অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 30th March, 2015

No.FTX.71/2014/89: In exercise of powers conferred by sub-section (1) of section 54 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) (hereinafter referred to as the Act) and sub-section (5) in consonance with sub-section (4) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Assam is hereby pleased to notify the Assam Industries (Tax Exemption) Scheme, 2015, hereinafter referred to as the Scheme, for granting exemption or partial exemption to such units, which manufacture goods in Assam in the manner hereinafter appearing, namely:-

1. Short title and commencement.—

- (1) This Scheme may be called the Assam Industries (Tax Exemption) Scheme, 2015.
- (2) The Scheme shall be deemed to have come into force with effect from 1st March, 2014 and shall remain in force upto the validity period of the Industrial and Investment Policy of Assam, 2014.
- (3) The Scheme shall apply to the units manufacturing goods in Assam which are considered eligible for tax exemption or partial tax exemption with reference to the Industrial and Investment Policy of Assam, 2014 hereinafter to be mentioned as Industrial Policy, 2014.

PART-

2. Definition of Eligibility.-

Following shall be the eligible units for the purpose of this Scheme:-

Category-"A":- A new unit, which manufactures goods in Assam and has commenced commercial production on or after 1st March, 2014 but during the validity period of Industrial Policy, 2014 and is in compliance with the eligibility criteria under this Scheme shall be treated as an unit eligible for benefit under this Scheme under category-"A". Furthermore, prior intimation of setting up new unit to the concerned implementing agency as well as the jurisdictional tax authority must simultaneously have been given. In case of

any dispute in a tax matter of the Scheme, the decision of the Government of Assam in Finance (Taxation) Department shall prevail.

Category-"B":- A new or an existing unit, which manufactures goods in Assam: and which undertakes substantial expansion at the same location; and such substantial expansion is completed and commercial production thereafter commences on or after 1st March, 2014 but during the validity period of Industrial Policy, 2014 and is in compliance with all the eligibility criteria laid down under this Scheme shall be treated as an eligible unit under category-"B".

"Substantial Expansion" means increase in value of fixed capital investment of a new or existing unit by at least 25% as well as increase in employment by at least 10% and at least 25% increase in production compared to average annual production of previous 3 years. Prior to going for substantial expansion, the unit should be operating at least at an average of 75% of its installed total capacity during the period of 3 previous years.

Furthermore, prior intimation of substantial expansion to the concerned implementing agency as well as the jurisdictional tax authority must have simultaneously been given. In case of any dispute in a tax matter of the Scheme, the decision of the Government of Assam in Finance (Taxation) Department shall prevail.

Category-"C":- A new or an existing unit, which manufactures goods in Assam; and which undertakes diversification for manufacturing of new product(s) at the same location of the new or an existing unit; and such diversification is completed and commercial production thereafter commences or after 1st March, 2014 but during the validity period of Industrial Policy, 2014; and is in compliance with all the eligibility criteria laid down under this Scheme shall be treated as an eligible unit under category-"C". "Diversification" means increase in value of fixed capital investment of a new or an existing unit by at least 25% as well as increase in employment by at least 10%.

Furthermore, prior intimation of diversification to the concerned implementing agency as well as the jurisdictional tax authority must have simultaneously been given. In case of any dispute in a tax matter of the Scherne, the decision of the Government of Assam in Finance (Taxation) Department shall prevail.

Category-"D":- A new or an existing unit, which manufactures goods in Assam; and which undertakes modernisation at the same location of the new or the existing unit in order to reduce cost of production or to increase profit margin; and such modernisation is completed and commercial production thereafter commences on or after 1st March, 2014 but during the validity period of Industrial Policy, 2014; and is in compliance with all the eligibility criteria laid down under this Scheme shall be treated as an eligible unit under category-"D".

"Modernisation" means increase in value of fixed capital investment involving new/improved technology having definite advantage(s) of a new or existing unit by at least 25% in the same location.

Furthermore, prior intimation of modernisation to the concerned implementing agency as well as the jurisdictional tax authority must have simultaneously been given. In case of any dispute in a tax matter of the Scheme, the decision of the Government of Assam in Finance (Taxation) Department shall prevail:

Provided further that any unit of the categories-"A", "B", "C" and "D" shall have to fulfill eligibility criteria as laid down below.

- (a) A unit shall have to engage itself in an activity which is covered by the definition of "manufacture" incorporated in section 2(30) of the Assam Value Added Tax Act, 2003.
- (b) A unit availing grants/incentives from a Department/an agency under the State/Central Government/Foreign Agencies shall not be eligible for similar type of incentive under this Scheme.
- (c) A unit shall have employment of minimum of 80% people of Assam in the managerial cadre and minimum of 90% people of Assam in the non-managerial cadre.
- (d) Notwithstanding anything contained in this Scheme, units engaged in manufacture of following categories of goods shall not be eligible for any benefit under it:-
 - All goods falling under Chapter 24 of the First Schedule to the Central Excise Tariff
 Act, 1985 (5 of 1986) which pertains to tobacco and manufactured tobacco
 substitutes.
 - 2. Pan Masala as covered under Chapter 21 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
 - 3. Plastic carry bags of less than 20 microns as specified by Ministry of Environment and Forests Notification No. S.O. 705(E) dated 02.09.1999 and S.O. 698(E) dated 17.06.2003.
 - 4. Goods falling under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) produced by petroleum or gas refineries.
 - 5. In order to ensure genuine industrial activities, benefits under this scheme will not be admissible to goods in respect of which only peripheral activities like preservation for storage, cleaning operation, packing, re-packing, labelling or re-labelling, sorting, alteration of retail sale price etc. takes place.
 - 6 Coke
 - The activities, which are not treated as manufacture as per Rule 57A of the Assam VAT Rules, 2005, as specified below:
 - (a) Saw mill,
 - (b) Tea industry,
 - (c) Galvanization, corrugation of sheet or both,
 - (d) Marble and decorative stone cutting from slabs/sheets and polishing unit,
 - (e) Paper cutting from roll paper,
 - (f) Coal to washed coal, sized coal,
 - (g) Conversion of plain rod to tor rod,
 - (h) Refining and packaging of mustard oil,
 - (i) Refining of engine oil,

- (j) Purification and/or packaging of drinking water,
- (k) Production of cooked food, sweet meats and namkins, if the investment in plant and machinery in a unit is less than rupees five crores.
- (l) Conversion of coal to coke.

3. Limits, conditions and allowable proportions of Tax exemption:-

(1) Subject to other provisions of this para, an eligible unit registered under the sales tax Acts and satisfying all the eligibility criteria of this Scheme shall be entitled to the benefit of tax exemption or partial tax exemption as the case may be on local sales liable to tax under the Assam Value Added Tax Act, 2003 as well as on inter-state sales falling under sub-section (4) of section 8 of the Central Sales Tax Act, 1956 of its finished products as per following scale:-

Category	Micro	Small	Medium and Large
cl to "A" month	Fifteen years subject to maximum of 200% of fixed capital investment.	Fifteen years subject to maximum of 150% of fixed capital investment.	Fifteen years subject to maximum of 100% of fixed capital investment.
"B", "C" and "D"	Fifteen years subject to maximum of 150% of additional fixed capital investment.	Fifteen years subject to maximum of 100% of additional fixed capital investment.	Fifteen years subject to maximum of 90% of additional fixed capital investment.

Provided that for eligible units of Category-"A", "B", "C" and "D" set up in Plastic Park, Bamboo Park, Food Park, Tea Park and other Parks developed by or incollaboration with State/Central Government, the scale of tax exemption shall be the following:-

Category	Micro	Small	Medium and Large	
"A" Fifteen years su to maximum of 2 of fixed coinvestment.		Fifteen years subject to maximum of 180% of fixed capital investment.	Fifteen years subject to maximum of 100% of fixed capital investment.	
"B", "C" and "D"	Fifteen years subject to maximum of 200% of additional fixed capital investment.	Fifteen years subject to maximum of 120% of additional fixed capital investment.	Fifteen years subject to maximum of 90% of additional fixed capital investment.	

(2) Tax computation during the return period by an eligible unit for the purpose of this Scheme shall be made in the following manner:-

Output tax on local sales under the Assam Value Added Tax Act, 2003,

Plus

Tax on inter-State sales falling under the description of sub-section (4) of section 8 of the Central Sales Tax Act, 1956,

Minus

Input tax credit admissible as per provisions of the Assam Value Added Tax Act, 2003 and the Rules made thereunder.

(3) (a) An eligible micro unit shall be entitled for full exemption on computable tax in accordance with sub-para (2) for a period of 15 years from the date of commencement of commercial production subject to the monetary limit prescribed in sub-para (1) of this

(b) An eligible unit not falling under clause (a) of this sub-para shall be entitled for exemption on computable tax in accordance with sub-para (3) in the following specified proportions, depending upon fulfillment of the further specified condition, for a period of 15 years from the date of commencement of commercial production subject to the monetary limit prescribed in sub-para (1) of this para:-

Sl. No.	Period	Specified proportion of exemption	Specified condition
(i)	For the 1st and 2nd completed years of commencement of commercial production.	100%	igenia del ed mile co behe el Nil uballi s
(ii)	For the 3rd and 4th completed years of commencement of commercial production.	80%	Minimum utilization of 50% of the total installed capacity of production.
(iii)	For the 5th and onward completed years of commencement of commercial production.	50%	Minimum utilization of 60% of the total installed capacity of production.

Provided that an eligible unit shall not be entitled for exemption in any year if it fails to manufacture goods as per specified capacity utilization for that year.

Explanation:- (a) Micro, Small and Medium units means investment in plant and machinery upto Rs.25 lakhs, Rs.5 crore and Rs.10 crore respectively.

- (b) Large unit means investment in plant and machinery above Rs.10 crore.
- (c) Fixed capital investment means and includes investment in plant and machinery or additional investment in plant and machinery for units undergoing substantial expansion or diversification or modernization, as the case may be, and building connected directly with manufacturing process. In case of micro units, cost of land shall also be included in arriving at the amount of fixed capital investment.

4. Procedure for grant of Eligibility Certificate for category-"A", "B", "C" and "D":-

- (1) Any person who undertakes setting up a new unit or undertakes substantial expansion or diversification or modernisation of a new or existing unit shall furnish such information to the jurisdictional Assistant Commissioner of Taxes or the Superintendent of Taxes, as the case may be, within 30 days in the format annexed at Statement-A of this Scheme. Such person shall also submit a quarterly statement of investment expenditure incurred for quarters ending June, September, December and March of each financial year till commencement of commercial production in the format annexed at Statement-B.
- (2) Application for issuance of Eligibility Certificate to the specified authority as mentioned below in sub-para (3) shall be made in the format annexed at Annexure-I, Annexure-II, Annexure-III and Annexure-IV respectively for category-"A", "B", "C" and "D" of eligible units under this Scheme within one year of the commencement of commercial production.
- (3) An application for the Eligibility Certificate shall be verified and signed in the case of-
 - (a) individuals, by the proprietor of the unit;
 - (b) an association of persons, by an adult member or the principal officer;
 - (c) a firm, by the managing partner or an adult partner of the partnership firm;
 - (d) a Hindu undivided or joint family, by the Karta, or any adult member of the family or the manager;
 - (e) a company, by the Managing Director, Secretary or the Chief Executive of the company;
 - (f) any Government Department, by the concerned Head of the Office.
- (4) The person making an application shall specify the capacity, in which the application is made, verified and signed.
- (5) (a) In case of Micro and Small units, the application for eligibility certificate shall be made to the concerned District Industries and Commerce Centre (DICC).
 - (b) In case of Medium and Large scale units, the application for eligibility certificate shall be made to the Assam Industrial Development Corporation Ltd. (AIDC).
 - (c) In considering the cases, the District Level Committees, State Level Committee for Small Scale Units and the State Level Committee for Medium and Large Scale Units, as the case may be, shall satisfy itself, whether all the required conditions and norms have been fulfilled by the unit for being declared as an eligible unit for the purpose of this Scheme.
 - (d) While considering a case, the concerned Committee shall make inquiries for verification of all information and particulars in each case.

- (e) In case a unit fulfills all the conditions and norms for being declared as an eligible unit for the purpose of this Scheme, the concerned Committee shall recommend for the grant of Eligibility Certificate in favour of the applicant unit.
- (f) The Eligibility Certificate shall be granted in the format annexed at Annexure-V, VI, VII and VIII in this Scheme to the cligible unit of category-"A", "B", "C" and "D" respectively by the competent authority.
- (6) (a) Such grant of Eligibility Certificate shall be considered by the District Level Committee if it is the case of micro unit and the Eligibility Certificate shall be issued by the competent authority thereof.
- (b) Such grant of Eligibility Certificate shall be considered by the State Level Committee if it is the case of small scale, medium or large unit and the Eligibility Certificate shall be issued by the competent authority thereof.
- (7) (a) Subject to the conditions laid down in para 3 of this Scheme, the Eligibility Certificate issued under the Scheme shall be for a period of 15(fifteen) years from the date of commencement of commercial production for an eligible unit of the category-'A' 'B, 'C' or 'D'. This period of 15(fifteen) years shall stand reduced upto the date when the unit reaches the monetary ceiling of exemption as per para 3 or upto the date of closure of the eligible unit, if the date of closure occurs prior to the expiry of the above mentioned period of 15(fifteen) years.
 - (b) If an unit to which an Eligibility Certificate has been granted under this Scheme closes down or reaches the monetary ceiling of exemption, the unit shall report in writing within 14 days from the date of such eventuality to the jurisdictional Assistant Commissioner of Taxes/Superintendent of Taxes and the authority which had issued the eligibility Certificate to it. Simultaneously alongwith this report, it shall also surrender the original Eligibility Certificate to the authority which had issued the same and it shall also surrender the Certificate of Entitlement to the concerned Assistant Commissioner of Taxes/Superintendent of Taxes. For any lapse or violation on the part of the unit, it shall be liable for all penal actions under the provisions of the Assam Value Added Tax Act, 2003 and other laws in force.

5. Issue of Certificate of Entitlement:-

- The application for the grant of Certificate of Entitlement by category-"A", "B", "C" and "D" shall be submitted in the format at Annexure-IX annexed herewith to the Commissioner of Taxes in case of small/medium/large unit and to the concerned Assistant Commissioner of Taxes/Superintendent of Taxes in case of a micro unit. It shall be verified and signed in the same way as in the case of application for the grant of Eligibility Certificate vide para 4(3) of the Scheme.
- (ii) On receipt of the application for the grant of Certificate of Entitlement from an eligible micro unit holding an Eligibility Certificate granted under this Scheme by a competent authority, the concerned Assistant Commissioner of Taxes/Superintendent

of Taxes having jurisdiction over the unit and in case of small/medium/large unit, the Commissioner of Taxes, either himself or through officer subordinate to him, shall examine as to the correctness of the particulars furnished in the application and the documents accompanying therewith and after making necessary checks, if the Commissioner of Taxes or the concerned Assistant Commissioner of Taxes/Superintendent of Taxes, as the case may be, is satisfied that information furnished in the application is based on the information contained in the Eligibility Certificate granted to the unit concerned and any further information furnished in the application or in connection with any matter of it is correct, he shall grant a Certificate of Entitlement to the eligible unit. The Certificate of Entitlement shall be effective from the date of commencement of commercial production in case of category "A" and from the date of commencement of commercial production after substantial expansion or diversification or modernization, as the case may be, respectively under category-'B', 'C' and 'D' and it shall be valid for a financial year at the first instance. Such Certificate of Entitlement shall be granted in the format annexed at Annexure-X to the eligible unit within 30 days from the date of the receipt of the application from such unit.

- (iii) The Commissioner or the Assistant Commissioner of Taxes/Superintendent of Taxes, as the case may be, shall withhold the issue of Certificate of Entitlement or refuse to grant it, if the application and the documents, accompanying therewith are not found to be in order and the conditions laid down for the purpose are not fulfilled or if any information furnished is not correct or is inconsistent with any earlier information furnished to his end
- (iv) A register of the Certificate of Entitlement so issued shall be maintained in the concerned Office in the format annexed at Annexure-XI of this Scheme.

6. Tax Return:

In accordance with the provisions of the Assam Value Added Tax Act, 2003 and the rules framed thereunder, the eligible unit shall file tax return and annual return within the prescribed time to the jurisdictional Assistant Commissioner of Taxes/Superintendent of Taxes. However, such tax return and annual return shall be in the formats annexed at Annexure-XII and XIII of this Scheme:

Provided that till Certificate of Entitlement is granted, the unit shall submit tax returns and annual return respectively in Form-13 and Form-14 annexed to the Assam Value Added Tax Rules, 2005. After receiving the Certificate of Entitlement, the unit shall furnish tax return and annual return in the Formats annexed at Annexure-XII and XIII of this Scheme:

Provided further that in case an eligible unit furnishes security equivalent to the amount of tax payable, which will be entitled for exemption after receipt of the Certificate of Entitlement in the form of bank guarantee of a nationalized bank in the period when its application for eligibility certificate has remained pending for disposal and the eligible unit in such case shall furnish tax return and annual return in the Formats annexed at Annexure-XII and XIII of this Scheme.

7. Renewal of Certificate of Entitlement:

The Certificate of Entitlement shall remain valid upto the end of the first financial year and thereafter shall be renewed by the concerned Assistant Commissioner of Taxes/Superintendent of Taxes, notwithstanding the fact whether the Certificate of Entitlement is issued by the Commissioner of Taxes or the concerned Assistant Commissioner of Taxes/Superintendent of Taxes himself, after examination of annual return for each financial year or for a fraction of financial year till the eligible unit reaches the maximum permissible limit of tax exemption as specified in the para 3 of the Scheme. The concerned Assistant Commissioner of Taxes/Superintendent of Taxes of the area shall examine the returns furnished in the format at Annexure-XII and XIII by the eligible unit and pass necessary orders as and when the unit reaches the monetary ceiling of tax exemption, withdrawing the Certificate of Entitlement with intimation to the Commissioner of Taxes and authority granting the Eligibility Certificate besides realizing the due taxes and taking action for violation of provisions, if any, under the provisions of the Assam Value Added Tax Act, 2003.

8. Particulars of Certificate of Entitlement and other information on the invoice:

An eligible unit holding the Certificate of Entitlement shall clearly mention the number and date of his Certificate of Entitlement, the ordinal year of commencement of production and type of the unit, i.e. whether micro or small or medium or large or mega in addition to his tax payer identification number (TIN) in the tax invoice or the retail invoice, as the case may be, issued to buyers of finished products.

9. Refund of tax paid during the pendency of the application of Eligibility Certificate:

- (1) Where an unit has made an application for Eligibility Certificate in accordance with this Scheme and it has not furnished bank guarantee as per terms of second proviso to para 6 of this scheme and such application has remained pending for disposal, the amount of tax due shall be paid by it without claiming exemption in accordance with the provisions of the Assam Value Added Tax Act, 2003. The eligible unit can claim refund of tax paid in excess of the actual liability under this Scheme after receipt of the Certificate of Entitlement.
- (2) The application for refund as referred to in clause (1) above shall be made in format in Annexure-XIV to the concerned Assistant Commissioner of Taxes/Superintendent of Taxes within one hundred and eighty days from the date of receipt of the Certificate of Entitlement.
- (3) An application for refund shall be signed and verified as in the case of application for Certificate of Entitlement.
- (4) The Assistant Commissioner of Taxes/Superintendent of Taxes may reject any claim for refund if the claim filed appears to involve any mistake apparent from the record or

- appears to be incorrect or incomplete based on any information available on the record after giving the cligible unit a reasonable opportunity of hearing before such rejection.
- (5) When the Assistant Commissioner of Taxes/Superintendent of Taxes is satisfied that the refund claimed is due he shall record an order sanctioning the refund.
- (6) When the amount to be refunded is more than rupees three lakhs the Assistant Commissioner of Taxes/Superintendent of Taxes shall take prior approval of Deputy Commissioner of Taxes before sanctioning such refund. The Deputy Commissioner of Taxes shall not approve the refund if the amount to be refunded exceeds rupees ten lakhs but forward such cases to the Commissioner for approval.
- (7) The other provisions of refund under the Assam Value Added Tax Act, 2003 and the rules made thereunder shall apply mutatis mutandis.
- 10. Termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of or non-compliance with any of the conditions laid down in the Scheme:
 - (1) Under this Scheme, the Eligibility Certificate as well as the Certificate of Entitlement is granted to a unit, which fulfils all eligibility conditions in terms of this Scheme to enable the unit to enjoy the benefit of tax exemption or partial tax exemption in terms of this Scheme. Violation of any condition of the eligibility or information on any of these conditions being found false at any time after issuance of the Eligibility Certificate or obtaining of such certificate by fraud or misrepresentation or suppression of facts or failure on the part of the holder of the Certificate of Entitlement to comply with any condition or to furnish any information required by the concerned Assistant Commissioner of Taxes/Superintendent of Taxes with regard to the implementation of this Scheme shall entail the termination of both the Eligibility Certificate and Certificate of Entitlement.
 - (2) For violation of any condition of eligibility in reference to which the Eligibility Certificate has been granted to an unit as per the provisions of this Scheme or if it is found at any time after issuance of Eligibility Certificate to an unit that the information furnished by it on any of the conditions, which had led to the issue of the Eligibility Certificate to the unit is false or it is found that the Certificate was obtained by fraud or misrepresentation or suppression of facts, the competent authority which had issued the Eligibility Certificate shall be competent to terminate the same after giving an opportunity of hearing to the holder of the Eligibility Certificate against such termination. In the event of any such termination, the competent authority shall intimate the fact of such termination forthwith to the concerned eligible unit and the Commissioner of Taxes and the concerned Assistant Commissioner of Taxes/Superintendent of Taxes. On receipt of such intimation, the Commissioner of Taxes or the Assistant Commissioner of Taxes/Superintendent of Taxes shall cancel forthwith the Certificate of Entitlement issued to that unit and require such unit to surrender the hard copy of the same issued to him forthwith.

(3) For failure on the part of a holder of the Certificate of Entitlement to comply with any condition of eligibility under the Scheme or to furnish any information required by the Assistant Commissioner of Taxes/Superintendent of Taxes with regard to the implementation of this Scheme as per this notification, the Commissioner of Taxes or the Assistant Commissioner of Taxes/Superintendent of Taxes who had issued Certificate of Entitlement shall be competent to terminate the Certificate of Entitlement, after giving an opportunity of hearing to the holder of the Certificate of Entitlement against such termination. In the event of any such termination, the Commissioner of Taxes or the concerned Assistant Commissioner of Taxes/Superintendent of Taxes shall intimate the fact of such termination forthwith to the concerned competent authority who had issued the Eligibility Certificate to this unit. On receipt of such intimation the competent authority shall terminate forthwith the Eligibility Certificate, granted to the unit and communicate the same to the unit as well as the Commissioner of Taxes or the concerned Assistant Commissioner of Taxes/Superintendent of Taxes.

Further, it would not be necessary that Eligibility Certificate is terminated before Certificate of Entitlement is terminated.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015 Statement-A

INFORMATION Indicates the second seco [All Units- Para 4(1)]

- 1. a. Name of the person or firm
 - b. Address with Telephone No. (if any) :
- 2. a. Constitution of the informant (please specify whether Proprietorship/Partnership/Private Limited Company/Public Limited Company/Co-operative Society/others.)
 - b. If a company, date of registration under the Companies Act and address of its Registered Office:
- 3. Whether the Project Report has been prepared and if so,
 - a. Name of the Consultant:
 - b. Amount paid as Consultancy:
- 4. Intended Capital Investment

(As per current estimates)

- a. Land:
- b. Site Development:
- c. Buildings:
- i. Office building:
- ii. Factory building:
- d. Plants & Machinery :
- e. Accessories:
- f. Installation and electrification:
- g. Other fixed assets:
- h. Preliminary and pre-operative expenses:

Total

- 5. Expenses incurred upto the time of furnishing the information,
 - a. Consultancy :
 - b. Land
 - c. Site Development:
 - d. Plants & Machinery:
 - e. Accessories
 - f. Civil works

Total

Signature of the informant(s) Status in relation to the owner of the proposed enterprise

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Statement-B

STATEMENT OF QUARTERLY EXPENDITURE

[All Units- Para 4(1)]

Statement	of Expenditure	for the	quarter	ended	on
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D	D	M	М	Y	Y	Y	Y
	-	black	00133	21220			

- 1. Name of the person or firm in the process of setting up an enterprise under the Industrial Policy, 2014.
- 2. Details of Expenditure:

Sl. No.	Classification of	Total expenditure m	Remarks, if any	
SI, INO.	expenditure in Rupees	During the quarter under reporting	Progressive	to southAb_
i	Consultancy			- United Street
ii	Land		THE SHEET BEING	Eige/I To alimbs!
iii	Site Development			ACTED TO
iv	Plants & Machinery		1000000	-
v	Accessories		- Landson	
vi	Civil works		The second section	0. ggts 1 - 1 of
vii	Miscellaneous i.e., others not included in any of the above.	plus trial 'A locensed etc		admiss.
Total		art of disput	nitri 10ino	Salari Wiletie

Signature of the informant(s)
Status in relation to the owner of the proposed enterprise

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-I APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE [Category "A" units (New units) - Para-4(2)]

- 1. a. Name of the Unit
 - b. Office address with telephone No. (if any)
 - c. Factory address with telephone No. (if any)
- a. Constitution of the unit (please specify whether Proprietorial/Partnership/Private Limited Company/ Public Limited Company/ Co-operative Society).
 - b. Name (s), permanent address(es) and present address(es) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Cooperative Society/Trustee with the mention of their permanent Account Number (PAN), if any, given by the income tax authority.
 - c. Date of Registration under the Companies Act/or the concerned Act (The Act should be clearly stated)
 - d. Address of Registered Office of the company.
- 3. Details of Registration of the Unit
 - a. Micro/SSI Registration
 - I. Provisional Registration No.
 - II. Permanent Registration No.
 - b. Large & Medium
 Number and date of Industrial License/Letter of Intent/Industrial Entrepreneurs
 Memorandum.
 - Whether prior information to the jurisdictional tax authority in the format Statement-A was provided;
 - If yes, the date of filing Statement-A with the tax authority.
 - If yes, whether quarterly statements of expenditure in the format Statement-B have been filed with the tax authority.
 - d. If yes, the total amount of incurred expenditure reported to the jurisdictional tax authority upto the date of commencement of commercial production.
 - e. If not, reasons for default(s).

- Whether the Project Report has been prepared and if so,
 - Name of the Consultant.
 - Amount paid as Consultancy fees.
- Details of the Land and Buildings of the unit:
 - Details of land,
 - Please specify, whether the land is own/leased hold/allotted by the Government Agencies.
 - 11. If own land:
 - a. Specify the mode of owning such as by way of inheritance, gift or purchase
 - b. Total area
 - c. Location.
 - d. Dag Number & Patta Number, Revenue Village and Mauza:
 - e. Date of purchase of the land with value and the date of taking possession of the land
 - If held under lease: III.
 - a. Name and address of the owner of the land.
 - b. Total area of the land.
 - c. Dag Number & Patta Number, Revenue Village and Mauza.
 - d. Date of agreement of lease.
 - e. Date of registration of the lease and amount paid for the lease agreement.
 - f. Lease Deed of the agreement period as per the registered deed of the
 - If the land allotted by the Government/Government agencies: IV.
 - a. Name of the agency.
 - b. Date of agreement.
 - c. Annual rent/premium payable.
 - d. Total area allotted and its location.
 - - Whether the factory building has been constructed, if so:
 - a. Date of starting and completion of the civil works.
 - b. Total area under construction
 - If factory shed has been allotted by the Government agencies:
 - a. Name of the agency.
 - b. Total covered area and open area allotted.
 - c. Annual rent fixed for the premises including the shed and the open space.
 - d. Date of agreement.
 - e. Total floor area.
 - If the premises have been rented from private parties: III.
 - a. Name and address of the owner of the premises.
 - b. Total floor area with the location of the premises.
 - c. Date of the agreement in respect of rent.
 - d. Annual rent for the premises.
 - Fixed Capital Investment. 7.

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tutions (s):

	a.	Land
	b.	Site development
	c.	Building:
		(i) Office building
	d.	(ii) Factory building Plant and Machinery
	e.	Accessories
	19/10/20	
	I.	Installation and electrification
	g. h.	Other fixed assets
		Preliminary & preoperative expans Total
	Mear	ns of finance
	a.	Equity Capital :
	b.	Margin Money :
to stole		Share Capital from the Government
	d.	Any other sources :
	e.	Borrowing :
	-	Total .
		Data and to show at
	Finar	icial Assistants received:
	a.	Name (s) of the financial institution
	ь.	Amount Sanctioned:
	1.	Term Loan
		i. Date of Sanction:
		ii. Amount Sanctioned:
		iii. Amount disbursed till date:
		iv Name of the Institution(s):
	11	Working capital
		. D. CO .

i.

ii. iii.

iv.

Power etc.

a.

b.

C. d.

f.

10.

11.

12.

Date of Sanction: Amount sanctioned:

Date of approval of Test report:

Connected load and Date of connection:

First bill and money receipt No. and date: Average power requirement (in Kwh):

Actual Power requirement:

Meter allotted and its number:

Date of commencement of production.

Details of the production of the unit:

Amount disbursed till date:

Name of the Institution (s):

Date of sanction of power and quantum:

SI. No.	Name(s) of the product(s)	more and one desire		Actual Production during the last year or from the date of going into commercial production to the date of submission of the application.		Remarks
	ma Reserve	Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1. 2. 3.		2	-		Isona	

13. Raw Materials:-

Details of Raw materials utilized by the unit:-

SI. No.	Name(s) of the raw materials	Annual rec	quirement	Utilisation during from the date of commercial production of submission of the	of going into	Remarks
- Autola	stete illes to b	Quantity	Value in rupees	Quantity	Value in rupees	0/4
1	2	3	4	5	6	
1. 2 3.						

b. Source(s) of Raw materials utilised by the unit:-

and the second low the			private/Government
A round built		soleming the various mountines are con-	organization/Public Sector Undertakings
Michael Io sent our	2	3	4

14. Sales of finished product(s).

Sl. No. Name(s) of the product(s)	Product(s) sold into commerci	during the last y al production to applic	the date of sub-	mission of the	Remarks	
		Within the St	ate of Assam	Out of Stat	e of Assam	
		Quantity	Value in rupees	Quantity	Value in rupees	2
1	2	3	4	5	6	
1. 2. 3.						

Employment position in the Unit.

Sl. No.	Category	No. of emplo	yees, who are	Total	Remarks
31. 140.	A sull V	People of Assam	People not belonging to Assam	impo)	
1	2	3	4	5	6
1.	Managerial Supervisory				
3.	Skilled Semi skilled				
4. 5.	Others		- June and yo book	Tim-Statistical wa	H To zhoist
Total:			-Time are d		

16. Eligibility Certificate applied for the incentives.

2	1 2	1 2 3	St No.	Name of the incentive(s) applied for	Period of applicability
			1	2	3
				4	

17. Declaration.

I/We hereby solemnly declare that the information furnished in this application for the grant of Eligibility Certificate claiming the various incentives are correct and true to the best of my/our knowledge and belief.

Signature of the applicant(s) Status in relation to the unit Seal

Place:

Date:

Certified/attested photocopies of the documents to be submitted along with the Application in Annexure-I of category "A"

- Constitution of the unit. 1.
 - In case of partnership unit, registered deed of partnership with general power of attorney.
 - In case of private limited/public limited company:
 - Registration certificate under the Companies Act:
 - Memorandum and Articles of Associations:
 - List of board of Directors: iii.
 - In case of co-operative society.
 - Resolution of the General Body for registration of the unit under SSI, if any: i.
 - Registration certificate: ii.
 - Memorandum of Articles of Association:
- Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
- Land and building: 3.
 - In case of Government land allotted by Government: Allotment letter, Trace map and receipt of the premium paid to the Government for the allotment.
 - In case of lease hold land from a private owner: Lease Deed Agreement along with the b. general power of attorney and trace map.
 - In case of own land: C.
 - Purchase deed: i.
 - Upto-date non-incumbency certificate: ii.
 - Jamabandi copy and trace map: iii.
 - In case of Government land allotted by any Government agency: d.
 - Allotment letter and trace map:
 - Deed of agreement: ii.
 - In case of industrial shed allotment by any Government agency: e.
 - Allotment letter: i.
 - Deed of agreement: ii.
- Sanction letter from the Financial Institution/Bank for Term Loan and Working Capital Loan. 4.
- 5. Power:
- Power sanction letter.
- Estimate of cost prepared by the ASEB ii.

- iii.
- First bill of ASEB.
- NOC for installation of generating set from the concerned authority. iii. iv.
- List of plant and machinery including all bills/vouchers/money receipt.
- Certificate from a Chartered Accountant for fixed capital investment.
- List of employees indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the 8. grant of eligibly certificate).
 - Employment certificate from the District Employment Officer. ii.
- Project report of the unit. 9.
 - Money receipt from the consultant for preparation of the project report. ii.
- First bill(s) money receipt(s) on the purchase of raw material(s). 10.
- Challan against the first sale of finished product(s). 11.
- Source of own finance/equity with supporting documents. 12.
- Agreement with National Research and Development Corporation for providing technical know-13.
- No objection certificate from the local bodies/authority and trade licences, if any. 14.
- NOC from the Pollution Control Board of Assam. 15.
- Copy of registration certificate under the Assam Value Added Tax Act, 2003. 16.
- Upto date sales tax clearance certificate from the Prescribed Authority. 17.
- Latest income tax clearance certificate in the name of the unit. 18.
- Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s) 19. of the scheme(s)
- Any other documents sought for by the authority concerned. 20.

Certificate from the Registered Chartered Accountant

made the	I/We hereby certify that M/S	roduction o
Sl. No.	Item of fixed assets Value in	rupees
1.	Cost of land including the purchase value, registration etc.	
2.	Cost of development of land including boundary wall, approach	
	road, if any (please specify).	
3.	a. Cost of the building. b. Office building.	
	a Architect's fees and reductively stories and a contract of	
4.	Cost on what and make income shorted but mad pileted was one 3 beautiful	
5.		
6. mah	Electrical installation.	
7.110000	Loading, un-loading, transportation, octroi duties, erection expenses etc.	
	expenses etc.	
8. A 56		
9.	Miscellaneous fixed assets.	

I/We have checked the books of account including all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and are true. I/We also certify that all the aforesaid items have been duly paid for and no outstanding against those is there in the books of the unit.

Date:

Signature of the Chartered Accountant

Place: applied Intersubations at 1 auto 1

Registration No.

4.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-II

APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE

[Category "B" units (Units undertaking expansion) - Para 4(2)]

- 1. a. Name of the unit.
 - b. Office address with telephone No. (if any)
 - c. Factory address with telephone No. (if any).
- a. Constitution of the unit (please specify whether Proprietorial/Partnership/Private Limited Company/ Public Limited Company/ Co-operative Society).
 - b. Name(s), permanent address(es) and present address(es) of the Proprietor/Partners/Directors of the board of Directors/Secretary and President of the Co-operative Society/Trustee with the mention of their Permanent Account No (PAN), if any, given by the Income Tax Authority.
 - c. Date of registration under the Companies Act/or the concerned Act (the Act should be clearly stated).
 - d. Address of Registered Office of the Company.
- 3. Details of Registration of the Unit.
- a. Micro/SSI Registration :
 - i. Provisional Registration No.
 - ii. Permanent Registration No.
 - Large and medium.
 No. and date of Industrial Licence/Letter of Intent/Industrial Entrepreneurs Memorandum.
 - Whether prior information to the jurisdictional tax authority in the format Statement-A was provided:
 - b. If yes, the date of filing Statement-A with the tax authority.
 - If yes, whether quarterly statements of expenditure in the format Statement-B have been filed with the tax authority.
 - d. If yes, the total amount of incurred expenditure reported to the jurisdictional tax

authority upto the date of commencement of commercial production.

- If not, reasons for default(s)
- Whether the prior approval has been given by the implementing agency for 5. substantial expansion?
 - If yes, the date of approval. a.
 - Name of the consultant who had prepared the project report. b.
- Whether the Project Report has been prepared and if so, 6.
 - Name of the Consultant. a.
 - Amount paid as Consultancy fees. Ъ.
- 7. Details of the land and buildings of the unit.
 - Details of land, A.
 - Please specify, whether the land is owned/leased hold/allotted by the Government agencies.
 - If own land: II.
 - a. Specify the mode of owning such as by way of inheritance, gift or purchase etc.
 - Total area. b.
 - Location. C.
 - Dag No. and Patta No., Revenue Village and Mauza. d.
 - Date of purchase of the land with value and the date of taking possession of the land. If held under lease:
 - Ш.
 - Name and address of the owner of the land.
 - Total area of the land.
 - Dag No. and Patta No., Revenue Village and Mauza.
 - Date of agreement of lease.
 - Date of registration of the lease and amount paid for the lease agreement.
 - Lease Deed of the agreement period as per the registered deed of the agreement.
 - If the land allotted by the Government/Government Agencies: IV.
 - Name of the agency.

- b. Deed of agreement.
- c. Annual rent/premium payable.
- d. Total area allotted and its location.

B. Details of building:

- I. Whether the factory building has been constructed, If so:
 - a. Date of starting and completion of the civil works.
 - b. Total area under construction.
- II. If factory shed has been allotted by the Government agencies:
 - a. Name of the agency.
 - b. Total covered area and open area allotted.
 - c. Annual rent fixed for the premises including the shed and open
 - d. Date of agreement.
 - e. Total floor area.
- III. If the premises have been rented from private parties-
 - Name and address of the owner of the premises.
 - b. Total floor area with the location of the premises.
 - c. Date of the agreement in respect of the rent.
 - d. Annual rent for the premises.
 - e.
- 8. Date of commencement of production:
 - a. Prior to completion of substantial expansion.
 - b. After completion of substantial expansion.

9. A. Additional Fixed Capital Investment.

Sl. No.	Items(s)	Prior to completion of substantial expansion (gross value)	Additional investment made	Total investment after substantial expansion
1	2	3 100000	4	5

- a. Land
- b. Site development
- c. Building
 - (i)Office Building

- (ii)Factory Building
- Plant and machinery d.
- Accessories e.
- Installation and f. electrification
- Other fixed assets g.

Total:

- Source of additional investment: 10.
 - Promoter's contribution:
 - Other sources:
 - Financial assistance from the Financial Institutions/Banks: Ç.

Total:

Details of financial assistance received by the Unit from the Bank/Financial 11. Percent .11 Institution/Government Organization:

		rnment Organizati	Prior to	After	Remarks
SI. No.	Institution/Bank/ Government	Nature of assistance like Term		substantial expansion	
- 8	Organization .	Limit/Margin Money/Equity	4	5	6

12. Sl. No.	Power: Item(s)	Prior to substantial expansion (kwh)	Additional (kwh)	Total after substantial expansion (kwh)
1	2	3	4	
1	Sanction of power Date of sanction with letter No.	striffeed by the smir	distribution was to 25	ASOUT A PARTY OF THE PARTY OF T
3 4	Date of salicition Date of connection of power Connected load	morenuggo u	Prior to substant	(I)

- Date of commencement of commercial production: 13. Tatos
 - Prior to substantial expansion: a.
 - After substantial expansion: b.
- Details of production: 14. a.
 - Prior to substantial expansion:

(Please furnish information for last 3 ordinal years of commencement of production)

SI. No.	Name(s) of the product(s)	Annual installed capacity	Actual production before undergoing	on during the year substantial expansion	Percentage
1		Quantity	Quantity	Value in rupees	utilisation of installed
1	2	3	4	5	capacity
2			morningon	Source of additional	101
4			neh	Promoter's equitible	
		PRINCIPLE OF THE PRINCI		Other symmetric	d

(ii) After substantial expansion:

SI. No.	Name(s) of the product(s)	Annual installed	Actual produc	ction during the last	Percentage
al life	Initialida Initialida Ngansign	capacity	into commerce substantial exp	rom the date of going ial production after ansion to the date of of the application	utilisation of installed capacity
1	2	Quantity	Quantity	Value in rupees	
1.		5	4	5	6
2.					

- b. Total increase in production expressed in percentage viz. total of (ii) minus yearly average total of (i) divided by latter and multiplied by 100.
- 15. Raw materials:
 - a. Details of raw materials utilized by the unit:

(i) Prior to substantial expansion:
(Please furnish information for last 3 ordinal years of commencement of produc

Sl. No.	the raw	Actual	annual		during the	Remarks
1	materials	Quantity	Value in rupces	Quantity	Value in rupees	
1.	2	3	4	5	6	7
2.				_nortoube	Details of pr	10 3

(ii) After substantial expansion :

Sl. No.	Name(s) of the raw materials	requir	annual	of cor	mmencement of	last ordinal year of production or going into	Remarks
		to the date		subst	ommercial proc antial expansion bmission of the	n to the date of	
		Quantity	Value in rupees	1000	Quantity	Value in rupees	
1	2	3	4	CPPOINT.	5	6	7
II III							

b. Source(s) of raw materials utilised by the unit:

SI. No.	Name(s) of the raw material(s)	Whether the source of supply is within Assam/outside Assam	Names and addresses of the suppliers of raw materials, private/Government organization/ public sector undertaking
1	2	3	4
1.			Supervisory
2. 3.			
٥.			bellus-mied

16. Sales of finished products(s)

a. Prior to substantial expansion

(Please furnish information for last 3 ordinal years of commencement of production)

Sl. No.	Name(s) of the	Product	(s) sold during	the last ordina	al year	Remarks
0	product(s)	Within the	e State of	Outside the Assa	State of	
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1. 2.	nished fit this application of the	domapos jin us incentives i	ace that the property	potentially decimal	i We hereby f Eligibility (o the grant o

b. After substantial expansion.

Sl. No.	Name(s) of the product(s)	going into	ement of produ	the last ordina action or from production to t the application	the date of he date of	Remarks
	replication Value of	Within th	ne State of	Outside th	ne State of	
	302gii	Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7

17. Employment Position in the unit.

Sl. No.	Category	Prior to substantial expansion No. of employees who are		After substantial expansion No. of employees who are		Total
l vos	liesamovė is sildig nei	People of Assam	People not belonging to Assam	People of Assam	People not belonging to Assam	
1	2	3	4	5	6	7
1. 2. 3. 4.	Managerial Supervisory Skilled Semi-skilled					
5,	Others Total:				Selector fine	

18. Eligibility certificate applied for the incentives:

Sl. No.	Name of the incentive(s) applied for 2		Period of applicabili	
1. 2.	A Constitute the State of	Vittua the Saute v	Dampillas)	
3.		TOTAL CONTRACTOR		

19. Declaration:

I/We hereby solemnly declare that the information furnished in this application for the grant of Eligibility Certificate claiming the various incentives are correct and true to the best of my/our knowledge and belief.

Place:

Date:

Signature of the applicant(s) Status in relation to the unit

Seal:

Certified/attested photocopies of the documents to be submitted along with the Application in Annexure-II of category "B"

- 1. Constitution of the unit.
 - In case of partnership unit, registered deed of partnership with general power of attorney.
 - b. In case of private limited/public limited company:
 - i. Registration certificate under the Companies Act:
 - ii. Memorandum and Articles of Associations:
 - iii. List of board of Directors:
 - c. In case of co-operative society.
 - Resolution of the General Body for registration of the unit, if any:
 - ii. Registration certificate:
 - iii. Memorandum of Articles of Association:
- Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any:
- Land and building:
 - a. In case of Government land allotted by Government: Allotment Letter, Trace map and receipt of the premium paid to the Government for the allotment.
 - b. In case of lease hold land from a private owner: Lease Deed Agreement along with the general power of attorney and trace map.
 - c. In case of own land:
 - i. Purchase deed: Dong hoffenni to she sent sitt senter animat)
 - ii. Upto-date non-incumbency certificate:
 - iii. Jamabandi copy and trace map:
 - d. In case of Government land allotted by any Government agency:

- ii. Deed of agreement:
- Sanction letter from the Financial Institution/Bank for Term Loan and Working Capital Loan:
- 5. Power:
 - i. Power sanction letter.
 - ii. Estimate of cost prepared by the ASEB.
 - iii. Test report.
 - iv. First bill of ASEB.
 - v. NOC for installation of generating set from the concerned authority.
- List of plant and machinery including all bills/vouchers/money receipt both prior to and after substantial expansion
- Certificate from a Chartered Accountant for additional fixed capital investment.
- i. List of employees prior to and after substantial expansion indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibly certificate).
 - ii. Employment certificate from the District Employment Officer.
- 9. i. Project report of the unit.
 - ii. Money receipt from the consultant for preparation of the project report.
- 10. First bill(s) money receipt(s) on the purchase of raw material(s).
- Challan against the first sale of finished product(s).
- Source of own finance/equity with supporting documents.
- 13. Agreement with National Research and Development Corporation for providing technical know-how etc.
- No objection certificate from the local bodies/authority and trade licences, if any.
- NOC/consent from the Pollution Control Board of Assam.
- 16. Balance sheet for the last accounting year preceding the date of completing substantial expansion.

- 17. Copy of registration certificate under the Assam Value Added Tax Act, 2003.
- 18. Latest income tax clearance certificate in the name of the unit.
- 19. Upto date sales tax clearance certificate from the Prescribed Authority.
- 20. Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s) of the scheme(s).
- 21. Any other documents sought for by the authority concerned.

Certificate from the Registered Chartered Accountant

(Luca	the following additional fixed capital investion of the unit) prior to commencement asion on	tment in their w	nit atproduction aft	er substantia
<u>S1.</u> <u>No.</u>	Item of additional fixed assets	Investment made prior to substantial expansion (Value in rupees)	Additional investment made for substantial expansion (Value in rupees)	Total fixed capital investment after substantial expansion (Value in
1.	Cost of land including the purchase value, registration etc.			rupees)
2.	Cost of development of land including			

- boundary wall, approach road, if any (please specify).

 3. Cost of the building
- Cost of the building.
 a. Factory building.
 b. Office building.
 - c. Architect's fees.
- Cost on plant and machinery.
- 5. Accessories.
- 6. Electrical installation.
- Loading, un-loading, transportation, octroi duties, erection expenses etc.
- Pre-operative and preliminary expenses to be capitalized.
- Miscellaneous fixed assets.

I/We have cheeked the books of account including all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and are true. I/We also certify that all the aforesaid items have been duly paid for and no outstanding against those is there in the books of the unit.

Date:

Place:

Signature of the Chartered Accountant

Registration No.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-III

APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE

[Category "C" units (Units undertaking diversification) - Para-4(2)]

- 1. a. Name of the Unit
 - d. Office address with telephone no. (if any)
 - e. Factory address with telephone no. (if any)
- a. Constitution of the unit (please specify whether Proprietorial/Partnership/Private Limited Company/Public Limited Company/ Co-operative Society).
 - b. Name (s), permanent address(es) and present address(es) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Cooperative Society/Trustee with the mention of their permanent Account Number (PAN), if any, given by the income tax authority.
 - e. Date of Registration under the Companies Act/or the concerned Act (The Act should be clearly stated)
 - f. Address of Registered Office of the company.
- 3. Details of Registration of the Unit
 - c. Micro/SSI Registration

 Provisional Registration No.

 Permanent Registration No.

 d. Large & Medium
 - d. Large & Medium

 No. and date of Industrial License/Letter of Intent/Industrial Entrepreneurs

 Memorandum.
 - a. Whether prior information to the care and the jurisdictional tax authority in the format

 Statement-A was provided:
 - b. If yes, the date of filing Statement-A with the tax authority:
 - c. If yes, whether quarterly statements of expenditure in the format Statement-B have a purely been filed with the tax authority:
 - d. If yes, the total amount of incurred expenditure reported to the jurisdictional tax authority upto the date of commencement of commercial production.

- THE ASSAM INDUSTRIES (EAS SMENRIOS) If not, reasons for default(s)
- 5. Whether the prior approval has been given by the implementing agency for diversification?
 - If yes, the date of approval. a.
 - If no, reasons for the same. b.
- Whether the Project Report has been prepared and if so.
 - Name of the Consultant
 - Amount paid as Consultancy fees
- Details of the land and buildings of the unit;
 - Details of land
 - Please specify, whether the land is own/leased hold/allotted by the Government Agencies.
 - II. If own land:
 - Specify the mode of owning such as by way of inheritance, gift or purchase etc. a.
 - Total area
 - Location.
 - Dag Number & Patta Number, Revenue Village and Mauza:
 - Date of purchase of the land with value and the date of taking possession of the e.
 - III. If held under lease:
 - Name and address of the owner of the land.
 - b. Total area of the land.
 - Dag Number & Patta Number, Revenue Village and Mauza. C.
 - d. Date of agreement of lease.
 - Date of registration of the lease and amount paid for the lease agreement. e.
 - Lease Deed of the agreement period as per the registered deed of the agreement. f.
 - If the land allotted by the Government/Government agencies: IV.
 - Name of the agency. a.
 - Date of agreement. b.
 - C. Annual rent/premium payable.
 - Total area allotted and its location. d.
 - B. Details of building
 - Whether the factory building has been constructed, if so:
 - a. Date of starting and completion of the civil works.
 - b. Total area under construction.
 - If factory shed has been allotted by the Government agencies: П.
 - a. Name of the agency.
 - b. Total covered area and open area allotted.
 - c. Annual rent fixed for the premises including the shed and the open space.
 - d. Date of agreement.
 - e. Total floor area.

- If the premises have been rented from private parties: Ш.

 - a. Name and address of the owner of the premises.b. Total floor area with the location of the premises.
 - c. Date of the agreement in respect of rent.
 - d. Annual rent for the premises.
- Additional Fixed Capital Investment. 8.
 - Land a.
 - Site development b.
 - Building C.
 - Office building
 - (ii) Factory building to E and to an import the disease)
 - Plant and Machinery d.
 - Accessories
 - Installation and electrification f.
 - Other fixed assets g.
 - Preliminary & preoperative expanses h. Total:
 - Sources of additional investment:
 - Promoter's contribution:
 - Other sources: b.
 - Financial assistance from the Financial Institutions/Banks: Total : _____ to not subout the A. | believed thenA.
 - Details of financial assistance received by the unit from the Bank/Financial Institution/Government Organisation:

diversification	
5	6
	5

Power: 11.

TANK SAME	and the same of th	Prior to	After	Remark
SI. No.	Items	diversification (kwh)	diversification (kwh)	-
1	2	3	4	1 3
a. b. c.	Sanction of power Date of sanction with letter No. Date of connection of power Connected load			

- 12. Date of commencement of production:
 - a. Prior to diversification :
 - b. After diversification:
- 13. a. Details of the production :
 - (i) Prior to diversification:

(Please furnish information for last 3 ordinal years of commencement of production) Sl. No. Name(s) of Annual Installed Actual production during the year before the Percentage capacity undertaking diversification product(s) of utilization Quantity Quantity Value in of installed rupces capacity 3 4 2.

(ii) After diversification:

SI. No.	Name(s) of Annual Installed capacity product(s) Quantity		Actual production during the year of commencement of	Percentage of utilization	
	T-same(s)	Quantity	Quantity	Value in	of installed
1	2	3	4	rupees	capacity
	92	THE PERSON NAMED IN	TO MORPHY - and	3	6
2.	MOMENTAL	tice particulated the		Intermed Low	
+					

b. Total increase in production expressed in percentage viz. total of (ii) minus yearly average total of (i) divided by latter and multiplied by 100.

14. Raw Materials:-

Details of raw materials utilized by the unit: (i) Prior to diversification:

Sl. No.	Name(s) of the raw	Actual annual requirement		Utilisation during the year		Remarks
8	materials	Quantity	Value in rupees	Quantity	Value in	4
1,	2	3	4	5	rupees 6	7
					The Court of	

(ii) After diversification:

Sl. No.	materials	Actual annual	oil to resistant	to the date of submission of the		Remarks
	Assembly in Algerin					
	ipors 6	Quantity	Value in rupees	Quantity	Value in rupees	
1 1. 2.	2	3	4	5	6	7
3.						

b. Source(s) of raw materials utilized by the unit:-

Sl. No.	Name of the raw material(s)	Whether the source of supply is within Assam/outside Assam	Name and address of the supplier of raw materials,
- 8			private/Government organization/Public Sector Undertakings
1	2	3	4
1. 2. 3.			Others

15. Sales of finished product(s):

a. Prior to diversification:

(Please furnish information for last 3 ordinal years of commencement of production)

Sl. No.	Name(s) of the	Produ	Remarks			
	product(s)	Within the State of Assam Outside of Assam				
		Quantity	Value in rupees	Quantity	Value in rupees	
or 1 or 1	2	3	4	5	6	initia 7
1.	O DECEMBER OF THE PARTY OF THE				Toiled	mowledge and
2.						The same of the sa

b. After diversification :

SI. No.	Name(s) of the product(s)	Product(s) sold during the last ordinal year of commencement of production or from the date of going into commercial production to the date of submission of the application				
		Within the State of Assam Out of State of Assam				
		Quantity	Value in rupees	Quantity	Value in rupees	
-	2	3	4	5	6	7

Employment position in the Unit.

SI. No.	Category	No. of emple	oyees, who are	Total	Remarks	
	Swithin Name and addi- supplier of	People of Assam	People not belonging to Assam	Name of the rays	Normal RS	
1	2	3	4	5	6	
2. 3. 4.	Supervisory Skilled Semi skilled Others					
Γotal:						

Eligibility Certificate applied for the incentives.

Sl. No.	Name of the incentive(s) applied for	Period of applicability
1	2	3
l.	The second secon	
2.		

18. Declaration.

I/We hereby solemnly declare that the information furnished in this application for the grant of Eligibility Certificate claiming the various incentives are correct and true to the best of my/our knowledge and belief.

Signature of the applicant(s) Status in relation to the unit Seal

Place:

Date:

Certified/attested photocopies of the documents to be submitted along with the Application in Annexure-III of category "C"

- Constitution of the unit. 1.
 - In case of partnership unit, registered deed of partnership with general power of attorney.
 - In case of private limited/public limited company:
 - Registration certificate under the Companies Act:
 - ii. Memorandum and Articles of Associations:
 - List of board of Directors:
 - f. In case of co-operative society.
 - Resolution of the General Body for registration of the unit under SSI, if any: i.
 - ii. Registration certificate:
 - Memorandum of Articles of Association: iii.
- Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
- Land and building: 3.
 - In case of Government land allotted by Government: Allotment Letter, Trace map and receipt of the premium paid to the Government for the allotment.
 - In case of lease hold land from a private owner: Lease Deed Agreement along with the Ь. general power of attorney and trace map.
 - In case of own land:
 - Purchase deed:
 - Upto-date non-incumbency certificate:
 - Jamabandi copy and trace map:
 - In case of Government land allotted by any Government agency:
 - Allotment letter and trace map:
 - Deed of agreement: ii.
 - e. In case of industrial shed allotment by any Government agency:
 - i. Allotment letter:
 - Deed of agreement: ii.
- Sanction letter from the Financial Institution/Bank for Term Loan and Working Capital Loan. 4.
- 5. Power:
- Power sanction letter. i.
- Estimate of cost prepared by the ASEB. ii.

- tii. Test report.
- iv. First bill of ASEB.
- v. NOC for installation of generating set from the concerned authority.
- List of plant and machinery including all bills/vouchers/money receipt both prior to and after diversification
- Certificate from a Chartered Accountant for additional fixed capital investment.
- List of employees prior to and after diversification indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibly certificate).
 - ii. Employment certificate from the District Employment Officer.
- i. Project report of the unit.
 - ii. Money receipt from the consultant for preparation of the project report.
- 10. First bill(s) money receipt(s) on the purchase of raw material(s).
- Challan against the first sale of finished product(s).
- 12. Source of own finance/equity with supporting documents.
- Agreement with National Research and Development Corporation for providing technical knowhow etc.
- No objection certificate from the local bodies/authority and trade licences, if any.
- NOC from the Pollution Control Board of Assam.
- Balance sheet for the last accounting year preceding the date of completing diversification.
- Copy of registration certificate under the Assam Value Added tax Act, 2003.
- 18. Upto date sales tax clearance certificate from the Prescribed Authority.
- 19. Latest income tax clearance certificate in the name of the unit.
- Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s)
 of the scheme(s).
- 21. Any other documents sought for by the authority concerned.

Certificate from the Registered Chartered Accountant

1/8871	hereby certify that	M/S		(name of the unit) has
1 the Callestino	additional fixed	capital investment	in their unit	for manufacturing

<u>Sl.</u> No.	Item of fixed assets	Investment made prior to diversification (Value in rupees)	Additional investment made for diversification (Value in rupees)	Total fixed capital investment after diversification (Value in rupees)
1.	Cost of land including the purchase value, registration etc.		tooff engage 2 ballon tompo (5) comp	4
2.	Cost of development of land including boundary wall, approached road, if any (please specify).	control in Board or Line with Normenson of the US Referency.	dani anji sengasi asamesa	
3.	a. Cost of the building.	120 Salurdanih Auto	tion of the	
	b. Office building.		W	
	c. Architect's fees.	Tree or time companys.	Liters of Residents of	
4.	Cost on plant and machinery.		Cognistration of the U.S.	To Simple
5.	Accessories.			
6.	Electrical installation.		NOTE OF THE PARTY	The second
7.	Loading, un-loading, transportation, octroi duties, erection expenses etc.	oK polimbig. If to	ionamiek oudbeldeles	
8.	Pre-operative and preliminary expenses to be capitalized.	destrict Licensed en	ul 30 crep par	3/4
9.	Miscellaneous fixed assets.		hether provi info	11 11

I/We have checked the books of accounts including of the invoices etc. and certify that the aforesaid information are verified and are true. I/We also certify that all the aforesaid items have been duly paid for and no outstanding against those is there in the books of the unit.

Date:	Signature of the Chartered Accountant
Place:	Registration No.

Annexure-IV

APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE

[Category "D" units (Units undertaking modernization) - Para-4(2)]

- 1. a. Name of the Unit
 - b. Office address with telephone no. (if any)
 - c. Factory address with telephone no. (if any)
- a. Constitution of the unit (please specify whether Proprietorship/Partnership/Private Limited Company/Public Limited Company/ Co-operative Society).
 - b. Name (s), permanent address(es) and present address(es) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Cooperative Society/Trustee with the mention of their permanent Account Number (PAN), if any, given by the income tax authority.
 - Date of Registration under the Companies Act/or the concerned Act (The Act should be clearly stated)
 - d. Address of Registered Office of the company.
- 3. Details of Registration of the Unit

4.

- Micro/SSI Registration
 Provisional Registration No.

 Permanent Registration No.
- Large & Medium
 No. and date of Industrial License/Letter of Intent/Industrial Entrepreneurs Memorandum.
 - a. Whether prior information to the jurisdictional tax authority in the format Statement-A was provided:
 - b. If yes, the date of filing Statement-A with the tax authority:
 - c. If yes, whether quarterly statements of expenditure in the format Statement-B have been filed with the tax authority:
 - d. If yes, the total amount of incurred expenditure reported to the jurisdictional tax authority upto the date of commencement of commercial production.

- e. If not, reasons for default(s)
- 5. Whether the prior approval has been given by the implementing agency for modernisation?
 - a. If yes, the date of approval.
 - b. If no, reasons for the same.
- 6. Whether the Project Report has been prepared and if so.
 - a. Name of the Consultant
 - b. Amount paid as Consultancy fees
- 7. Details of the land and buildings of the unit:
 - A. Details of land
 - Please specify, whether the land is own/leased hold/allotted by the Government Agencies.

e. If own land:

- a. Specify the mode of owning such as by way of inheritance, gift or purchase etc.
- b. Total area
- c. Location.
- d. Dag Number & Patta Number, Revenue Village and Mauza:
- e. Date of purchase of the land with value and the date of taking possession of the
 - f. If held under lease:
- a. Name and address of the owner of the land.
- Total area of the land.
- c. Dag Number & Patta Number, Revenue Village and Mauza.
- d. Date of agreement of lease.
- e. Date of registration of the lease and amount paid for the lease agreement.
- Lease Deed of the agreement period as per the registered deed of the agreement.
 - g. If the land allotted by the Government/Government agencies:
- a. Name of the agency.
- b. Date of agreement.
- c. Annual rent/premium payable.
- d. Total area allotted and its location.
- B. Details of building
 - Whether the factory building has been constructed, if so:
 - a. Date of starting and completion of the civil works.
 - b. Total area under construction.
 - II. If factory shed has been allotted by the Government agencies:
 - a. Name of the agency.
 - b. Total covered area and open area allotted.
 - c. Annual rent fixed for the premises including the shed and the open space.

- d. Date of agreement.
- e. Total floor area.

III. If the premises have been rented from private parties:

- a. Name and address of the owner of the premises.
- b. Total floor area with the location of the premises.
- c. Date of the agreement in respect of rent.
- d. Annual rent for the premises.
- Additional Fixed Capital Investment.
 - a. Land
 - b. Site development
 - c. Building
 - a. Office building
 - b. Factory building
 - d. Plant and Machinery
 - e. Accessories
 - f. Installation and electrification
 - g. Other fixed assets

Total:

- Sources of additional investment:
 - a. Promoter's contribution:
 - b. Other sources:
 - Financial assistance from the Financial Institutions/Banks:
 Total:
- Details of financial assistance received by the unit from the Bank/Financial Institution/Government Organisation;

No.	Financial Institution/Bank/ Government Organisation	assistance like Term Loan/CC limit/Margin Money/Equity	modernisation	modernisation	
1	2	3	4	5	6

11. Power:

SI. No.	Items Abaru Livio self ha nom	Prior to modernisation (kwh)	After modernisation (kwh)	Remark
1	2	3	4	5
a.	Sanction of power	The book and Justice State		
b.	Date of sanction with letter No.	A Designation of the last of t		
c.	Date of connection of power	The state of the s	19	
d.	Connected load			

- 12. Date of commencement of production:
 - c. Prior to modernisation:
 - d. After modernisation:
- 13. a. Details of the production:
 - (i) Prior to modernisation:

(Please furnish information for last 3 ordinal years of commencement of production)

Sl. No. Name(s) of the		Annual Installed	Actual production during the undertaking modern	Percentage of utilization	
	product(s)	Quantity	Quantity	Value in rupees	of installed capacity
I	2	3	4	5	6
1.		-dime-site and realitate	Source(s) of my materials		
2,			annos od rodnos W	Nume of the E	0/1 32

(ii) After modernisation:

Sl. No.	Name(s) of the	Annual Installed capacity	Actual production during the year of commencement of	e last ordinal production	Percentage of utilization
	product(s)	Quantity	Quantity	Value in rupees	of installed capacity
1	. 2	3	4	5	6
1.			Applications (and soft the	162 lms 2200	151

b. Total increase in production expressed in percentage viz. total of (ii) minus yearly average total of (i) divided by latter and multiplied by 100.

14. Raw Materials:-

h. Details of raw materials utilized by the unit:

(i) Prior to modernisation:

Sl. No. Name(s) of		Actual annual requirement		Utilisation durin	g the year	Remarks
	the raw materials	Quantity	Value in rupees	Quantity	Value in rupees	Please farm
1	2	3	4	5	6	7
1	0 1	may building but	Ton animo bles	Tell month	and to the same	
2.			Assum IV	Watter to State	(e)symbox	
2	The second	(70) Linux	Line in sall	Zamung Communica		

(ii) After modernisation:

Sl. No.	Name(s) of the raw materials	Actual annua	al requirement	Utilisation during t year of commen production or from going into comment to the date of sub- applicat	m the date of cial production mission of the	Remarks
111011	a bound to tonin	Quantity	Value in rupees	Quantity	Value in rupees	
	2	3	4	5	6	7 18
Line	10		i coolem	A Property	only -	
	o messile		Intrastit.	ginning)	a noubogo	

i. Source(s) of raw materials utilized by the unit:-

Sl. No.	Name of the raw material(s)	Whether the sou Assam/c	Name and address of the supplier of raw materials, private/Government	
Personage of rotaxion	duning the best entired the sections of the section of the se		ballides many	organization/Public Sector Undertakings
bollmanilio	0 50 2	TOTAL PROPERTY.	3	4
1.				
2.		The second second		2.
3.				

15. Cost and Sales of finished product(s):

A. Cost:

	Sl No.	Name(s) of the product(s)	Unit cost of production before modernization	Unit cost of production after modernization	Gross profit margin before modernization	Gross profit margin after modernization	Remarks
--	--------	---------------------------------	--	---	--	---	---------

B. Sales of finished product(s)

a. Prior to modernisation:

(Please furnish information for last 3 ordinal years of commencement of production)

product(s) Within the State of Assam Outside of Assam Quantity Value in Quantity Value in rupees rupees	SI. No.	Name(s) of the	Produ	Remarks			
		product(s)	Within the State of Assam		Outside of Assam		
rupees rupees			Quantity		Quantity		
	1	2	2	rupees	-	rupees	-

2.		TOWNS WALL		
3 aim healigh od	ments to be volunitied along with	of the dods	**********	Certified
3.	THE PARTY OF THE P	A CONTRACTOR OF THE PARTY OF TH		

b. After modernisation:

Sl. No.	Name(s) of the product(s)	Product(s) sold during the last ordinal ye commencement of production or from the date of commercial production to the date of submiss application			of going into	Remarks
		Within the State of Assam		Out of State of Assam		
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
	Di 22 mba non	ulti vani posicio		perative 9 cital	isto lu sano ni	100

16. Employment position in the Unit.

Sl. No.	Category	No. of empl	oyees, who are	Total	Remarks
		People of Assam	People not belonging to Assam		
1	2	3	4	5	6
2. 3.	Supervisory Skilled				

17. Eligibility Certificate applied for the incentives.

SI. No.	Name of the incentive(s) applied for	Per	iod of applicability
1	2 tourn spentium	ger jomsdamil	13
1.			
2			
Z.			Section 10 .

18. Declaration.

I/We hereby solemnly declare that the information furnished in this application for the grant of Eligibility Certificate claiming the various incentives are correct and true to the best of my/our knowledge and belief.

> Signature of the applicant(s) Status in relation to the unit Seal

Place: Date:

Certified/attested photocopies of the documents to be submitted along with the Application in Annexure-IV of category "D"

1.	Constitution	of	the	unit.
----	--------------	----	-----	-------

- a. In case of partnership unit, registered deed of partnership with general power of attorney.
- b. In case of private limited/public limited company:
 - j. Registration certificate under the Companies Act:
 - ii. Memorandum and Articles of Associations:
 - iii. List of board of Directors:
- In case of co-operative society.
 - vi. Resolution of the General Body for registration of the unit under SSI, if any:
 - vii. Registration certificate:
 - viii. Memorandum of Articles of Association:
- Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
- Land and building:
 - In case of Government land allotted by Government: Allotment Letter, Trace map and receipt of the premium paid to the Government for the allotment.
 - In case of lease hold land from a private owner: Lease Deed Agreement along with the general power of attorney and trace map.
 - c. In case of own land:
 - i. Purchase deed:
 - ii. Upto-date non-incumbency certificate:
 - iii. Jamabandi copy and trace map:
 - d. In case of Government land allotted by any Government agency:
 - i. Allotment letter and trace map:
 - ii. Deed of agreement:
- e. In case of industrial shed allotment by any Government agency:
 - i. Allotment letter:
 - ii. Deed of agreement:
- 4. Sanction letter from the Financial Institution/Bank for Term Loan and Working Capital Loan.
- 5. Power:
- i. Power sanction letter.
- ii. Estimate of cost prepared by the ASEB.

- iii. Test report.
- iv. First bill of ASEB.
- v. NOC for installation of generating set from the concerned authority.
- 6. List of plant and machinery including all bills/vouchers/money receipt both prior to and after modernization.
- Certificate from a Chartered Accountant for additional fixed capital investment.
- 8. List of employees prior to and after modernisation indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibly certificate).
 - ii. Employment certificate from the District Employment Officer.
- i. Project report of the unit.
 - ii. Money receipt from the consultant for preparation of the project report.
- 10. First bill(s) money receipt(s) on the purchase of raw material(s).
- Challan against the first sale of finished product(s).
- 12. Source of own finance/equity with supporting documents.
- Agreement with National Research and Development Corporation for providing technical knowhow etc.
- 14. No objection certificate from the local bodies/authority and trade licences, if any.
- 15. NOC from the Pollution Control Board of Assam.
- 16. Balance sheet for the last accounting year preceding the date of completing modernisation.
- Copy of registration certificate under the Assam Value Added tax Act, 2003.
- 18. Upto date sales tax clearance certificate from the Prescribed Authority.
- 19. Latest income tax clearance certificate in the name of the unit.
- Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s)
 of the scheme(s).
- 21. Any other documents sought for by the authority concerned.

Certificate from the Registered Chartered Accountant

I/We hereby certify that M/S made the following additional fixed capital commercial production after modernisation on by the unit.	investment in their unit prior to going into
,	

SI. No.	the country and the country an	Investment made	for modernisation (Value in rupees)	Total fixed
1.	Cost of land including the purchase value, registration etc.	na sol musikanio sile me	stronger people	rupces)
2.	Cost of development of land including boundary wall, approached road, if any (please	anni win bo explaining :	Curry Cable 10 Carron	
	specify).	ACTION DESIGNATION OF THE PARTY OF	Mostle, militar tan	
3.	a. Cost of the building		The sale, leaf one soul	an malanda
3.	a. Cost of the building. b. Office building.		a dispersion de la constante d	an nathriday
3.	a. Cost of the building			30 mm/h
4.	a. Cost of the building. b. Office building. c. Architect's fees. Cost on plant and machinery	and and the second		an autorita
4.	a. Cost of the building. b. Office building. c. Architect's fees. Cost on plant and machinery	and and the second		30-10-0 30-10-046
4.	a. Cost of the building. b. Office building. c. Architect's fees. Cost on plant and machinery. Accessories.	and and the second		somovik i
4. 5. 5. 7.	a. Cost of the building. b. Office building. c. Architect's fees. Cost on plant and machinery. Accessories. Electrical installation. Loading, un-loading, transportation, octroi duties	month of the same		000000 WA 00000000000000000000000000000
4. 5. 5. 7. 1.	specify). a. Cost of the building. b. Office building. c. Architect's fees. Cost on plant and machinery. Accessories. Electrical installation. Loading, un-loading, transportation, octroi duties, erection expenses etc. Pre-operative and preliminary.	and the same	Contract on the	Downson A Common

I/We have checked the books of accounts including of the invoices etc. and certify that the aforesaid information are verified and are true. I/We also certify that all the aforesaid items have been duly paid for and no outstanding against those is there in the books of the unit.

Date :	
lace:	Signature of the Chartered Accountant
	Registration No.

Annexure-V

ELIGIBILITY CERTIFICATE

[Category "A" units (New Units)- Para 4(5)(g)]

Date: No. Certified that M/s. bearing SSI/IEM/LI/II,

registration No..... is granted Eligibility Certificate for claiming incentive under Industrial & Investment Policy of Assam, 2014 and for claiming exemption of tax under the Assam Industries (Tax Exemption) Scheme, 2015.

Particulars of the Unit.

- Name of the Unit: a.
 - Office address with telephone No. b.
 - c. Factory address with telephone No.
- Constitution of the Unit.
 - Name and address of the proprietor/partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
 - Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the Unit.
 - d. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the proprietor/Partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
- Date of commencement of commercial production. 3.
- Fixed Capital Investment. 4.
 - Land (for micro industry). a.
 - Building connected directly with manufacturing process. b.
 - Plant and machinery.

Total:

Name of the finished products. 5.

Item(s)

Annual installed capacity

2.

6. Name of the raw materials

1. 2.
7. a. No. of employees. b. Percentage of people of Assam.

8. Date of approval of meeting.

9. Eligibility Certificate issued for the incentives

Period of validity.

1.

2.

Office seal

Signature of the competent authority.

Date:

Place.

Managing Director,
Assam Industrial Development Corporation Ltd/
Director of Industries, Government of Assam/
General Manager, District Industries Centre.
Government of Assam.

Annexure-VI ELIGIBILITY CERTIFICATE

[Category "B" units (Units undergoing expansion) - Para-4(5) (g)

		(Successful of the sundergoing expansion) - Para-4(5) (g)]
No.		more magain to the bine, and both should roughly denote to writing a Date: A
ince	ntive unc	ied that M/s. bearing SSI/IEM/LI/IL No. is granted Eligibility Certificate for claiming der Industrial & Investment Policy of Assam, 2014 and for claiming exemption of Assam Industries (Tax Exemption) Scheme, 2015.
Part	iculars of	the Unit.
1.	a. b. c.	Name of the Unit: Office address with telephone No. Factory address with telephone No.
2.	comonsion	
4,	a. b.	Constitution of the Unit. Name and address of the proprietor/partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
	c.	Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the Unit.
	d.	Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the proprietor/Partners/Board of Directors/Secretary and President of
		the Co-operative Society/Trustee.
3.	a.	Date of commencement of commercial production prior to substantial expansion.
	b.	Date of commercial production after substantial expansion.
4.		Fixed Capital Investment.
		Prior to substantial expansion Additional investment after substantial expansion Additional investment after substantial expansion
	1.	Land (for micro industry).
	2.	Building connected directly with manufacturing process.
	3.	Plant and machinery.
	Total:	

		DOMESTICAL EXEMPTION) S		
5. A	. Name and cap	acity of the finished products.		
<u>It</u>	em(s)	Annual installed capacity prior to substantial expansion	after substantial ca	pacity pansion
1.		Units and argoing expansion)-		
2. B	. Name and qu	antity of finished products before	and after expansion.	
		Production prior to substantial expansion (Quantity)	(Quantity)	nı aviina
1 2 3				
6. A	A. Name of the	raw materials (annual requirement		
I	tem(s)	Annual requirement	Annual requireme	nt xpansion
		The second secon	(Quantity)	
ority in	2. 3. u.A. xa'l amoond			
	B. Actual requi	rement of raw materials.		
		Actual annual requirement prior to substantial expansion (Quantity)		quirement
7.	h No of emp	loyees prior to expansion. loyees after expansion. of people of Assam.		
8.	Date of app	proval of the proposal for granting	g Eligibility Certificate.	
9.	Eligibility Certific	ate issued for the incentives	Period of validity	
	1. <u>Inc</u>	entive	gammam bar tasis	
	2.			

Office seal

Date: Place.

Signature of the competent authority.

Managing Director,
Assam Industrial Development Corporation Ltd/
Director of Industries, Government of Assam/
General Manager, District Industries Centre.

Government of Assam.

ogening 550 (bMCL) a Highelite Certificate for claim

is and for claiming tax exemption

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issued if any by the knoome Tax Authority in

as anomaly than construction and the parties of

and soften discontinuous and a soften discontinu

Additional investment Lots investment

ntier divors

(flor queere industry)

with magalheturing procusal.
Plant and machinery.

efficientimatin acin amin a

Annexure-VII

ELIGIBILITY CERTIFICATE

[Category "C" units (Units undertaking diversification)- Para-4(5)(g)]

No.				Date:
11104	STILL AC CIT	Certified that M/s No nder Industrial & Investment F ssam Industries (Tax Exemption	1s granted Eligibil	bearing SSI/IEM/LI/IL lity Certificate for claiming for claiming tax exemption
Part	iculars c	of the Unit.		
1.	a. b. c.	Name of the Unit: Office address with telepho Factory address with teleph	ne No. one No.	
2.	a. b.	Constitution of the Unit. Name and address of the President of the Co-operativ	proprietor/partners/Board	
	C.	Permanent Account No. (P respect of the Unit.	AN) issued, if any, by the	
	d.	Permanent Account No. (Prespect of the proprietor/Pathe Co-operative Society/Tr	rtners/Board of Directors/	Income Tax Authority in Secretary and President of
3.	a.	Date of commencement of c	ommercial production prior	to diversification.
	b.	Date of commercial product	ion after diversification.	
4.		Fixed Capital Investment.		
		Prior to diversification	Additional investment made	Total investment after diversification
	1.	Land (for micro industry).		
	2.	Building connected directly with manufacturing process.		
	3.	Plant and machinery.		
	Total :			

5.	A. Name ar	nd capacity of the finished products	S.
	2. ImerAllor	Annual installed capacity prior to diversification	Annual installed capacity after diversification
	B. Name ar	nd quantity of finished products be	fore and after diversification.
	Item(s) 1. 2.	Production prior to diversification (Quantity)	Production after diversification (Quantity)
6.	A. Name of	the raw materials (annual requirer	ment)
	1. 2.	Annual requirement prior to diversification (Quantity)	Annual requirement after diversification (Quantity)
	B. Actual re	equirement of raw materials.	
	1. 2. 3.	Actual annual requirement prior to diversification (Quantity)	Actual annual requirement after diversification (Quantity) -
7.	b. No. of er	mployees prior to diversification. mployees after diversification. ge of people of Assam.	
8.	Date of a	approval of the proposal for granting	ng Eligibility Certificate.
9.	Eligibility Certi	ficate issued for the incentives	
	1. 2.	ncentive	Period of validity

Office seal

Signature of the competent authority.

Date:

Place.

Managing Director,
Assam Industrial Development Corporation Ltd/
Director of Industries, Government of Assam/
General Manager, District Industries Centre.
Government of Assam.

Annexure-VIII

ELIGIBILITY CERTIFICATE

[Category "D" units (Units undergoing modernisation)- Para-4(5)(g)]

No.				Date:
incen	tive und	Certified that M/slololer Industrial & Investment Posam Industries (Tax Exemption	is granted Eligibility licy of Assam, 2014 and for	Certificate for claiming
Partic	culars of	the Unit.		
1.	a. b. c.	Name of the Unit: Office address with telephon Factory address with telephon	e No.	Mame of the man
2.	a. b. c. d.	Name and address of the President of the Co-operativ Permanent Account No. (Prespect of the Unit. Permanent Account No. (Prespect of the proprietor/Pathe Co-operative Society/Tr	AN) issued if any by the AN) issued if any by the artners/Board of Directors/Sustee.	Income Tax Authority in Income Tax Authority in ecretary and President of
3.	a.	Date of commencement of o	commercial production prior	to modernisation.
	b.	Date of commercial produc	tion after modernisation.	
4.				
		Prior to modernisation	Additional investment made	after modernisation
	1.	Land (for micro industry).		
	2.	Building connected directly with manufacturing proces		
	3.	Plant and machinery.		
	Total	al·		

Office seal

Iten	n(s)	Annual installed capacity prior to modernisation	Annual installed capacity after modernisation
1. 2.		ts undergoing modernisation).	
B.	Name and	quantity of finished products before	ore and after diversification.
THE MELT	bearing 25		Certified that M/s
Heii	RSI	Production prior	Production of notion
			after modernisation (Quantity)
1.			
2.			
Α.	Name of th	e raw materials (annual requirem	
Item	n(s)	Annual requirement	Annual requirement
-	*	prior to modernisation	after modernisation
			(Quantity)
1.		the wogeleton partners Board of	
2.			
		(PAN) asued if any by the	
В.		irement of raw materials.	
Itam	(a)	PANY) Issued of any by the	XI Importation 4
item	(8)	prior to modernisation	Actual annual requiremen
		(Quantity)	(Quantity)
1.00		room normalbard large mmos lo	
2.			
3.			
a.	No. of emp	loyees prior to modernisation.	
Ь.		loyees after modernisation.	
C.		of people of Assam.	
	Date of app	roval of the proposal for granting	
1712	1.11. 0		
Eligi	bility Certifica	ite issued for the incentives	
	Ince		Period of validity
1.	IIICC	ittive	remod or vandity
2.			
-778			
fice seal		Signati	are of the competent authority.

modure, as specified below under the Again Industries (Tax 1.8 of pilon) Scheme, 2015;

Date: Place.

Managing Director,

Assam Industrial Development Corporation Ltd/

Director of Industries, Government of A ssam/

General Manager, District Industries Centre.

Government of Assam.

Annexure-IX

APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT

[Category "A", "B", "C" and "D" unit – Para-5(i)] PART-I

The Commissioner of Taxes, Assam/Prescribed Authority.

- I, Shri/Smti. Son/daughter/wife of residing at P.O. in the District of on behalf of myself and the persons, whose name and address are given in paragraph 3 on behalf of the Firm/Company/Co-operative Society/Trust doing business as (name of the Unit) P.O. Thana. of District and with branches at hereby apply for a Certificate of Entitlement for exemption of tax in respect of the sale of its finished products, as specified below under the Assam Industries (Tax Exemption) Scheme, 2015.
- I/We own an Unit, the particulars of which are furnished below:
 - a. Name, location, branch(es):
 - Date of completion of all effective steps for setting up of the unit (to be stated in case of new unit only):
 - Description of the finished products, manufactured in the Unit:
 - d. Description of goods required for use as raw materials in the manufacture of the finished products mentioned above:
 - The Unit is in Micro/SSI/Medium/Large Sector (mention the one applicable):
 - i. Date of commencement of production in case of a new Unit:
 - ii. Date of commencement of production after the completion of the substantial expansion in case of a unit undergoing substantial expansion:
 - Date of commencement of production after the completion of diversification in case of a unit undergoing diversification

- iv. Date of commencement of production after the completion of modernisation in case of a unit undergoing modernisation
- g. As envisaged in the Assam Industries (Tax Exemption) Scheme, 2015
 - i. Category "A" unit-
 - ii. Category "B" unit :
 - iii. Category "C" unit:
 - iv. Category "D" unit:

(Tick the one applicable and score off the rest)

3. The following person(s) is/are the proprietor/partners/Directors of the Board of Director/Secretary and President of the Co-operative Society/Trustee and their respective Permanent Account No(s). (PAN), given by the concerned Income Tax Authority.

Sl. No.	Name	Permanent	Present	Age	Father's	PAN
		address	address		6	7
1	2	3	4	3	1	

 An attested photocopy of the Eligibility Certificate granted to my/our Unit as stated above (mention the authority, who has granted the Eligibility Certificate)...... is enclosed herewith.

5. Declaration:

I/We hereby solemnly declare that the information furnished in this application for the grant of Certificate of Entitlement for claiming the exemption of tax are correct and true to the best of my/our knowledge and belief.

[N.B.: This application shall be verified and signed by the person(s) as stated in the para 4(3) of this Scheme]

PART-II

Acknowledgement:

Received the application in the PART-I from for the issue of a Certificate of Entitlement,

Seal:

Date:

Signature of the Commissioner of Taxes, Assam/ Prescribed Authority

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015 Annexure-X CERTIFICATE OF ENTITLEMENT

[Category "A", "B", "C" and "D" unit - Para-5(ii)]

This is	s to certify the	nat that the	e unit in the name	(place)	having TIN
Regunda	Period of	unc	tdark the Assam Value	Added Tax Act, 200	3 and holding
Eligibility Cer	rtificate num	ber	da	ted	is entitled for
exemption of	tax in accord	ance with u	ne provisions of the A	Assam Industries (18	ix Exemption)
	Entitlement				marker 4
The de	ealer is entitled	for exempt	ion of tax to the exten	t of Rs	within the
period from	9	to	in respec	t of sale of its finish	ned products(s)
amely:-	Address of the second				
				sub	ject to renewal
This	certificate is v	alid from _	to	340	
rom year to	year.				
				missioner of Taxes/S	
	whichever is a	not applicable			
	whichever is t	not applicabl	e) Total amount of	Remaining	Initial of the
(* Strike out			Total amount of exemption availed	Remaining amount of	
(* Strike out The certificate is renewed	whichever is t		Total amount of exemption availed before the renewal	Remaining	Initial of the ACT/ST with
(* Strike out The certificate is renewed and the	whichever is t		Total amount of exemption availed	Remaining amount of exemption for the	Initial of the ACT/ST with
(* Strike out The certificate is renewed and the period of	whichever is t		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with
(* Strike out The certificate is renewed and the	whichever is t		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with
The certificate is renewed and the period of validity is extended as	whichever is t		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with
The certificate is renewed and the period of validity is extended as specified	whichever is a		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with
The certificate is renewed and the period of validity is extended as specified in columns	whichever is a		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with
The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below:-	whichever is a		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with
The certificate is renewed and the period of validity is extended as specified in columns (2) and (3)	whichever is a		Total amount of exemption availed before the renewal	Remaining amount of exemption for the	Initial of the ACT/ST with

Annexure-XI

REGISTER OF CERTIFICATE OF ENTITLEMENT

[See Para-5(iv)]

No.	Name and address of the person to whom issued	Name(s) of the Unit(s)	No. and date of issue of Certificate of Entitlement	Category of the unit(s) 'A', 'B', 'C' or 'D'	Finished product(s) manufactured by the unit(s)	Raw materials used in the unit(s)	Period of validity of Certificate of Entitlement	Remarks
1	2	3	4	5	6	7	8	9 10
ini	TO TERROY	subjec		.01		valid from	entificate la	This may no
25	es, Assan II. of Tax	per of Tax	Commission Tursumer of	At the Source	Mark Mark			te of issue
83	es, Assan di of Tax	per of Tax	Commission of the contract of	di Yo onute atpO tasa	neA			nusi lo at
85	s, Assan	er of 19x	Commission of the contract of	di la canta ang Cana	DIEA .	allqqa ton	whichever is	501

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015 Annexure-XII [Para-6]

TAX RETURN BY AN ELIGIBLE UNIT CLAIMING EXEMPTION OF TAX

PART-A

1. TIN	2. Tax period

PART-B

3.	Name and style of the business	Logodon Card	West meeting to may 2 1 - 12
4	Address		12 Shall me Parchage
5	(a) Name of the goods manufactured		AND THE PROPERTY AND ADDRESS OF THE
	(b) No. and date of Eligibility Certificate granted	For me of Mauri	(8) 2% Rate Parchase 15 (8) % Rate
	(c) No. & date of Certificate of Entitlement granted	Pumbres (Found	(b) 9s Ruce Schemes
	(d) Amount of fixed capital investment	Rs.	gegicle maint / lineT 182
	(e) Monetary ceiling	Rs.q	
	(f) Time limit	From	toto
6	Micro/Small/Medium/Large (Tick)	MAN A SHIP!	
7	The ordinal number of year(s) of	Ordinal no. of year	Ordinal no. of year
	commencement of commercial production to which this return relates(for other than micro units)	lato Rs. Rs	17 Ingress Sales - Inter-S - Stock transler etc 18 Very Rine Sales
8	The utilization percentage of the installed capacity of production during the period of	Ordinal no. of year	Ordinal no. of year
	return (other than micro units)	est Rs. c.Rs	norths (Statuter-State sales only

9	I Quality of Hillsteet books produced	
10	Balance of monetary ceiling of exemption at the start of the tax period (in rupees)	All Later Var

PART-C

		Value e	xcluding Tax (A)	Tax	Claimed (B)
11	Exempt or non-creditable Purchases	Rs.	Rs.	Name and	(D)
12	5% Rate Purchases	Rs.	Rs.	Rs.	Rs.
13	14.5% Rate Purchases	Rs.	Rs.	Rs.	Rs.
14	(a) 1% Rate Purchases	Rs.	Rs.	Rs.	Rs.
-	(b) 2% Rate Purchases	Rs.	Rs.	Rs.	Rs.
15	(a) % Rate Purchases (Fourth Schedule)	Rs.	Rs.		TCS.
	(b) % Rate Purchases (Fourth Schedule)	Rs.	Rs.		
16	Total Amount of input tax			Rs.	Rs.

SALES IN THE MONTH (OUTPUT) PART-D

		Value Excluding Tax			Dunian	Tax Due	meunda
	tus do or limbo	Under c	Under exemption		Y 7 - 3	YY 1	
		%	%	The second	Under e	xemption	Others
17	Exempt Sales - Inter-State stock transfer etc.	Rs.	Rs.	Rs.			
18	Zero Rate Sales – International Exports	Rs.	Rs.	Rs.			
19		Rs.	Rs.	Rs.	Rs.	Rs.	
	(b) Inter-State sales other than above	Rs.	Rs.	Rs.			
20	Tax due on Purchase of goods	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	5% Rate Sales	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22	14.5% Rate Sales	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23	(a) 1% Rate Sales	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

	(b) 2% Rate Sales	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	(a) % Rate Sales (Fourth Schedule)	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
	(b)% Rate Sales	Rs	Rs	Rs	Rs.	Rs.	Rs.
25	(Fourth Schedule) Total amount of output tax			SERVICE STREET	Rs.	Rs.	Rs.

PART-E

TAX CALCULATIONS:

dealors without the state		Under	exemption	Others	
	Community Value	Exemption %	Exemption %	103 00 2	
26	Output tax	Rs.	Rs.	Rs.	Rs.
27	Add/ Less: adjustment to output tax, if any (specify)	Rs.	Rs.	Rs.	Rs.
28	Total Output tax [(26)±(27)]	Rs.	Rs.	Rs.	Rs.
29	Tax liability under CST Act for sales made to regd. dealers against "C" forms	Rs.	Rs.	Rs.	Rs.
30	Output tax under VAT + CST liability	Rs.	Rs.	Rs.	Rs.
31	Input tax credit on purchases	Rs.	Rs.	Rs.	Rs.
32	Add/Less: adjustment to input tax, if any (specify)	Rs.	Rs.	Rs.	Rs.
7.77	Add: ITC balance brought forward from previous period	Rs.	Rs.	Rs.	Rs.
	ITC balance carried forward to next period	Rs.	Rs.	Rs.	Rs.
33	Net Input tax credit [(31)±(32)]	Rs.	Rs.		Rs.
34	Tax payable [(30) – (33)]	Rs.	Rs.	Rs.	Rs.
35	Less: admissible tax exemption as per para 3	Rs.	Rs.	Rs.	Rs.
36	Balance tax payable	Rs.	Rs.	Rs.	Rs.
37	Total tax payable		1		Rs.
38	Interest, penalty or other dues				Rs.
39	Total dues				Rs.
40	Less: sales tax deducted at source				Rs.
41	Tax paid			1	Rs.
41	Excess paid, if any				Rs.
42	Refund claimed				Rs.

Details of amount paid

PART-F

Challan No.	Amount (Rs.)	Date of payment	D 1	
	3	- Date of payment	Bank name	Branch name
-				- Innine

PART-G

List of purchases against tax invoices from registered dealers within the State.

SI No.	Name of selling dealer	TIN of selling	Tax and	invoice numbers	Commodity(ics)	Value	Tax claimed
	19	dealer	SI. No	Number and date		excluding tax	2011 100
231	10.05		1.	100	700 0 200	mention and depth of	the later of the l
			2.				- 645
Rsc	e Test		3,	-		(C)+2651	Lear Bignit
185	Tall la		1.	1011	les mille blines	100 L (120	about vitals
			2.			ana ana ana	Timings 100
otal				TRAIT.		10 Ta 3 + 12 1	12/10/12/12

PART-GG

List of purchases in course of inter-state trade and commerce.

SI No.	Name of selling dealer	TIN of selling	Bill/ and	Invoice number date	Commodity(ies)	Purchase	CST
328	with address	dealer	Sl. No	Number and date	bornage	excluding tax	Balance carrie
			1.	100	- 11-28		
28	Rs.		3.			1000	(Obj. sldsyeg)
- 21	THE REAL PROPERTY.		i.		Long	Bridgings of	Laldivamón a
89	- 29		2.	.8			discap sat som
131			3.				
Total				STREET, SQUARE,	COLUMN TWO IS NOT THE OWNER.		

PART-H

Details of credit notes received against purchases returned from registered dealers within the

SI No.	Name of	TIN of	To	10.00			
	selling dealer	selling	and	lit Note numbers date	Purchase bill/Invoice No.	Total amount	Tax involved
		dealer	SI.	Number and	and date	excluding tax	
- 01			No	date	and date		bamista bri

	1.		
	2.		
	3.		
	455	1	
CONTRACTOR OF THE PARTY OF THE	1.		
	2.	1	10 1000
wn'T Innome User'T	3.		- Chickman
A SECONDARY SECONDARY	A - The last of th		

PART-I

List of stock transfer consignments received from other states.

Sl No.	Name of the	TIN of the	Profe	orma invoice numbers and date	Commodity(ies)	Value (Rs.)
	transferor with address	transferor	Sl. No	Number and date		install true
			2.	L TWAIR		
			1,	Onto tale de la comp		1000
	Policy Confe	t Common S	3.			

List of sales to registered dealers within the State.

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Tax invoice numbers and date		Commodity(ies)	Sale value excluding tax	Total Control
			Sl. No	Number and date		D 1 2 2	100
100			1.				
			3.		de sin de la	111111111111111111111111111111111111111	100
			1				I and a second
	120	Sales water	2.			10000	+
		Aurinitata .	3.			-	

PART-K

Details of credit notes issued against sales returned to registered dealers within the State.

SI No.	Name of purchasing	TIN of purchasing	Credit Note numbers and date		Sale bill/Invoice No.	Total amount	Tax
	dealer	dealer	SI. No	Number and date	and date	excluding tax	Total Market
			2.	EDRAS			
			1.	als to the most b	Windowski receive	Elibo miangu	Alme la para
12004	STATE OF THE STATE	Somme 2	3.	III just municipalities	Emising Periodical	estas onrao	SI No. I Name
Total	3/4 2 3/4		***				Hawai .

PART-L

List of stock transfer consignments sent to other states.

Sl No.	Name of the transferee	TIN of the transferee	Prof	orma invoice numbers and date	Commodity(ies)	Value (Rs.)
	with address		SI. No	Number and date	The state of the state of	
			2.			
- 1			3,	LIMIT		
			1.	ers willyn the State	d all the frequency of	colonio in
	soft soft		2.	yo'l and a month of you	-	France - CAT
	THE PROPERTY OF		3.	and but a	d milandy a sure	
otal		-	1000	Si Simple and	INDESC.	Stead of

List of sales in course of inter-state trade and commerce.

SI No.	Name of purchasing dealer with address	TIN of the purchasing dealer	Bill/invoice numbers and date		Commodity(ies)	Sale value	CST
			SI. No	Number and date		excluding CST	
			1.				-
			2.				
			3.				
		-	+++				-
1			1.				-
			2.				
			3.				

					ALLES SOLVERY	
otal				PART-N		
ist of	sales in expo	rts/in course	of exp	port/to unit in SEZ.		
SI No.	Name of the purchasing	Country of the	Invo	ice numbers and date	Commodity(ies)	Value (Rs.)
	dealer with address	purchasing dealer, if applicable	SI. No	Number and date		
			2.		- ALE	
	-		3.			
			1.			June A.
			3.			
Total		DESCRIPTION OF THE PARTY OF THE				
				between		
				DECLARATION		Forter Co.
				DECLARATION	Andrea that to t	he best o

N.B. When the tax period relates to production of 2(two) different ordinal years of the commencement of commercial production, the particulars of sales/purchases for each ordinal year are to be shown separately.

year are to be shown separately

nay to on lanitate on ty

duning the period of

of a odocnon during the putter their micro during

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-XIII

[Para-6]

ANNUAL RETURN TO BE FURNISHED BY ELIGIBLE UNIT

Part-A

3		02.	Year			
-	3. Name and style of the business					
L	4 Address					
5 (a) Name of the goods manufactured						
	(b) No. and date of Eligibility Certific	pate				
	(c) No. & date of Certificate of Entitlem	ent	Mary Indiana and American			
	(d) Amount of fixed capital investment	-	un n relates to the period from			
	(e) Monetary ceiling	Rs.				
	(f) Time limit	Rs.				
5	Micro/Small/Medium/Large (Tick)	Fromto				
7	The ordinal number of					
	commencement of commercial production to which this return relates(for other than micro units)	Ordinal no. of year	Ordinal no. of year			
The second			200			
1	The utilization percentage of the installed capacity of production desired	0-1: 1				
capacity of production during the period of return (other than micro units)		Ordinal no. of year	Ordinal no. of year			
1						

9	Quantity of finished goods produced during	and the second
	the period of return (other than micro units)	em mighou to makera t
	(i)	
	(ii) (iii)	
	(iv)	o December 19 and September 19 and 19
10	Balance of monetary ceiling of exemption at the start of the tax period (in rupees)	therean as per Courth Schools

Part-B

		an operated and to specialize solve.
11.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)	Less: Sales proceeds of goods which is to tax in the Sales returned (rule 9)
12.	Deductions:	mil) monomer of temporal (if in
	(a) Sales of goods in the course of inter-state trade or commerce (furnish a separate sheet showing sales made at different rates)	(xat units (3) novem of sides (1)
	(b) Sales outside the State/stock transfer	San In the Land
	(c) Sales of goods in the course of export out of India	
	(d) Sales in the course of import into India	
	(e) Sales in the State of exempted goods specified in the First Schedule	16. Determinance of runover of purch
13.	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.	
1		

Part-C

14. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Second Schedule, Third Schedule and Fifth Schedule

	@%		@%		@ 5 %		@ 14.5 %	
Sales proceeds of taxable goods (excluding VAT)	Rang	Jan 1	imis	100	9104	X41 19	173	hale
Less: goods returned (rule 9)			_				918	-
Less: other admissible deductions (if any)						mell	to true	ran de
Taxable turnover			1,					1

Tax payable	rate in altred	bar and	D (SEE	NO IT	
Total amount of output tax	de jultande) miles is	La hada	100	

Part-D

15. Determination of taxable turnover of goods taxable at the first point of sale and tax payable thereon as per Fourth Schedule

					%
in se	100	ni sta			
2101	mot line	elmilli.	03/0/0	1100	
	Cons	(draye)		Jacci	
ISV VE	4121-1-6	colle	DIE SULLE S	611216	
	10 98 2 2161	3,000 8100/2 10,081,000 11 10,081,000 11 10,000 11	to se uo ar ni sta	and and a man a comment of the comme	

Part-E led one mount to one

16. Determination of turnover of purchases and tax payable thereon

aufuV masaA sata a sata a	@	%	@	%
Value of taxable goods purchase				
Add: value of opening stock				
Total	non to a	wontur is	dex	51
Less: purchase value of goods sold to registered dealers within the state	- OHELL	Who is a	noson	
Less: value of closing stock				
Value of goods taxable at the point of last purchase in the State (excluding VAT)	Sugar,	rioxar'to	ebeeson	Sales p
Tax payable		TO TOTAL		
Total amount of Purchase tax				Wardight.

Part-F

17. Purchases of taxable goods made in the State and tax paid thereon

17. Full Chases of the								
	@_	%	@	%	@5%	@ 14.5 %		
Purchases (excluding VAT)					- 100			
Less: goods returned [Section 14(9)]			100	1		1 1 1		
Less: other admissible deductions								
Net Purchases					and the same of			
Tax paid				-				
Total amount of input tax				2000	la barlabah	Han XIII (II)		

Part-G

- 11. Calculation of total tax and interest payable and paid.

And Berlins Rose Services	Under exemption		Othe	rs
	Exemption %	Exemption %		
	Rs. 1911	Rs.	Rs.	Rs.
a) Output tax payable as per part	W. D. Com	Rs.	Rs.	Rs.
b) Output tax payable as per part D	Rs. Rs.		Rs.	Rs.
(c) Output tax [(a)+(b)]	Rs.	Rs.	Rs.	Rs.
(d) Add/ Less: adjustment to output tax, if any (specify) as per statement III	Rs.	IXS.		
(e) Total Output tax [(c)±(d)]	Rs.	Rs.	Rs.	Rs.
(f) Central sales tax payable on sales falling under section 8(4) of the CST Act, 1956	Rs	Rs.	Rs	Rs.
(g) Output tax under VAT + CST liability	Rs.	Rs.	Rs.	- FIF - 17 14
[(e)+(f)] (h) Input tax credit on purchases as per	Rseimag sch	Rs.	Rs. to must	Rs.
Part F (i) Add/Less adjustment to input tax, i	f Rs.	Rs.	Rs.	Rs.
any (specify) as per statement IV		Rs.	Rs.	Rs.
(i) Add: ITC balance blodger from previous year (k) Less: ITC balance carried forward to		Rs.	Rs.	

next year	- definit			
(I) Net Input tax credit $[(h)\pm (i)\pm (j)-(k)]$	Rs. Imagine	Rs. Share shows	Rs.	Rs.
(m) Tax payable [(g)-(l)]	Rs	Rs	Rs	Rs.
(n) Entitled tax exemption amount	Rs.	Rs.	Rs.	Rs.
(o) Balance tax payable	Rs	Rs	Rs	Rs
(p) Purchase tax payable as per Part E	Rs.	Rs.	Rs.	Rs.
(q) Total tax payable			ALL SEEDS	Rs.
(r) Interest, penalty or other dues				Rs.
(s) Total dues				Rs
(t) Less: sales tax deducted at source				Rs.
(u) Tax paid				Rs.
(v) Excess paid, if any				Rs.
(w) Refund claimed	ALCOHOL: N			Rs.

DECLARATION

	12 goringhoa 96	No rotte and a
in the capacity of declare that to the best of	of my knowledge an	son/daughter/wife of
Date		
Place		Signature Signature Signature
		Status whether Proprietor/Karta/Partner/Director/Managar/Chief

Status whether
Proprietor/Karta/Partner/Director/Manager/Chie:
Executive/Authorised signatory.
(Tick whichever is applicable)

N.B: When the period of annual return relates to production of 2(two) different ordinal years of commencement of commercial production, the particulars of sales/purchases for each ordinal year are two be shown separately.

Statement-I of Annexure-XIII

Details of purchases and stocks (wherever possible, specify the goods)

Particulars of goods	P	urchase		Receipts (Stock Transfer etc.)			Opening stock as on	closing stock as on
	from within Assam	from outside Assam	Total	From within Assam	From outside Assam	Total	M Reecu	(c)Purch
		3	4	5	6	7	8	9
1	2		-			murent	merinis d	e) Run:
A. Tax free goods (First Schedule)		mizeaso	1930 3	UEDGERG				1128
B. Goods taxable at every point of sale			-	1			Tare wan	
(i) Taxable @ 4 % (Second Schedule)				(1-5-1	Initale	a vezi	South State	trail (
(ii) Taxable @ 1% (Third Schedule)						u diffu	a gainute	Mann de
(iii) Taxable @% (Third Schedule)							montheus	
(iv) Taxable @ 12.5 % (Fifth Schedule)								
C. Goods taxable at the point of first sale (Fourth Schedule)							atock of a	
(i) Taxable @ %					1 6 5	1) poo	S. C. Double	
(ii) Taxable @ %							and places	
(ii) Taxable @ %				in Minin	0 2000	bo (sic	Ripoliza	Stockma
D. Goods taxable at the stage of last purchase			111/20				nii tu koo	iz mizol
Taxable @9%					SD60			
Total			3510	magik				

Date	Signature:
Date	Name of the person signing:
	Status of the person signing:
Place	Seal.:

Statement-II of Annexure-XIII
ACCOUNT OF MANUFACTURE, PROCESSING ETC.

(a) Opening stock of raw material	nocks (whurever possible; apect	v	alue	Quantity
(b) Purchase/Receipt of raw mater		shoo	g to emion	
(c)Purchase/Receipt of raw materials	als from outside India/ Assam.			
(e) Raw materials consumed in man	nufacture or processing	Colodan	1	
(f) Sale of raw materials as such	or processing			
(g) Closing stock of raw materials (d-e-f)	condisch-dule)	(8) 10 10 10	
(h) Manufacturing overhead		rd Schedule)	#T) 601 8	(ii) Laxable v
		(Tinnal Schedule)	22 3	oldinasT (29)
(i) Goods manufactured or processed	i	(ettih Schildule)	12.5 %	
j) Opening stock of finished goods		alsa familio in		C. Goods manbl
k) Total of finished goods (i + j)				a) although (a)
) Cost of sale of finished goods.			00	Velidaxa Tr(Ir)
n) Stock transfer of finished goods of			De 20	oldsza T ()
		second tast preciose	es silves	dazat shooti (i
) Closing stock of finished goods (k	-l-m)		100	Landble
ate	Signature:		16101	
ace	Name of the person signing Status of the person signing			1000
	Seal.:			

Statement-III of Annexure-XIII

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

Adjustments to Output Tax

Nature of Adjustment	Increase in Output Decrease in Output Tax Tax	
	(A) (B)	
Sale cancelled [Section 13(1)(a)]		
Nature of sale changed [Section 13(1)(b)]		4
Change in agreed consideration [Section 13(1)(c)]		
Goods sold returned [Section 13(1)(d)]		
Other adjustments, if any (specify)		
E. C.		
		H
Total		Ц
Total net increase/(decrease) in Output Tax (A-B)		
Date	Signature:	
	Name of the person signing:	
Place	Status of the person signing :	

Statement-IV of Annexure-XIII

Adjustments to Tax Credits

(+) Input tax credit carried forward from previous tax period	Rs.	Saure of Adjustment
(+) Increase in input tax credit due to debit note	Rs	
(+) Input tax credit on capital goods	Rs.	nor own ballson one
(+) Input tax credit for transitional stock	Rs.	Janua - Luciga at again.
(+) other adjustment, if any (specify)	**	social barrers a blockboot
Total tax credit	Rs	. The transmission of the control of
(-) Decrease in input tax credit due to credit note	Rs	
 (-) Tax credit reversed/ disallowed for use of goods for purposes other than for which credit is allowed 	Rs.	Into I
(-) other adjustment, if any (specify)	Rs.	- State
Total net Increase / (decrease) in Tax Credits		Rs.

	oignature:
Date	Name of the person signing
	Status of person signing:
Place	Seal.:

Statement-V of Annexure-XIII

Tax exemption claimed/received during the previous financial years:

		the		under ix Act n 8(4)	yable	sales	e made	nenso	0,00	Tax	ns am
		e under Act		taxable sales Tax	Тах Ра	central	rchase	20013	(0)-(1)	of	ins part
	1 Year	vATA	ax	7 7	Central Sales Tax Payable	Output tax+Central tax (4)+(6)	Creditable Purchase made inside Assam	tax	Tax liability	Amount of exemption claimed	biad
SI. No.	Financial Year	Sales taxabl Assam VAT	Output tax	Turnover the Centra falling un of it	Central	Output tax tax (4)+(6)	Credit	Input tax	Tax li	Amount	Tax paid
	7577		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(1)	(2)	(3)	(7)	(6)					bms, 710	Peym	O SWILL
					300	ads the	and group	Lorid	les beuf	in to in	rodin s
					al	wailida in deu	igninst H	old to	Perior	nuka a	no ven
						, vinis	stimumt, ii	m ba s	ofte bro	nor to I	Ampro a 80 m

	Signature:
apply for refund moder the a	Name of the person signing:
Place	Status of the person signing:
Full Name:	Seal.:

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015 Annexure-XIV [Para-9] APPLICATION FOR REFUND BY ELIGIBLE UNIT

1-Registration Number		2 8 1					
2-Name and address of the person claiming refund.	Se Par						
3-Name and style of the business							
4. Certificate of Entitlement Number.				A TOTAL			
5-Period of return(s) for which refund is claimed.							
6-Amount already paid together with challan no. and date of payment; and							
7- The amount of refund claimed and grounds there	eof.						
08-Whether adjustment sought for against liability of any other return period, please specify in deta	ils.						
99-Net Amount of refund after adjustment, if any,							
in item 08 above.							10
in item 08 above. VERIFICA	TION		-			Date	1
in item 08 above. VERIFICA (Proprietor/director/secre	etary or	other a	author for re	ised p	erson)	here Ass	eby
VERIFICA (Proprietor/director/secretellars given herein are corrected to the particulars given herein are corrected to the particulars given herein are corrected to the particular given herein given h	etary or and hereb	y apply	author for re	ised p	erson)	here e Ass	eby
in item 08 above. VERIFICA (Proprietor/director/secre	etary or and hereb	y apply Si	for re	fund ui	erson)	here e Ass	eby am
VERIFICA (Proprietor/director/secretellars given herein are corrected to the particulars given herein are corrected to the particulars given herein are corrected to the particular given herein given h	etary or and hereb	y apply Si Fi	for re	fund ui	erson)	here Ass	eby
in item 08 above. VERIFICA (Proprietor/director/secretelectare that the particulars given herein are correct industries (Tax Exemption) Scheme, 2015.	etary or and hereb	y apply Si Fi	for re ignatu ull Na	fund ui	person)	here Ass	eby
in item 08 above. VERIFICA (Proprietor/director/secretelectare that the particulars given herein are correct industries (Tax Exemption) Scheme, 2015.	etary or and hereb	y apply Si Fi	for re ignatu ull Na	fund ui	nder th	here Ass	am
VERIFICA (Proprietor/director/secretectare that the particulars given herein are correct industries (Tax Exemption) Scheme, 2015.	etary or and hereb	y apply Si Fi Si	for re ignatu ull Na tatus:	fund ui	merson)	here Ass	eby am
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WERIFICA (Proprietor/director/secret declare that the particulars given herein are correct Industries (Tax Exemption) Scheme, 2015. This notification shall be deemed to have contained to the contained of the	etary or and hereby ax Office Date of recoff the applicate of the applicat	y apply Si Fi Si eipt ication y orce on	for reignatuull Natatus:	fund ur re me: D ARE,	M March	, 2014	Y .
VERIFICA (Proprietor/director/secret Industries (Tax Exemption) Scheme, 2015. This notification shall be deemed to have contents.	etary or and hereby and hereby ax Office Date of recoif the applia	y apply Si Fi Si eipt ication y orce on S. K	ignatuull Na tatus:	re me:	M March	of As	Y sam,