



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 74 দিশপুৰ, সোমবাৰ, 30 মাৰ্চ, 2015, 9 চ'ত, 1937 (শক)

No. 74 Dispur, Monday, 30th March, 2015, 9th Chaitra, 1937 (S.E.)

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-I

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 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-"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 Scheme, 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:-
1. 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.
 7. 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
"A"	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 in-collaboration with State/Central Government, the scale of tax exemption shall be the following:-

Category	Micro	Small	Medium and Large
"A"	Fifteen years subject to maximum of 250% of fixed capital investment.	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 para.
- (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%	Nil
(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 eligible 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:-

- (i) 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 eligible 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

[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 :
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

D	D	M	M	Y	Y	Y	Y

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

Sl. No.	Classification of expenditure in Rupees	Total expenditure made in Rupees		Remarks, if any
		During the quarter under reporting	Progressive	
i	Consultancy			
ii	Land			
iii	Site Development			
iv	Plants & Machinery			
v	Accessories			
vi	Civil works			
vii	Miscellaneous i.e., others not included in any of the above.			
Total				

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

If yes, whether parties/ statement of expenditure in the form of statement have been filed with the tax authority.

If yes, the total amount of interest expenditure reported to the industrial tax authority and the rate of commitment of commercial production.

If not, reasons for interest.

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)

2.
 - 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 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.

4.
 - 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 Project Report has been prepared and if so,
 - a. Name of the Consultant.
 - b. Amount paid as Consultancy fees.

6. Details of the Land and Buildings of the unit:
 - A. Details of land,
 - I. Please specify, whether the land is own/leased hold/allotted by the Government Agencies.
 - II. 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 land
 - III. If held under lease:
 - 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 agreement.
 - IV. 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:
 - 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 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.

7. Fixed Capital Investment.

- a. Land
 - b. Site development
 - c. Building:
 - (i) Office building
 - (ii) Factory building
 - d. Plant and Machinery
 - e. Accessories
 - f. Installation and electrification
 - g. Other fixed assets
 - h. Preliminary & preoperative expenses
 - Total
8. Means of finance :
- a. Equity Capital :
 - b. Margin Money :
 - c. Share Capital from the Government :
 - d. Any other sources :
 - e. Borrowing :
 - Total :
9. Financial Assistants received:
- a. Name (s) of the financial institutions (s):
 - b. Amount Sanctioned:
 - I. Term Loan
 - i. Date of Sanction:
 - ii. Amount Sanctioned:
 - iii. Amount disbursed till date:
 - iv. Name of the Institution(s):
 - II Working capital
 - i. Date of Sanction:
 - ii. Amount sanctioned:
 - iii. Amount disbursed till date:
 - iv. Name of the Institution (s):
10. Power etc.
- a. Actual Power requirement:
 - b. Date of sanction of power and quantum:
 - c. Date of approval of Test report:
 - d. Connected load and Date of connection:
 - e. Meter allotted and its number:
 - f. First bill and money receipt No. and date:
 - g. Average power requirement (in Kwh):
11. Date of commencement of production.
12. Details of the production of the unit:

Sl. No.	Name(s) of the product(s)	Annual Installed capacity		Actual Production during the last year or from the date of going into commercial production to the date of submission of the application.		Remarks
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
3.						

13. Raw Materials:-

a. Details of Raw materials utilized by the unit:-

Sl. No.	Name(s) of the raw materials	Annual requirement		Utilisation during the last year or from the date of going into commercial production to the date of submission of the application.		Remarks
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
3.						

b. Source(s) of Raw materials utilised 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, private/Government organization/Public Sector Undertakings
1	2	3	4

14. Sales of finished product(s).

Sl. No.	Name(s) of the product(s)	Product(s) sold during the last year or from the date of going into commercial production to the date of submission of the application				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
1.						
2.						
3.						

15. Employment position in the Unit.

Sl. No.	Category	No. of employees, who are		Total	Remarks
		People of Assam	People not belonging to Assam		
1	2	3	4	5	6
1.	Managerial				
2.	Supervisory				
3.	Skilled				
4.	Semi skilled				
5.	Others				
Total:					

16. Eligibility Certificate applied for the incentives.

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

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:

Sl. No.	Value in	Quantity	Value in	Quantity
1	2	3	4	5

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

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:
 - 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.
 - i. Resolution of the General Body for registration of the unit under SSI, if any:
 - ii. Registration certificate:
 - iii. Memorandum of Articles of Association:
2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
3. 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:
 - 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.
 - iii. First bill of ASEB.
 - iv. NOC for installation of generating set from the concerned authority.
6. List of plant and machinery including all bills/vouchers/money receipt.
7. Certificate from a Chartered Accountant for fixed capital investment.
8.
 - i. 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 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).
11. Challan against the first sale of finished product(s).
12. Source of own finance/equity with supporting documents.
13. Agreement with National Research and Development Corporation for providing technical know-how 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. Copy of registration certificate under the Assam Value Added Tax Act, 2003.
17. Upto date sales tax clearance certificate from the Prescribed Authority.
18. Latest income tax clearance certificate in the name of the unit.
19. Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s) of the scheme(s)
20. Any other documents sought for by the authority concerned.

Certificate from the Registered Chartered Accountant

I/We hereby certify that M/S..... (name of the unit) has made the following capital investment in their unit prior to going into commercial production on at for manufacturing of by the unit.

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. c. Architect's fees.	
4.	Cost on plant and machinery.	
5.	Accessories.	
6.	Electrical installation.	
7.	Loading, un-loading, transportation, octroi duties, erection expenses etc.	
8.	Pre-operative and preliminary expenses to be capitalized.	
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:

Registration No.

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).

2.
 - 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.
 - b. Large and medium.

No. and date of Industrial Licence/Letter of Intent/Industrial Entrepreneurs Memorandum.

4.
 - 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 substantial expansion?
- a. If yes, the date of approval.
- b. Name of the consultant who had prepared the project report.
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,
- I. Please specify, whether the land is owned/leased hold/allotted by the Government agencies.
- II. 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 No. and Patta No., Revenue Village and Mauza.
- e. Date of purchase of the land with value and the date of taking possession of the land.
- III. If held under lease:
- a. Name and address of the owner of the land.
- b. Total area of the land.
- c. Dag No. and Patta No., 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 agreement.
- IV. If the land allotted by the Government/Government Agencies :
- a. 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 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 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	4	5

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

	(ii) Factory Building				
d.	Plant and machinery				
e.	Accessories				
f.	Installation and electrification				
g.	Other fixed assets				
	Total:				
10.	Source of additional investment:				
a.	Promoter's contribution:				
b.	Other sources:				
c.	Financial assistance from the Financial Institutions/Banks:				
	Total :				

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

Sl. No.	Name of the Financial Institution/Bank/Government Organization	Nature of assistance like Term Loan/CC Limit/Margin Money/Equity	Prior to substantial expansion	After substantial expansion	Remarks
1	2	3	4	5	6

12. Power :

Sl. No.	Item(s)	Prior to substantial expansion (kwh)	Additional (kwh)	Total after substantial expansion (kwh)
1	2	3	4	5
1	Sanction of power			
2	Date of sanction with letter No.			
3	Date of connection of power			
4	Connected load			

13. Date of commencement of commercial production:

a.	Prior to substantial expansion:			
b.	After substantial expansion:			

14. a. Details of production:

(i).	Prior to substantial expansion:			
------	---------------------------------	--	--	--

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

Sl. No.	Name(s) of the product(s)	Annual installed capacity Quantity	Actual production during the year before undergoing substantial expansion		Percentage of utilisation of installed capacity
			Quantity	Value in rupees	
1	2	3	4	5	6
1					
2					
3					
4					

(ii) After substantial expansion:

Sl. No.	Name(s) of the product(s)	Annual installed capacity Quantity	Actual production during the last ordinal year of commencement of production or from the date of going into commercial production after substantial expansion to the date of submission of the application		Percentage of utilisation of installed capacity
			Quantity	Value in rupees	
1	2	3	4	5	6
1.					
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 production)

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

(ii) After substantial expansion :

Sl. No.	Name(s) of the raw materials	Actual annual requirement		Utilisation during the last ordinal year of commencement of production or from the date of going into commercial production after substantial expansion to the date of submission of the application		Remarks
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
I						
II						
III						

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

Sl. 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.			
2.			
3.			

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)	Product(s) sold during the last ordinal year				Remarks
		Within the State of Assam		Outside the State of Assam		
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
3.						

b. After substantial expansion.

Sl. 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				Remarks
		Within the State of Assam		Outside the State of Assam		
		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		After substantial expansion		Total
		No. of employees who are		No. of employees who are		
		People of Assam	People not belonging to Assam	People of Assam	People not belonging to Assam	
1	2	3	4	5	6	7
1.	Managerial					
2.	Supervisory					
3.	Skilled					
4.	Semi-skilled					
5.	Others					
	Total :					

18. Eligibility certificate applied for the incentives:

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

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 :

Seal:

Signature of the applicant(s)

Status in relation to the unit

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

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:
 - 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.
 - i. Resolution of the General Body for registration of the unit, if any;
 - ii. Registration certificate;
 - iii. Memorandum of Articles of Association;
2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any;
3. 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;
 - 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:
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 substantial expansion
7. Certificate from a Chartered Accountant for additional fixed capital investment.
8.
 - 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).
11. Challan against the first sale of finished product(s).
12. Source of own finance/equity with supporting documents.
13. Agreement with National Research and Development Corporation for providing technical know-how etc.
14. No objection certificate from the local bodies/authority and trade licences, if any.
15. 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.

No.	Description
1	Cost of land including the purchase value
2	Cost of development of land including boundary wall, approach road & any (please specify)
3	Cost of the building a. Factory building b. Office building c. Architect's fee
4	Cost on plant and machinery
5	Accessories
6	Electrical installation
7	Lifting, un-loading, transportation, other duties, traction charges etc.
8	Pre-operative and preliminary expenses to be capitalised.
9	Miscellaneous fixed assets

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

Place: _____ Date: _____
 Signature of the Chartered Accountant
 Registered No. _____

Certificate from the Registered Chartered Accountant

I/We hereby certify that M/S..... (name of the unit) has made the following additional fixed capital investment in their unit at..... (Location of the unit) prior to commencement of commercial production after substantial expansion on

<u>Sl. No.</u>	<u>Item of additional fixed assets</u>	<u>Investment made prior to substantial expansion (Value in rupees)</u>	<u>Additional investment made for substantial expansion (Value in rupees)</u>	<u>Total fixed capital investment after substantial expansion (Value in rupees)</u>
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.	Cost of the building.			
	a. Factory building.			
	b. Office building.			
	c. Architect's fees.			
4.	Cost on plant and machinery.			
5.	Accessories.			
6.	Electrical installation.			
7.	Loading, un-loading, transportation, octroi duties, erection expenses etc.			
8.	Pre-operative and preliminary expenses to be capitalized.			
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 :

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)

2.
 - 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 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
 - No. and date of Industrial License/Letter of Intent/Industrial Entrepreneurs Memorandum.

4.
 - 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 diversification?
- If yes, the date of approval.
 - If no, reasons for the same.
6. Whether the Project Report has been prepared and if so.
- Name of the Consultant
 - Amount paid as Consultancy fees
7. 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.
 - If own land :
 - Specify the mode of owning such as by way of inheritance, gift or purchase etc.
 - 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 land
 - If held under lease:
 - Name and address of the owner of the land.
 - Total area of the land.
 - Dag Number & Patta Number, 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:
 - Name of the agency.
 - Date of agreement.
 - Annual rent/premium payable.
 - Total area allotted and its location.
 - Details of building
 - Whether the factory building has been constructed, if so:
 - Date of starting and completion of the civil works.
 - Total area under construction.
 - If factory shed has been allotted by the Government agencies:
 - Name of the agency.
 - Total covered area and open area allotted.
 - Annual rent fixed for the premises including the shed and the open space.
 - Date of agreement.
 - Total floor area.

- III. If the premises have been rented from private parties :
- Name and address of the owner of the premises.
 - Total floor area with the location of the premises.
 - Date of the agreement in respect of rent.
 - Annual rent for the premises.

8. Additional Fixed Capital Investment.

- Land
 - Site development
 - Building
 - Office building
 - Factory building
 - Plant and Machinery
 - Accessories
 - Installation and electrification
 - Other fixed assets
 - Preliminary & preoperative expenses
- Total:

9. Sources of additional investment:

- Promoter's contribution :
 - Other sources :
 - Financial assistance from the Financial Institutions/Banks :
- Total :

10. Details of financial assistance received by the unit from the Bank/Financial Institution/Government Organisation :

Sl. No.	Name of the Financial Institution/Bank/ Government Organisation	Nature of assistance like Term Loan/CC limit/Margin Money/Equity	Prior to diversification	After diversification	Remark
1	2	3	4	5	6

11. Power :

Sl. No.	Items	Prior to diversification (kwh)	After diversification (kwh)	Remark
1	2	3	4	5
a.	Sanction of power			
b.	Date of sanction with letter No.			
c.	Date of connection of power			
d.	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 the product(s)	Annual Installed capacity Quantity	Actual production during the year before undertaking diversification		Percentage of utilization of installed capacity
			Quantity	Value in rupees	
1	2	3	4	5	6
1.					
2.					
3.					

(ii) After diversification :

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

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:-

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

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

(ii) After diversification :

Sl. No.	Name(s) of the raw materials	Actual annual requirement		Utilisation 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		Remarks
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
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, private/Government organization/Public Sector Undertakings
1	2	3	4
1.			
2.			
3.			

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 product(s)	Product(s) sold during the last ordinal year				Remarks
		Within the State of Assam		Outside of Assam		
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
3.						

b. After diversification :

Sl. 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				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
1.						
2.						
3.						

16. Employment position in the Unit.

Sl. No.	Category	No. of employees, who are		Total	Remarks
		People of Assam	People not belonging to Assam		
1	2	3	4	5	6
1.	Managerial				
2.	Supervisory				
3.	Skilled				
4.	Semi skilled				
5.	Others				
Total:					

17. Eligibility Certificate applied for the incentives.

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

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"

1. Constitution of the unit:
 - d. In case of partnership unit, registered deed of partnership with general power of attorney.
 - e. 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:
 - f. In case of co-operative society:
 - i. Resolution of the General Body for registration of the unit under SSI, if any:
 - ii. Registration certificate:
 - iii. Memorandum of Articles of Association:
2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
3. 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:
 - 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 diversification
 7. Certificate from a Chartered Accountant for additional fixed capital investment.
 8.
 - i. 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.
 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).
 11. Challan against the first sale of finished product(s).
 12. Source of own finance/equity with supporting documents.
 13. Agreement with National Research and Development Corporation for providing technical know-how 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 diversification.
 17. 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.
 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

I/We hereby certify that M/S..... (name of the unit) has made the following additional fixed capital investment in their unit prior to going into commercial production after diversification on at for manufacturing of by the unit.

Sl. 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.			
2.	Cost of development of land including boundary wall, approached road, if any (please specify).			
3.	a. Cost of the building.			
	b. Office building.			
	c. Architect's fees.			
4.	Cost on plant and machinery.			
5.	Accessories.			
6.	Electrical installation.			
7.	Loading, un-loading, transportation, octroi duties, erection expenses etc.			
8.	Pre-operative and preliminary expenses to be capitalized.			
9.	Miscellaneous fixed assets.			

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.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

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)

2.
 - 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 Co-operative 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
 - Provisional Registration No.
 - Permanent Registration No.
 - b. Large & Medium :
No. and date of Industrial License/Letter of Intent/Industrial Entrepreneurs Memorandum.

4.
 - 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.

- c. 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
- I. 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 land
 - f. If held under lease:
 - 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 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
- 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 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.

8. 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:

9. Sources of additional investment:

- a. Promoter's contribution :
 b. Other sources :
 c. Financial assistance from the Financial Institutions/Banks :
 Total :

10. Details of financial assistance received by the unit from the Bank/Financial Institution/Government Organisation :

Sl. No.	Name of the Financial Institution/Bank/Government Organisation	Nature of assistance like Term Loan/CC limit/Margin Money/Equity	Prior to modernisation	After modernisation	Remark
1	2	3	4	5	6

11. Power :

Sl. No.	Items	Prior to modernisation (kwh)	After modernisation (kwh)	Remark
1	2	3	4	5
a.	Sanction of power			
b.	Date of sanction with letter No.			
c.	Date of connection of power			
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 product(s)	Annual Installed capacity	Actual production during the year before undertaking modernisation		Percentage of utilization of installed capacity
		Quantity	Quantity	Value in rupees	
1	2	3	4	5	6
1.					
2.					
3.					

(ii) After modernisation:

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

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 the raw materials	Actual annual requirement		Utilisation during the year		Remarks
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
3.						

(ii) After modernisation:

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

i. 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, private/Government organization/Public Sector Undertakings
1	2	3	4
1.			
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)

Sl. No.	Name(s) of the product(s)	Product(s) sold during the last ordinal year				Remarks
		Within the State of Assam		Outside of Assam		
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						

2.						
3.						

b. After modernisation:

Sl. 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				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
1.						
2.						
3.						

16. Employment position in the Unit.

Sl. No.	Category	No. of employees, who are		Total	Remarks
		People of Assam	People not belonging to Assam		
1	2	3	4	5	6
1.	Managerial				
2.	Supervisory				
3.	Skilled				
4.	Semi skilled				
5.	Others				
Total :					

17. Eligibility Certificate applied for the incentives.

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

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:
 - c. 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:
2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
3. 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:
 - 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.
 7. Certificate from a Chartered Accountant for additional fixed capital investment.
 8.
 - i. 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.
 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).
 11. Challan against the first sale of finished product(s).
 12. Source of own finance/equity with supporting documents.
 13. Agreement with National Research and Development Corporation for providing technical know-how 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.
 17. 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.
 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

I/We hereby certify that M/S..... (name of the unit) has made the following additional fixed capital investment in their unit prior to going into commercial production after modernisation on at for manufacturing of by the unit.

Sl. No.	Item of fixed assets	Investment made prior to modernisation (Value in rupees)	Additional investment made for modernisation (Value in rupees)	Total fixed capital investment after modernisation (Value in rupees)
1.	Cost of land including the purchase value, registration etc.			
2.	Cost of development of land including boundary wall, approached road, if any (please specify).			
3.	a. Cost of the building.			
	b. Office building.			
	c. Architect's fees.			
4.	Cost on plant and machinery.			
5.	Accessories.			
6.	Electrical installation.			
7.	Loading, un-loading, transportation, octroi duties, erection expenses etc.			
8.	Pre-operative and preliminary expenses to be capitalized.			
9.	Miscellaneous fixed assets.			

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 :

Place:

Signature of the Chartered Accountant

Registration No.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-V

ELIGIBILITY CERTIFICATE

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

No.

Date:

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.

1.
 - a. Name of the Unit.
 - b. Office address with telephone No.
 - c. Factory address with telephone No.
2.
 - a. Constitution of the Unit.
 - b. 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. Date of commencement of commercial production.
4. Fixed Capital Investment.
 - a. Land (for micro industry).
 - b. Building connected directly with manufacturing process.
 - c. Plant and machinery.

Total :

5. Name of the finished products.

Item(s)Annual installed capacity

- 1.
- 2.

- 6. Name of the raw materials Annual requirement
- 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.
- 3.

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.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-VI
ELIGIBILITY CERTIFICATE

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

No.

Date:

Certified that M/s. bearing SSI/EM/LI/IL 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.

1.
 - a. Name of the Unit:
 - b. Office address with telephone No.
 - c. Factory address with telephone No.
2.
 - a. Constitution of the Unit.
 - b. 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	<u>Additional investment made</u>	<u>Total investment after substantial expansion</u>
1. Land (for micro industry).		
2. Building connected directly with manufacturing process.		
3. Plant and machinery.		
Total :		

5. A. Name and capacity of the finished products.

<u>Item(s)</u>	<u>Annual installed capacity prior to substantial expansion</u>	<u>Annual installed capacity after substantial expansion</u>
----------------	---	--

- 1.
- 2.

- B. Name and quantity of finished products before and after expansion.

<u>Item(s)</u>	<u>Production prior to substantial expansion (Quantity)</u>	<u>Production after substantial expansion (Quantity)</u>
----------------	---	--

- 1.
- 2.
- 3.

6. A. Name of the raw materials (annual requirement)

<u>Item(s)</u>	<u>Annual requirement prior to substantial expansion (Quantity)</u>	<u>Annual requirement after substantial expansion (Quantity)</u>
----------------	---	--

- 1.
- 2.
- 3.

- B. Actual requirement of raw materials.

<u>Item(s)</u>	<u>Actual annual requirement prior to substantial expansion (Quantity)</u>	<u>Actual annual requirement after substantial expansion (Quantity)</u>
----------------	--	---

- 1.
- 2.
- 3.

7. a. No. of employees prior to expansion.
- b. No. of employees after expansion.
- c. Percentage of people of Assam.

8. Date of approval of the proposal for granting Eligibility Certificate.

9. Eligibility Certificate issued for the incentives
- | <u>Incentive</u> | <u>Period of validity</u> |
|------------------|---------------------------|
|------------------|---------------------------|

- 1.
- 2.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-VII

ELIGIBILITY CERTIFICATE

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

No.

Date:

Certified that M/s. bearing SSI/IEM/LI/IL registration No. is granted Eligibility Certificate for claiming incentive under Industrial & Investment Policy of Assam, 2014 and for claiming tax exemption under the Assam Industries (Tax Exemption) Scheme, 2015.

Particulars of the Unit.

1.
 - a. Name of the Unit:
 - b. Office address with telephone No.
 - c. Factory address with telephone No.
2.
 - a. Constitution of the Unit.
 - b. 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 diversification.
 - b. Date of commercial production after diversification.
4. Fixed Capital Investment.

Prior to diversification	<u>Additional investment made</u>	<u>Total investment after diversification</u>
1. Land (for micro industry).		
2. Building connected directly with manufacturing process.		
3. Plant and machinery.		

Total :

5. A. Name and capacity of the finished products.

<u>Item(s)</u>	<u>Annual installed capacity prior to diversification</u>	<u>Annual installed capacity after diversification</u>
1.		
2.		

B. Name and quantity of finished products before and after diversification.

<u>Item(s)</u>	<u>Production prior to diversification (Quantity)</u>	<u>Production after diversification (Quantity)</u>
1.		
2.		

6. A. Name of the raw materials (annual requirement)

<u>Item(s)</u>	<u>Annual requirement prior to diversification (Quantity)</u>	<u>Annual requirement after diversification (Quantity)</u>
1.		
2.		

B. Actual requirement of raw materials.

<u>Item(s)</u>	<u>Actual annual requirement prior to diversification (Quantity)</u>	<u>Actual annual requirement after diversification (Quantity)</u>
1.		
2.		
3.		

7. a. No. of employees prior to diversification.

b. No. of employees after diversification.

c. Percentage of people of Assam.

8. Date of approval of the proposal for granting Eligibility Certificate.

9. Eligibility Certificate issued for the incentives

	<u>Incentive</u>	<u>Period of validity</u>
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.

Annual installed capacity after diversification (Quantity)	Annual installed capacity prior to diversification (Quantity)	Name of the raw materials (Annual requirement)	1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-VIII

ELIGIBILITY CERTIFICATE

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

No. _____ Date: _____
 Certified that M/s. _____ bearing SSI/IEM/LI/IL registration No. _____ is granted Eligibility Certificate for claiming incentive under Industrial & Investment Policy of Assam, 2014 and for claiming tax exemption under the Assam Industries (Tax Exemption) Scheme, 2015.

Particulars of the Unit.

1. a. Name of the Unit:
 b. Office address with telephone No.
 c. Factory address with telephone No.
2. a. Constitution of the Unit.
 b. 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 modernisation.
 b. Date of commercial production after modernisation.
4. Fixed Capital Investment.

Prior to modernisation	<u>Additional investment made</u>	<u>Total investment after modernisation</u>
1. Land (for micro industry).		
2. Building connected directly with manufacturing process.		
3. Plant and machinery.		

Total :

5. A. Name and capacity of the finished products.

<u>Item(s)</u>	<u>Annual installed capacity prior to modernisation</u>	<u>Annual installed capacity after modernisation</u>
----------------	---	--

1.		
2.		

B. Name and quantity of finished products before and after diversification.

<u>Item(s)</u>	<u>Production prior to modernisation</u> (Quantity)	<u>Production after modernisation</u> (Quantity)
----------------	--	---

1.		
2.		

6. A. Name of the raw materials (annual requirement)

<u>Item(s)</u>	<u>Annual requirement prior to modernisation</u> (Quantity)	<u>Annual requirement after modernisation</u> (Quantity)
----------------	--	---

1.		
2.		

B. Actual requirement of raw materials.

<u>Item(s)</u>	<u>Actual annual requirement prior to modernisation</u> (Quantity)	<u>Actual annual requirement after modernisation</u> (Quantity)
----------------	---	--

1.		
2.		
3.		

7. a. No. of employees prior to modernisation.
 b. No. of employees after modernisation.
 c. Percentage of people of Assam.

8. Date of approval of the proposal for granting Eligibility Certificate.

9. Eligibility Certificate issued for the incentives

	<u>Incentive</u>	<u>Period of validity</u>
--	------------------	---------------------------

1.		
2.		

Office seal

Signature of the competent authority.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Date:
Place:

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

PART I

The Commissioner of Taxes, Assam, prescribed Authority

1. The purpose of this scheme is to provide tax exemption to the units established in the State of Assam in pursuance of the Assam Industrial Development Corporation Act, 1961 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 1981 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2002 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2003 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2004 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2005 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2006 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2007 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2008 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2009 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2010 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2011 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2012 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2013 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2014 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2015.

2. The units eligible for the exemption shall be those units which are established in the State of Assam and which are engaged in the manufacture or production of goods or services and which are established in pursuance of the Assam Industrial Development Corporation Act, 1961 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 1981 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2002 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2003 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2004 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2005 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2006 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2007 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2008 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2009 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2010 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2011 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2012 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2013 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2014 and to the units established in pursuance of the Assam Industrial Development Corporation (Amendment) Act, 2015.

- a. Name, location, and date of commencement of production of the unit.
- b. Date of completion of all effective steps for setting up of the unit (to be stated in case of new unit only).
- c. Description of the finished products manufactured in the Unit.
- d. Description of goods produced for use as raw materials in the manufacture of the finished products produced there.
- e. The financial statements (Balance Sheet, Profit and Loss Account, etc.) for the year ending on the date of commencement of production in case of a new unit.
- f. Date of commencement of production after the completion of the substantial expansion in case of a unit undergoing substantial expansion.
- g. In case of commencement of production after the completion of diversification in case of a unit undergoing diversification.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-IX

APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT

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

PART-I

To

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.

2. I/We own an Unit, the particulars of which are furnished below:-

- a. Name, location, branch(es):
- b. Date of completion of all effective steps for setting up of the unit (to be stated in case of new unit only):
- c. 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:
- e. The Unit is in Micro/SSI/Medium/Large Sector (mention the one applicable):
- f.
 - 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:
 - iii. 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 address	Present address	Age	Father's name	PAN
1	2	3	4	5	6	7

4. 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.

Seal:
Date :
Place :

Signature of the applicant.....
Name of the applicant in full.....
(In block letters)
His/Her status in relation to the Unit mentioned above.....

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

ii. Date of commencement of production after the completion of modification in case of a unit undergoing modification
 As envisaged in the Assam Inheritance (Tax Exemption) Scheme, 2011

PART-II

Acknowledgement:

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

(Tick the one applicable and score off the rest)

Seal:

Date:

Place:

Signature of the Commissioner of Taxes, Assam/
 Prescribed Authority

Sl. No.	Name	Permanent address	Person's address	Age	Father's name	PAN
1						
2						

1. An attached photocopy of the Eligibility Certificate granted to my son/daughter is attached herewith. The authority who has granted the Eligibility Certificate is stated above.

2. 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.

Signature of the applicant
 Name of the applicant in full
 (in block letters)
 His/Her stamp in relation to the Unit mentioned above

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

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

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

Certificate of Entitlement No. _____

This is to certify that that the unit in the name and style of M/s _____ situated at _____ (place) having TIN _____ under the Assam Value Added Tax Act, 2003 and holding Eligibility Certificate number _____ dated _____ is entitled for exemption of tax in accordance with the provisions of the Assam Industries (Tax Exemption) Scheme, 2015.

The dealer is entitled for exemption of tax to the extent of Rs. _____ within the period from _____ to _____ in respect of sale of its finished products(s) namely:- _____.

This certificate is valid from _____ to _____ subject to renewal from year to year.

Date of issue

Signature of the Commissioner of Taxes, Assam/
 Assistant Commissioner of Taxes/Supdt. of Taxes

Place

(* Strike out whichever is not applicable)

The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below :- Serial No. of renewal	From (date)	To (date)	Total amount of exemption availed before the renewal period	Remaining amount of exemption for the renewal period	Initial of the ACT/ST with date

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		
4.	Address		
5.	(a) Name of the goods manufactured		
	(b) No. and date of Eligibility Certificate granted		
	(c) No. & date of Certificate of Entitlement granted		
	(d) Amount of fixed capital investment	Rs.	
	(e) Monetary ceiling	Rs.	
	(f) Time limit	From _____ to _____	
6.	Micro/Small/Medium/Large (Tick)		
7.	The ordinal number of year(s) of commencement of commercial production to which this return relates (for other than micro units)	Ordinal no. of year	Ordinal no. of year
8.	The utilization percentage of the installed capacity of production during the period of return (other than micro units)	Ordinal no. of year	Ordinal no. of year

9	Quantity of finished goods produced during the period of return (other than micro units) (i) (ii) (iii)		
10	Balance of monetary ceiling of exemption at the start of the tax period (in rupees)		

PART-C

PURCHASES IN THE MONTH (INPUT)		Value excluding Tax		Tax Claimed	
		(A)		(B)	
11	Exempt or non-creditable Purchases	Rs.	Rs.		
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.		
	(b) _____ % Rate Purchases (Fourth Schedule)	Rs.	Rs.		
16	Total Amount of input tax			Rs.	Rs.

PART-D**SALES IN THE MONTH (OUTPUT)**

		Value Excluding Tax			Tax Due		
		Under exemption		Others	Under exemption		Others
		%	%				
17	Exempt Sales - Inter-State stock transfer etc.	Rs.	Rs.	Rs.			
18	Zero Rate Sales - International Exports	Rs.	Rs.	Rs.			
19	(a) Inter-State sales to regd. dealers against "C" forms	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 (Fourth Schedule)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25	Total amount of output tax				Rs.	Rs.	Rs.

PART-E**TAX CALCULATIONS :**

		Under exemption		Others	
		Exemption %	Exemption %		
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.
	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				Rs.
38	Interest, penalty or other dues				Rs.
39	Total dues				Rs.
40	Less: sales tax deducted at source				Rs.
41	Tax paid				Rs.
42	Excess paid, if any				Rs.
43	Refund claimed				Rs.

			1.			
			2.			
			3.			
			...			
			1.			
			2.			
			3.			
			...			
Total						

PART-I

List of stock transfer consignments received from other states.

Sl No.	Name of the transferor with address	TIN of the transferor	Proforma invoice numbers and date		Commodity(ies)	Value (Rs.)
			Sl. No	Number and date		
			1.			
			2.			
			3.			
			...			
			1.			
			2.			
			3.			
			...			
Total						

PART-J

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	Tax
			Sl. No	Number and date			
			1.				
			2.				
			3.				
			...				
			1.				
			2.				
			3.				
			...				
Total							

PART-K

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

Sl No.	Name of purchasing dealer	TIN of purchasing dealer	Credit Note numbers and date		Sale bill/Invoice No. and date	Total amount excluding tax	Tax
			Sl. No	Number and date			
			1.				
			2.				
			3.				
			...				
			1.				
			2.				
			3.				
			...				
Total							

PART-L

List of stock transfer consignments sent to other states.

Sl No.	Name of the transferee with address	TIN of the transferee	Proforma invoice numbers and date		Commodity(ies)	Value (Rs.)
			Sl. No	Number and date		
			1.			
			2.			
			3.			
			...			
			1.			
			2.			
			3.			
			...			
Total						

PART-M

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

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

Total					
-------	--	--	--	--	--

PART-N

List of sales in exports/in course of export/ to unit in SEZ.

Sl No.	Name of the purchasing dealer with address	Country of the purchasing dealer, if applicable	Invoice numbers and date		Commodity(ies)	Value (Rs.)
			Sl. No	Number and date		
			1.			
			2.			
			3.			
			...			
			1.			
			2.			
			3.			
			...			
Total						

DECLARATION

I,do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from to

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

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.

Ordinal no. of year	Ordinal no. of year	The utilization percentage of the installed capacity of production during the period of return (other than zero value)

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-XIII

[Para-6]

ANNUAL RETURN TO BE FURNISHED BY ELIGIBLE UNIT

Part-A

01. TIN		02. Year	
3. Name and style of the business			
4. Address			
5.	(a) Name of the goods manufactured		
	(b) No. and date of Eligibility Certificate granted		
	(c) No. & date of Certificate of Entitlement granted		
	(d) Amount of fixed capital investment	Rs.	
	(e) Monetary ceiling	Rs.	
	(f) Time limit	From	to
6.	Micro/Small/Medium/Large (Tick)		
7.	The ordinal number of year(s) of commencement of commercial production to which this return relates (for other than micro units)	Ordinal no. of year	Ordinal no. of year
8.	The utilization percentage of the installed capacity of production during the period of return (other than micro units)	Ordinal no. of year	Ordinal no. of year

9	Quantity of finished goods produced during the period of return (other than micro units) (i) (ii) (iii) (iv)		
10	Balance of monetary ceiling of exemption at the start of the tax period (in rupees)		

Part-B

11.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)		
12.	Deductions :		
	(a) Sales of goods in the course of inter-state trade or commerce (furnish a separate sheet showing sales made at different rates)		
	(b) Sales outside the State/stock transfer		
	(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		
13.	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.		

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)				
Less: goods returned (rule 9)				
Less: other admissible deductions (if any)				
Taxable turnover				

Tax payable									
Total amount of output tax									

Part-D

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

	@ %	@ %	@ %
Sales proceeds of taxable goods			
Less: Sales proceeds of goods which have been subjected to tax in the State			
Less: goods returned (rule 9)			
Less: other admissible deductions (if any)			
Taxable turnover (excluding tax)			
Output Tax payable			
Total tax payable			

Part-E

16. Determination of turnover of purchases and tax payable thereon

	@ %	@ %
Value of taxable goods purchase		
Add : value of opening stock		
Total		
Less : purchase value of goods sold to registered dealers within the state		
Less : value of closing stock		
Value of goods taxable at the point of last purchase in the State (excluding VAT)		
Tax payable		
Total amount of Purchase tax		

Part-F

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

	@ _____ %	@ _____ %	@ 5 %	@ 14.5 %
Purchases (excluding VAT)				
Less: goods returned [Section 14(9)]				
Less: other admissible deductions				
Net Purchases				
Tax paid				
Total amount of input tax				

Part-G

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

	Under exemption		Others	
	Exemption %	Exemption %		
(a) Output tax payable as per part C	Rs.	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.	Rs.	Rs.	Rs.
(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 [(e)+(f)]	Rs.	Rs.	Rs.	Rs.
(h) Input tax credit on purchases as per Part F	Rs.	Rs.	Rs.	Rs.
(i) Add/Less adjustment to input tax, if any (specify) as per statement IV	Rs.	Rs.	Rs.	Rs.
(j) Add: ITC balance brought forward from previous year	Rs.	Rs.	Rs.	Rs.
(k) Less: ITC balance carried forward to	Rs.	Rs.	Rs.	

next year				
(l) Net Input tax credit [(h)± (i)+(j)-(k)]	Rs.	Rs.	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				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				Rs.

DECLARATION

I, son/daughter/wife of
in the capacity of of M/s. do solemnly
declare that to the best of my knowledge and belief, the information given in this return and the
annexure accompanying it is correct and complete in every material particular.

Date

Place

Signature

Status whether
Proprietor/Karta/Partner/Director/Manager/Chief
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	Purchase			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		
1	2	3	4	5	6	7	8	9
A. Tax free goods (First Schedule)								
B. Goods taxable at every point of sale								
(i) Taxable @ 4 % (Second Schedule)								
(ii) Taxable @ 1% (Third Schedule)								
(iii) Taxable @ _____ % (Third Schedule)								
(iv) Taxable @ 12.5 % (Fifth Schedule)								
C. Goods taxable at the point of first sale (Fourth Schedule)								
(i) Taxable @ %								
(ii) Taxable @ %								
(ii) Taxable @ %								
D. Goods taxable at the stage of last purchase								
Taxable @ %								
Total								

Date

Place

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

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

	<u>Value</u>	<u>Quantity</u>
(a) Opening stock of raw materials		
(b) Purchase/Receipt of raw materials from within Assam.		
(c) Purchase/Receipt of raw materials from outside India/ Assam.		
(d) Total of raw materials		
(e) Raw materials consumed in manufacture or processing		
(f) Sale of raw materials as such		
(g) Closing stock of raw materials (d-e-f)		
(h) Manufacturing overhead		
(i) Goods manufactured or processed		
(j) Opening stock of finished goods		
(k) Total of finished goods (i + j)		
(l) Cost of sale of finished goods.		
(m) Stock transfer of finished goods outside the State.		
(n) Closing stock of finished goods (k-l-m)		

Date

Signature:

Place

Name of the person signing :

Status of the person signing :

Seal. :

Statement-IV of Annexure-XIII

Adjustments to Tax Credits

(+) Input tax credit carried forward from previous tax period	Rs.	
(+) Increase in input tax credit due to debit note	Rs.	
(+) Input tax credit on capital goods	Rs.	
(+) Input tax credit for transitional stock	Rs.	
(+) other adjustment, if any (specify)	Rs.	
Total tax credit	Rs.	
(-) 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.	
(-) other adjustment, if any (specify)	Rs.	
Total net Increase / (decrease) in Tax Credits		Rs.

Date

Place

Signature :

Name of the person signing:

Status of person signing:

Seal. :

Statement-V of Annexure-XIII

Tax exemption claimed/received during the previous financial years :

Sl. No.	Financial Year	Sales taxable under the Assam VAT Act	Output tax	Turnover taxable under the Central Sales Tax Act falling under section 8(4) of it	Central Sales Tax Payable	Output tax+Central sales tax (4)+(6)	Creditable Purchase made inside Assam	Input tax	Tax liability (7)-(9)	Amount of Tax exemption claimed	Tax paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Date

Signature :

Name of the person signing :

Place

Status of the person signing :

Seal. :

D	M	Y

Date of receipt of the application

Received by

This notification shall be deemed to have come into force on and from 1st March, 2014

S. K. KHARU

Principal Secretary to the Government of Assam,
Finance (Taxation) Department, Dispur.

THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2015

Annexure-XIV

[Para-9]

APPLICATION FOR REFUND BY ELIGIBLE UNIT

01-Registration Number	<input type="text"/>
02-Name and address of the person claiming refund.	<input type="text"/>
03-Name and style of the business	<input type="text"/>
04. Certificate of Entitlement Number.	<input type="text"/>
05-Period of return(s) for which refund is claimed.	<input type="text"/>
06-Amount already paid together with challan no. and date of payment; and	<input type="text"/>
07- The amount of refund claimed and grounds thereof.	<input type="text"/>
08-Whether adjustment sought for against liability of any other return period, please specify in details.	<input type="text"/>
09-Net Amount of refund after adjustment, if any, in item 08 above.	<input type="text"/>

VERIFICATION

I _____ (Proprietor/director/secretary or other authorised person) hereby declare that the particulars given herein are correct and hereby apply for refund under the Assam Industries (Tax Exemption) Scheme, 2015.

Signature
Full Name:
Status:

Tax Office

Date of receipt of the application

D	M	Y
<input type="text"/>	<input type="text"/>	<input type="text"/>

Received by _____

This notification shall be deemed to have come into force on and from 1st March, 2014.

S. K. KHARE,

Principal Secretary to the Government of Assam,
Finance (Taxation) Department, Dispur.