	1,26,16,824.70	1,19,95,133.00	1,19,95,133.00	125.06
Plant & Machinery	4,90,16,372.12	4,84,61,327.00	4,84,61,327.00	487.68
Total	6,16,33,196.82	6,04,56,460.00	6,04,56,460.00	612.74

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹6,04,56,460.00** (*Rupees Six Crore Four Lakh Fifty Six Thousand Four Hundred Sixty*) 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 31-03-17 to 30-03-32 or ₹9,06,84,690.00 (<i>Rupees Nine Crore Six Lakh Eighty Four Thousand Six Hundred Ninety</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹6,04,56,460.00 (Rupees Six Crore Four Lakh Fifty Six Thousand Four Hundred Sixty) only</i> } whichever is earlier.
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6. M/s. Assam Bakery, A-3 (A) & A-8 (A), MIE, Kalapahar, Cycle Factory, Guwahati

Date of Commencement of Commercial Production : **01-04-15**

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 directed the Member Secretary to re-examine the proposal and place before the next SLC for consideration

7. M/s. Berger Paints (I) Ltd., (British Paints Divisions), IID, Nalbari

Date of Commencement of Commercial Production : **29-03-17**

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	10,58,42,207.00	5,88,15,942.00	5,88,15,942.00	1,058.42
Plant & Machinery	4,72,97,855.00	3,58,77,390.00	3,58,77,390.00	470.04
Total	15,31,40,062.00	9,46,93,332.00	9,46,93,332.00	1,528.46

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹9,46,93,332.00** (*Rupees Nine Crore Forty Six Lakh Ninety Three Thousand Three Hundred Thirty 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 29-03-17 to 28-03-32 or ₹14,20,39,998.00 (<i>Rupees Fourteen Crore Twenty Lakh Thirty Nine Thousand Nine Hundred Ninety Eight</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹9,46,93,332.00 (Rupees Nine Crore Forty Six Lakh Ninety Three Thousand Three Hundred Thirty Two)</i> only} whichever is earlier.
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8. M/s. B M Industries, NH-31, Jayguru, Amingaon, Kamrup (R)				
Date of Commencement of Commercial Production			:	30-03-17
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	23,87,160.00	23,87,160.00	23,87,160.00	23.87
Plant & Machinery	39,84,648.00	39,64,903.00	39,65,097.00	39.85
Total	63,71,808.00	63,52,063.00	63,52,257.00	63.72
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹ 63,52,063.00 (Rupees Sixty Three Lakh Fifty Two Thousand Sixty Three) 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 30-03-17 to 29-03-32 or ₹95,28,095.00 (Rupees Ninety Five Lakh Twenty Eight Thousand Ninety Five) only { @150% of the eligible Fixed Capital Investment of ₹63,52,063.00 (Rupees Sixty Three Lakh Fifty Two Thousand Sixty Three) only} whichever is earlier.			

9. M/s. Shree Vinayak Polypack Industries, Ward No.-1, Parly Chowk, Palasbari, Kamrup (R)				
Date of Commencement of Commercial Production			:	05-11-16
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	50,04,870.00	49,84,870.00	49,84,870.00	50.00
Plant & Machinery	1,53,65,701.00	1,53,56,701.00	1,53,56,702.00	204.51
Total	2,03,70,571.00	2,03,41,571.00	2,03,41,572.00	254.51

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹2,03,41,571.00** (*Rupees Two Crore Three Lakh Forty One Thousand Five Hundred Seventy One*) 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 05-11-16 to 04-11-31 or ₹3,05,12,357.00 (<i>Rupees Three Crore Five Lakh Twelve Thousand Three Hundred Fifty Seven</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹2,03,41,571.00 (Rupees Two Crore Three Lakh Forty One Thousand Five Hundred Seventy One) only</i> } whichever is earlier.
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10. M/s. S B M Roofings, Behind Tirupati Weigh Bridge, NH.- 37, Gorchuk, Kamrup (M)

Date of Commencement of Commercial Production	:	28-03-17
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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	19,02,465.00	17,79,420.00	17,79,420.00	19.02
Plant & Machinery	85,35,583.00	85,20,953.00	85,20,953.00	85.95
Total	1,04,38,048.00	1,03,00,373.00	1,03,00,373.00	104.97

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹ 1,03,00,373.00** (*Rupees One Crore Three Lakh Three Hundred Seventy Three*) 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 28-03-17 to 27-03-32 or ₹1,54,50,560.00 (<i>Rupees One Crore Fifty Four lakh Fifty Thousand Five Hundred Sixty</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹1,03,00,373.00 (Rupees One Crore Three Lakh Three Hundred Seventy Three) only</i> } whichever is earlier.
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11. M/s. J P Steel, Industrial Estate, Borguri, Tinsukia				
Date of Commencement of Commercial Production			:	30-11-15
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	27,82,240.00	0.00	0.00	34.64
Plant & Machinery	36,59,931.00	36,59,931.00	36,59,931.00	32.19
Total	64,42,171.00	36,59,931.00	36,59,931.00	66.83
After detailed discussion, the Committee decided to restrict the eligible Fixed Capital Investment to the appraised cost of Plant & Machinery amounting to ₹32.19 (Rupees Thirty Two Lakh Nineteen 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 30-11-15 to 29-11-30 or ₹48,28,500.00 (Rupees Forty Eight Lakh Twenty Eight Thousand Five Hundred) only { @150% of the eligible Fixed Capital Investment of ₹32,19,000.00 (Rupees Thirty Two Lakh Nineteen Thousand) only } whichever is earlier.			

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12. M/s. Oditi Appliances, LLP, Plot No.- 2, Shed No.- 3, BIP, Gauripur, Kamrup (R)				
Date of Commencement of Commercial Production			:	24-03-17
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	0.00	0.00	0.00	0.00
Plant & Machinery	3,02,29,236.00	2,70,68,542.00	2,70,68,542.00	300.00
Total	3,02,29,236.00	2,70,68,542.00	2,70,68,542.00	300.00
The Committee directed the Member Secretary to re-examine the proposal as the approved CCIS claim was for a lesser amount.				

13. M/s. Adama (India) Industrial Projects, Vill.- Borbongshor, Mandakata, Kamrup (R)				
Date of Commencement of Commercial Production			:	29-03-17
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	46,51,497.00	46,51,497.00	46,51,497.00	46.51
Plant & Machinery	55,41,266.00	42,33,106.00	42,33,106.00	58.77
Total	1,01,92,763.00	88,84,603.00	88,84,603.00	105.28
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹88,84,603.00 (Rupees Eighty Eight Lakh Eighty Four Thousand Six Hundred 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 29-03-17 to 28-03-32 or ₹1,33,26,905.00 (Rupees One Crore Thirty Three Lakh Twenty Six Thousand Nine Hundred Five) only { @150% of the eligible Fixed Capital Investment of ₹88,84,603.00 (Rupees Eighty Eight Lakh Eighty Four Thousand Six Hundred Three) only} whichever is earlier.			

14. M/s. Aanta Nutritious Food Products, Shankardev Nagar, Jorabat, Kamrup (M)				
Date of Commencement of Commercial Production			:	03-08-16
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	40,70,812.00	40,70,812.00	40,70,812.00	59.27
Total	40,70,812.00	40,70,812.00	40,70,812.00	59.27
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹40,70,812.00 (<i>Rupees Forty Lakh Seventy Thousand Eight Hundred Twelve</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 03-08-16 to 02-08-31 or ₹61,06,218.00 (<i>Rupees Sixty One Lakh Six Thousand Two Hundred Eighteen</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹40,70,812.00 (Rupees Forty Lakh Seventy Thousand Eight Hundred Twelve)</i> only} whichever is earlier.
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15. M/s. Shree Shyam Aluminium Industries, 1 No. Patia Pathar Gaon, Dist.- Tinsukia				
Date of Commencement of Commercial Production			:	22-03-17
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	20,98,400.00	0.00	0.00	20.00
Plant & Machinery	96,75,566.00	94,99,783.00	73,50,955.00	85.00
Total	1,17,73,966.00	94,99,783.00	73,50,955.00	105.00
The Committee directed the Member Secretary to re-examine the proposal as there is huge difference between the recommendation of Industries & Commerce Department & Taxation Department.				

16. M/s. Shiva Shakti Rice Mills, Mariani Road, Cinamara, Jorhat				
Date of Commencement of Commercial Production			:	24-07-15
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	61,78,954.00	36,78,204.00	36,78,204.00	83.20
Plant & Machinery	2,17,19,767.00	2,12,69,551.00	2,07,06,478.00	200.99
Total	2,78,98,721.00	2,49,47,755.00	2,43,84,682.00	284.19
After detailed discussion, the Committee decided to restrict the eligible investment in Plant & machinery to the appraised cost of ₹200.99 Lakh and approve eligible Fixed Capital Investment amounting to ₹ 2,37,77,204.00 (Rupees Two Crore Thirty Seven Lakh Seventy Seven Thousand Two Hundred Four) only {₹36,78,204.00 in Factory Building & ₹2,00,99,000.00 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 24-07-15 to 23-07-30 or ₹3,56,65,806.00 (Rupees Three Crore Fifty Six Lakh Sixty Five Thousand Eight Hundred Six) only { @150% of the eligible Fixed Capital Investment of ₹2,37,77,204.00 (Rupees Two Crore Thirty Seven Lakh Seventy Seven Thousand Two Hundred Four) only} whichever is earlier.
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17. M/s. Shree Narayani Udyog, Cycle Factory MIE, Kalapahar, Kamrup (M)				
Date of Commencement of Commercial Production			:	24-03-17
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	17,94,888.00	0.00	0.00	17.79
Plant & Machinery	31,51,025.00	30,97,057.00	26,75,375.00	32.46
Total	49,45,913.00	30,97,057.00	26,75,375.00	50.25
After date of commercial production & Cash payments by the Industries & Commerce Department. However, after detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹26,75,375.00 (Rupees Twenty Six Lakh Seventy Five Thousand Three Hundred Seventy Five) 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 24-03-17 to 23-03-32 or ₹40,13,063.00 (Rupees Forty Lakh Thirteen Thousand Sixty Three) only { @150% of the eligible Fixed Capital Investment of ₹26,75,375.00 (Rupees Twenty Six Lakh Seventy Five Thousand Three Hundred Seventy Five) only} whichever is earlier.			

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18. M/s. A R Industries, Industrial Area, Malinbeel, Silchar				
Date of Commencement of Commercial Production			:	01-10-15
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	72,65,708.00	72,57,697.00	77.35
Total	73,94,329.00	72,65,708.00	72,57,697.00	77.35
The Committee decided to defer the proposal and directed the Member Secretary to re-examine the proposal				

19. M/s. Magus Concrete & Pavers, Mahanpur, Pt-I, Katirail, Cachar				
Date of Commencement of Commercial Production			:	29-03-17
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	3,26,308.00	0.00	0.00	0.00
Plant & Machinery	1,69,14,722.00	1,41,71,400.00	1,41,71,400.00	158.25
Total	1,72,41,030.00	1,41,71,400.00	1,41,71,400.00	158.25
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,41,71,400.00 (Rupees One Crore Forty One Lakh Seventy One Thousand Four Hundred) 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 29-03-17 to 28-03-32 or ₹2,12,57,100.00 (Rupees Two Crore Twelve Lakh Fifty Seven Thousand One Hundred) only { @150% of the eligible Fixed Capital Investment of ₹1,41,71,400.00 (Rupees One Crore Forty One Lakh Seventy One Thousand Four Hundred) only } whichever is earlier.			

20. M/s. Saarthi Propack, BIP, Gauripur, Amingaon, Kamrup (R)				
Date of Commencement of Commercial Production			:	29-03-17
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	87,90,792.00	87,85,062.00	87,85,062.00	89.39
Plant & Machinery	1,42,20,826.00	1,36,00,028.00	1,36,00,028.00	127.22
Total	2,30,11,618.00	2,23,85,090.00	2,23,85,090.00	216.61
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹2,23,85,090.00 (Rupees Two Crore Twenty Three Lakh Eighty Five Thousand Ninety) 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 29-03-17 to 28-03-32 or ₹3,35,77,635.00 (<i>Rupees Three Crore Thirty Five lakh Seventy Seven Thousand Six Hundred Thirty Five</i>) only { <i>@150% of the eligible Fixed Capital Investment of ₹2,23,85,090.00 (Rupees Two Crore Twenty Three Lakh Eighty Five Thousand Ninety) only</i> } whichever is earlier.
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B. The Committee examined the 9 (nine) proposals of Existing unit undergoing Expansion/ Modernization/ Diversification for VAT exemption placed by Member Secretary and decision was taken as follows :

1. M/s. N.E. Plast Co., IIT Road, Jagiroad, Amingaon, Dist-Kamrup (R)				
Date of Commencement of Commercial Production			:	01-04-16 (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	23,42,316.00	20,33,738.00	20,33,738.00	15.00
Plant & Machinery	86,91,272.00	85,25,922.00	85,25,922.00	89.27
Total	1,10,33,588.00	1,05,59,660.00	1,05,59,660.00	104.27
After detailed discussion, the Committee decided to restrict the eligible investment in Factory Building to the Bank Appraised Cost of ₹15.00 Lakh and approve eligible Fixed Capital Investment amounting to ₹1,00,25,922.00 (Rupees One Crore Twenty Five Thousand Nine Hundred Twenty Two) only {₹15,00,000.00 in Factory Building & ₹85,25,922.00 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 01-04-16 to 31-03-31 or ₹1,00,25,922.00 (Rupees One Crore Twenty Five Thousand Nine Hundred Twenty Two) only {@100% of the eligible Fixed Capital Investment of ₹1,00,25,922.00 (Rupees One Crore Twenty Five Thousand Nine Hundred Twenty Two) only} whichever is earlier..		

2. M/s. Mukund Poly Products, BIP, Amingaon, Gauripur, Kamrup(R)				
Date of Commencement of Commercial Production			:	24-10-15 (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	0.00	0.00	0.00	0.0
Plant & Machinery	3,00,12,585.62	2,02,15,433.00	2,02,15,433.00	197.77
Total	3,00,12,585.62	2,02,15,433.00	2,02,15,433.00	197.77
After detailed discussion, the Committee decided to restrict the eligible fixed Capital Investment in Plant & Machinery to the Bank Appraised amount of ₹197.77 Lakh and approve the eligible Fixed Capital Investment of ₹1,97,77,000.00 (<i>Rupees One Crore Ninety Seven Lakh Seventy Seven Thousand</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 24-10-15 to 23-10-30 or ₹1,97,77,000.00 (<i>Rupees One Crore Ninety Seven Lakh Seventy Seven Thousand</i>) only { @100% of the eligible Fixed Capital Investment of ₹1,97,77,000.00 (<i>Rupees One Crore Ninety Seven Lakh Seventy Seven Thousand</i>) only } whichever is earlier.			

3. M/s. Atlanta Modular Limited, NH-37, West Boragaon, Ghy-33, Kamrup (M)				
Date of Commencement of Commercial Production			:	28-03-17 (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	81,02,623.00	24,84,046.00	71,52,263.00	70.47
Plant & Machinery	1,68,74,737.00	1,38,81,864.00	1,38,81,864.00	165.41
Total	2,49,77,360.00	1,63,65,910.00	2,10,34,127.00	235.88
The Committee directed the Member Secretary to re-examine the proposal and place before the next SLC for consideration				

4. M/s. Anubhav Industries, IGC, Chatabri, Chaygaon, Kamrup (R)				
Date of Commencement of Commercial Production			:	18-06-16 (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	29,24,378.00	28,87,198.00	28,87,198.00	32.91
Plant & Machinery	1,56,75,116.00	1,49,43,513.00	1,49,43,513.00	140.24
Total	1,85,99,494.00	1,78,30,711.00	1,78,30,711.00	173.15
After detailed discussion, the Committee decided to restrict the eligible fixed Capital Investment in Plant & Machinery to the Bank Appraised amount of ₹140.24 Lakh and approve the eligible Fixed Capital Investment of ₹1,69,11,198.00 (Rupees One Crore Sixty Nine Lakh Eleven Thousand One Hundred Ninety Eight) {₹28,87,198.00 in Factory Building & ₹1,40,24,000.00 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 18-06-16 to 17-06-31 or ₹1,69,11,198.00 (Rupees One Crore Sixty Nine Lakh Eleven Thousand One Hundred Ninety Eight) only { @100% of the eligible Fixed Capital Investment of ₹1,69,11,198.00 (Rupees One Crore Sixty Nine Lakh Eleven Thousand One Hundred Ninety Eight) only } whichever is earlier.			

5. M/s. Shree Shyam Commercial Co., Panikhaity, Chandapur Rd., Kamrup (M)				
Date of Commencement of Commercial Production			:	01-08-16 (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	0.00	0.00	0.00	0.00
Plant & Machinery	69,94,215.00	69,94,215.00	69,94,215.00	69.03
Total	69,94,215.00	69,94,215.00	69,94,215.00	69.00
After detailed discussion, the Committee decided to restrict the eligible fixed Capital Investment in Plant & machinery to the Bank Appraised amount of ₹69.03 Lakh and approve the eligible Fixed Capital Investment of ₹69,00,000.00 (Rupees Sixty Nine Lakh) 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 01-08-16 to 31-07-31 or ₹69,00,000.0 (Rupees Sixty Nine Lakh) only { @100% of the eligible Fixed Capital Investment of ₹69,00,000.00 (Rupees Sixty Nine Lakh) only} whichever is earlier.
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6. M/s. Shree Ganapati Udyog, I/E, Borguri, P.O- Borguri, Tinsukia.				
Date of Commencement of Commercial Production			:	06-02-17 (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	10,54,082.00	0.00	0.00	10.54
Plant & Machinery	1,05,57,952.00	1,01,95,037.00	1,01,95,037.00	105.58
Total	1,16,12,034.00	1,01,95,037.00	1,01,95,037.00	116.12

After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to **₹1,01,95,037.00 (Rupees One Crore One Lakh Ninety Five Thousand Thirty 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 06-02-17 to 05-02-32 or ₹1,01,95,037.00 (Rupees One Crore One Lakh Ninety Five Thousand Thirty Seven) only { @100% of the eligible Fixed Capital Investment of ₹1,01,95,037.00 (Rupees One Crore One Lakh Ninety Five Thousand Thirty Seven) only} whichever is earlier.
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7. M/s. Premier Cryognies Ltd., Lokhra Road, Sawkuchi, Kamrup (M)				
Date of Commencement of Commercial Production			:	01-09-15 (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	8,39,683.00	8,21,408.00	6,16,060.00	19.34
Plant & Machinery	3,49,34,712.00	3,49,20,023.00	3,49,20,023.00	320.82
Total	3,57,74,395.00	3,57,41,431.00	3,55,36,083.00	340.16
The Committee decided to reject the claim as there had been marginal increase in production and decrease in electrical unit consumption.				

8. M/s. Bhuyan Associate Pvt. Ltd., M.I.E, Cycle Factory, Kalapahar, Kamrup (M)				
Date of Commencement of Commercial Production			:	01-07-16 (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	5,98,874.00	0.00	0.00	13.00
Plant & Machinery	1,42,82,402.00	1,34,96,438.00	1,34,96,438.00	194.00
Total	1,48,81,276.00	1,34,96,438.00	1,34,96,438.00	207.00
After detailed discussion, the Committee decided to approve the eligible Fixed Capital Investment amounting to ₹1,34,96,438.00 (Rupees One Crore Thirty Four Lakh Ninety Six Thousand Four Hundred 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 15 (Fifteen) years w.e.f 01-07-16 to 30-06-31 or ₹1,34,96,438.00 (Rupees One Crore Thirty Four Lakh Ninety Six Thousand Four Hundred Thirty Eight) only { @100% of the eligible Fixed Capital Investment of ₹1,34,96,438.00 (Rupees One Crore Thirty Four Lakh Ninety Six Thousand Four Hundred Thirty Eight) only } whichever is earlier.			

9. M/s. Ashoka Weaving Ltd., NH. 37, West Borah Gaon, Gorchuk, Kamrup (M)				
Date of Commencement of Commercial Production :			23-03-17 (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	73,38,228.00	41,17,468.00	73,18,228.00	73.38
Plant & Machinery	98,72,820.00	97,58,524.00	97,58,524.00	100.08
Total	1,72,11,048.00	1,38,75,992.00	1,70,76,752.00	173.46
The Committee directed the Member Secretary to re-examine the proposal				

C. The Committee examined the 1 (one) new proposal placed for modification of the EC already issued to the unit and decision was taken as follows :-

1. **M/s. Khandelwal Saw Mills (P) Ltd.,**

Parley, Palashbari, Kamrup (R)

The Member Secretary informed the committee that the EC application of the unit was placed before the State Level Committee meeting held on 05-03-18. The State Level Committee decided to restrict the eligible investment to the Bank Appraised amount of ₹296.53 Lakh as indicated below:-

Factory Building	:	₹108.86 Lakh
Plant & Machinery	:	₹187.67 Lakh
Total	:	₹296.53 Lakh

As, both Industries & Commerce Department and Commissioner of taxes, Assam recommended total eligible investment of ₹4,29,09,033.00 {₹1,09,58,452.00 in Factory Building & ₹3,19,50,581.00 in Plant & Machinery}, the unit requested for re-examination of the Bank Appraised cost of the unit.

Accordingly, the Bank Appraised cost has been re-examined and found that the Bank Appraised Cost considered by the SLC dtd.- 05-03-18 was the expenditure incurred by the unit till the date of Appraisal. Whereas, the actual appraised cost is as indicated below:-

Factory Building	:	₹108.86 Lakh
Plant & Machinery	:	₹350.87 Lakh
Total	:	₹459.73 Lakh

The Member Secretary placed the proposal before the committee for consideration.

After detailed discussion, the committee decided to review the decision taken in the SLC meeting held on 05-03-18 and approve the following investment as eligible investment:

Factory Building	:	₹1,08,86,000.00 (Restricted to the Bank Appraised cost)
Plant & Machinery	:	₹3,19,50,581.00
Total	:	₹4,28,36,581.00

The unit will be eligible for VAT exemption/ remission for a period of **15 (Fifteen) years** w.e.f **08-02-16 to 07-02-31** or **₹6,42,54,872.00** (*Rupees Six Crore Forty Two Lakh Fifty Four Thousand Eight Hundred Seventy Two*) only {*@150% of the eligible Fixed Capital Investment of ₹4,28,36,581.00 (Rupees Four Crore Twenty Eight Lakh Thirty Six Thousand Five Hundred Eighty One) only*} whichever is earlier.

D. The Committee examined the 1 (one) expansion proposal placed for modification of the EC already issued to the unit and decision was taken as follows:

1. **M/s. Bhuyan Associates Pvt.Ltd., (Printing Unit),**
M.I.E, Cycle Factory, Kalapahar, Kamrup(M)

The Member Secretary informed the committee that the EC application of the unit was placed before the State Level Committee meeting held on 05-03-18. The State Level Committee decided to restrict the eligible investment to the Bank Appraised amount of ₹150.00 Lakh.

However as both the Industries & Commerce Department and Commissioner of Taxes recommended the eligible investment of ₹22450708.00 in Plant & Machinery, the unit requested for re-examination of the Bank Appraised cost as they have availed 3 (three) Term Loans for the expansion programme.

Accordingly, the Bank Appraised cost of the 3 Term Loans were re-examined and appraised cost of Plant & Machinery was found as indicated below:

Term Loan I	:	₹118.13 Lakh
Term Loan II	:	₹66.00 Lakh
Term Loan III	:	₹37.00 Lakh
Total	:	₹221.13 Lakh

The Member Secretary placed the proposal before the committee for consideration.

After detailed discussion, the committee decided to review the decision taken in the SLC meeting held on 05-03-18 and approve the following investment as eligible investment:

Plant & Machinery	:	₹221.13Lakh (Restricted to Bank Appraised cost)
Total	:	₹221.13 Lakh

The unit will be eligible for VAT exemption/ remission for a period of **15 (Fifteen) years** w.e.f **01-07-16 to 30-06-31** or **₹2,21,13,000.00** (*Rupees Two Crore Twenty One lakh Thirteen Thousand*) only {*@100% of the eligible Fixed Capital Investment of ₹2,21,13,000.00 (Rupees Two Crore Twenty One lakh Thirteen Thousand) only*} whichever is earlier.

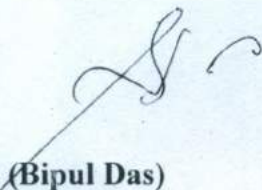
Agenda 3: Any other Matter:

The meeting expressed concern over the delay in issue of Eligibility Certificate due to separate verification by the Industries & Commerce Department and Taxation Department. As such, the meeting decided to issue necessary instructions to the GM, DI&CC's to make joint verification of the units along with the Superintendent of Taxes.

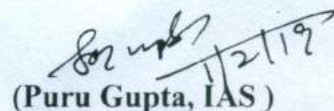
The meeting also decided that GM, DI&CC's should be directed to send few photographs (both Hard Copy and Soft Copy) of the Plant & Machinery and/ or Factory Building for placing before the SLC.

The meeting further decided that a copy of all the EC's issued by Commissioner of Industries & Commerce, Assam will be forwarded to the Commissioner of Taxes, Assam for necessary action at their end.

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



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



(Puru Gupta, IAS)
Commissioner, Industries & Commerce Assam
&
Chairman, State Level Committee