

অসম  বাজপত্র  
THE ASSAM GAZETTE

অসাধাৰণ  
EXTRAORDINARY  
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত  
PUBLISHED BY THE AUTHORITY

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No. 353 Dispur, Tuesday, 3rd November, 2009, 12th Kartika, 1931 (S.E.)

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

**NOTIFICATION**

The 3rd November, 2009

**No. FTX.66/2009/2 :** 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) 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, 2009, hereinafter referred to as the Scheme, for granting exemption partially 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, 2009**.
- (2) The Scheme shall be deemed to have come into force with effect from 1<sup>st</sup> October, 2008. The benefits given under the Scheme shall be available till the Assam Value Added Tax Act, 2003 remains in force.
- (3) The Scheme shall apply to the units, which manufacture goods in Assam which are considered eligible for partial tax exemption with reference to the Industrial and Investment Policy of Assam, 2008 hereinafter to be mentioned as Industrial Policy, 2008.

**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 1<sup>st</sup> October, 2008 but upto 30<sup>th</sup> September, 2013 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".

In case, a new unit is promoted in the premises of an existing unit it should be distinctly identifiable and be located in the open spaces available in the premises. The earlier unit in the premise should not be closed nor any plant and machinery be dislodged from the earlier unit.

**Category “B”:-** An existing unit, which manufactures goods in Assam, which undertakes substantial expansion and such substantial expansion is completed and commercial production after such substantial expansion commences on or after 1<sup>st</sup> October, 2008 but upto 30<sup>th</sup> September, 2013 and is in compliance with the eligibility criteria under this Scheme shall be treated as an eligible unit under category “B”.

“Substantial Expansion” means increase in value of fixed capital investment in plant and machinery of an existing unit by at least 25% as well as increase of 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 expansion, the unit should be operating at least at a minimum of 80% capacity during the period of 3 previous years and prior intimation to the concerned implementing agency.

**Category “C”:-** An existing unit, which manufactures goods in Assam and has been declared sick by BIFR or as Assam Government Relief Undertaking and has recommenced commercial production on or after 1<sup>st</sup> October, 2008 but upto 30<sup>th</sup> September, 2013 and is in compliance with the eligibility criteria under this Scheme shall be treated as an eligible unit under category “C”:

Provided that there should be increase by not less than 25% in the value of fixed capital assets in plant and machinery for revival of a unit under category “C”.

Provided further that any unit of the categories “A”, “B” and “C” shall have to fulfill eligibility criteria given below:-

- (a) A unit shall have employment of 80% from amongst people of Assam in the managerial cadre and 90% from amongst people of Assam in the non-managerial cadre and that over a period of five years from the commencement of commercial production, such unit would take all effective steps to ensure 100% employment from amongst people of Assam in non-managerial cadre and at least 90% in managerial cadre.
- (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) The units engaged in manufacture of following categories of goods shall not be eligible for any benefit under this Scheme:-
  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. Benefits under this Policy will not be admissible to goods in respect of which only peripheral activities like preservation during storage, cleaning operation, packing, re-packing, labeling or re-labeling, sorting, alteration of retail sale price takes place.

### 3. Limits of Tax exemption for the eligible units:-

- (1) Where, an eligible unit registered under the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) and has received Certificate of Entitlement under this Scheme manufactures any goods in Assam, other than those declared above as not eligible, ninety nine percent of the tax payable by such unit according to its return in respect of sales of such goods manufactured in such unit shall be entitled for partial exemption until the amount of such tax payable exceeds the quantum of monetary ceiling or the period of entitlement, whichever is earlier.
- (2) Subject to the provisions of sub-para (1), all new units (Category 'A'), existing units undergoing substantial expansion (Category 'B') and sick/relief undertaking units (Category 'C') shall be entitled to the benefit of partial exemption of tax on sales of finished products as per following scale:

| Category | Micro  | Small  | Medium and large   |
|----------|--|--|--|
| "A"      | Seven years subject to maximum of 200% of fixed capital investment.                      | Seven years subject to maximum of 150% of fixed capital investment.                      | Seven years subject to maximum of 100% of fixed capital investment.                      |
| "B"      | Seven years subject to maximum of 150% of additional fixed capital investment.           | Seven years subject to maximum of 100% of additional fixed capital investment.           | Seven years subject to maximum of 90% of additional fixed capital investment.            |
| "C"      | Three years subject to maximum of 100% of additional investment made for rehabilitation. | Three years subject to maximum of 100% of additional investment made for rehabilitation. | Three years subject to maximum of 100% of additional investment made for rehabilitation. |

- (3) Tax payable during the return period by an eligible unit shall be calculated according to the following formula:-
- (a) Tax payable = Output Tax plus actual or notional tax liability under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) minus Input Tax:
- Provided that in a case where the unit is engaged in manufacture of goods taxable at the first point of sale in the Fourth Schedule of the Act, the amount of tax payable during the return period shall be the tax liability on intra-state sale and sales in course of inter-state trade or commerce:
- (b) The amount of tax available for partial exemption to an eligible unit possessing valid certificate of entitlement shall be ninety nine percent of the amount of tax payable in accordance with tax return and the balance one percent of the tax payable shall be deposited into the Government Account. It is, however, made clear that the eligible unit shall be eligible to charge the tax amount in the tax invoice/bill/cash memorandum issued.
- (c) Notwithstanding anything contained in this Scheme, an eligible unit engaged in manufacture of goods taxable at the first point of sale in the Fourth Scheme of the Act, shall not be entitled for availment of any input tax credit (ITC) while computing the amount of "Tax Payable" by it for any return period under the Act.

**Explanation:-**

- (a) Micro/Small/Medium/Large Scale Unit: As defined in Micro, Small and Medium Enterprises Development Act, 2006 as amended from time to time.
- (b) Fixed capital means and includes investment in plant and machinery or additional investment in plant and machinery (for expansion unit) and building connected directly with manufacturing process.

In case of micro industries the cost of land purchased upto 40% of total investment in plant and machinery can be included as part of fixed capital investment.

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

- (1) An eligible unit falling under Category "A", "B" and "C" shall make an application in the format annexed at Annexure-I, Annexure-II and Annexure-III respectively in this Scheme for issuance of Eligibility Certificate to the specified authority viz., District Level Committee, State Level Committee or the Assam Industrial Development Corporation (AIDC) Committee. Such application shall be supported by all the required documents.
- (2) 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, 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 Head of the Office concerned.
- (3) The person making an application shall specify the capacity, in which the application is made, verified and signed.
- (4) (a) In case of micro units, the application for eligibility shall be considered by the District Level Committee.
- (b) In case of small scale units, the application for eligibility shall be considered by the State Level Committee.
- (c) In case of medium and large scale units, the application for eligibility shall be considered by the Assam Industrial Development Corporation (AIDC) Committee.
- (d) In considering the cases, the District Level Committees, State Level Committee and the AIDC Committee, as the case may be shall satisfy themselves, 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.
- (e) While considering a case, these Committees shall make inquiries for the verification of all information and particulars in each case.
- (f) In case a unit fulfils 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 unit for the purpose of this Scheme.
- (g) The Eligibility Certificate shall be granted in the format annexed at Annexure-IV, V and VI in this Scheme to the eligible unit of category "A", "B" and "C" respectively by the competent authority.
- (5) (a) Such Eligibility Certificate shall be granted by the General Manager, District Industries and Commerce Centre of the district concerned, on approval of the District Level Committee, if it is the case of an eligible micro unit.
- (b) Such Eligibility Certificate shall be granted by the Director of Industries, Government of Assam, on approval of the State Level Committee, if it is the case of an eligible small scale unit.
- (c) Such Eligibility Certificate shall be granted by the Managing Director, Assam Industrial Development Corporation Ltd., on approval of AIDC Committee, if it is a case of an eligible medium/large scale unit.
- (6) (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 7(seven) years from

the date of commencement of commercial production of an eligible unit of the category 'A' or 7(seven) years from the date of commencement of commercial production after the substantial expansion by an eligible unit of the category 'B' and 3(three) years from the date of commencement of commercial production after rehabilitation by an eligible unit of the category 'C'. This period of 7(seven) years or 3(three) years, as the case may be, shall stand reduced upto the date when the unit reaches the maximum permissible limit of exemption as per para 3 or upto the date of closure of the eligible unit of the categories 'A', 'B' and 'C', if the date of closure, if any, occurs prior to the expiry of the above mentioned period of 7(seven) years or 3(three) years, as the case may be.

- (b) If an unit to which an Eligibility Certificate has been granted under this Scheme closes down or reaches the maximum limit of exemption, it shall be the duty of the unit to report within 14 days from the date of such closure in writing 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" and "C" shall be submitted in the format at Annexure-VII 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 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(2) of the Scheme.
- (ii) On receipt of the application for the grant of Certificate of Entitlement from the eligible unit holding an Eligibility Certificate granted under this Scheme by a competent authority, in the case of micro enterprise, 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 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 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 in respect of the eligible units falling under category 'B' and from the date of commencement of commercial production after rehabilitation in respect of the eligible units

falling under category 'C' and it shall be valid for a financial year. Such Certificate of Entitlement shall be granted in the format annexed at Annexure VIII to the eligible unit of category "A", "B" and "C" within 30 days from the date of the receipt of the application from such units;

- (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.
- (iv) A register of the Certificate of Entitlement so issued shall be maintained in the concerned Office in the format annexed at Annexure-IX of this Scheme.

#### **6. Tax Return:**

In accordance with the provisions of the Act 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-X and XI of this Scheme:

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

#### **7. Renewal of Certificate of Entitlement:**

The Certificate of Entitlement shall remain valid for a year only, i.e., upto the end of 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-X and XI by the eligible unit and pass necessary orders as and when the unit reaches the maximum limit 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 on the invoice:**

The holder of the Certificate of Entitlement in the case of an eligible unit shall be competent to sell his finished products in the State of Assam or in the course of inter-State trade or commerce, for which the unit shall be eligible to partial exemption of taxes. In the tax invoice or the retail invoice, as the case may be, issued to the purchaser, the holder of the Certificate of Entitlement, in addition to his tax payer identification number (TIN) shall also clearly mention the number and date of his Certificate of Entitlement.

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

- (1) Notwithstanding anything contained in this Scheme, where an eligible unit of has made an application for Eligibility Certificate in accordance with this Scheme and such application has remained pending for disposal, the amount of tax due without claiming exemption shall be paid 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-XII 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 the 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 before sanctioning such refund. The Deputy Commissioner 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 provision of refund under the Assam Value Added Tax Act, 2003 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 are granted to an unit, which fulfils all eligibility conditions in terms of this Scheme to enable the unit to enjoy the benefit of 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 the issue 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 the issue 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 same 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, 2009**  
**Annexure-I**  
**APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE**  
**[Category “A” units- Para-4(1)]**

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/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 /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/of 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 Licence/Letter of Intent/Industrial Entrepreneurs Memorandum...
  
4. Whether the Project Report has been prepared and if so.
  - a. Name of the Consultant
  - b. Amount paid as Consultancy fees
  
5. 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.
6. 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 expanses
- Total
7. Means of finance
- a. Equity Capital
  - b. Margin Money
  - c. Share Capital from the Government
  - d. Any other sources
  - e. Borrowing
- Total
8. Financial Assistants received:
- a. Name (s) of the financial instruction (s)
  - b. Amount Sanctioned
  - I. Term Loan
    - i. Date of Sanctioned
    - 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)
9. 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)
10. Date of commencement of production.
11. Details of the production of the unit:

| Sl. No. | Name(s) of the product(s) | Annual Installed capacity |                 | Actual Production during the last year/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.      |                           |                           |                 |  |                 |         |

12. 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   |
|         |                             |  |   |

## 13. Sales of finished product(s).

| Sl. No. | Name(s) of the product(s) | Product(s) sold during the last year/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.      |                           |   |                 |                       |                 |         |

## 14. 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   |              |                           |                               |       |         |

## 15. Eligibility Certificate applied for the incentives.

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

## 16. 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 alongwith 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 alongwith the general power of attorney and trace map.
  - c. In case of own land:
    - i. Purchase deed:
    - ii. Upto-date non-incumbent 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 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/Order of the unit.
  - ii. Money receipt from the consultant for being 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. 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 going into commercial production on ..... at ..... for manufacturing of ..... by the unit.

| <u>Sl. No.</u> | <u>Item of fixed assets</u>  | <u>Value in rupees</u> |
|----------------|--|------------------------|
| 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.<br>b. Office building.<br>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 inclusive of the invoices etc. and certify that the aforesaid information are verified and certified to be true. I/We also certify that all the aforesaid items have been duly paid for and no credit is arisen there against in the books of the unit.

Date :

Signature of the Chartered Accountant

Place:

Registration No.



**THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009**

**Annexure-II**

**APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE**

**[Category "B" units- Para 4(1)]**

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/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. Whether the prior approval has been given by the implementing agency for expansion?
  - a. If yes, the date of approval.
  - b. Name of the consultant who had prepared the project report.
  
5. 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.

6. Date of production:

- a. Prior to completion of substantial expansion.
- b. After completion of substantial expansion.

## 7. A. Details of capital investment in the unit.

| 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  |
| 1       | Land  |  |                            |  |
| 2       | Site development                                |  |                            |  |
| 3       | Building<br>Office Building<br>Factory Building |  |                            |  |
| 4       | Plant and machinery                             |  |                            |  |
| 5       | Accessories                                     |  |                            |  |
| 6       | Installation and electrification                |  |                            |  |
| 7       | Other fixed assets                              |  |                            |  |
|         | Total   |  |                            |  |

## 8. Source of additional investment:

- a. Promoter's contribution.
- b. Other sources:
- c. Finance assistance from the financial institution/Banks:

Total :

## 9. Details of financial assistance received by the Unit from the Bank/Financial Institutions/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       |
|         |   |  |                                |                             |         |

## 10. 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                   |                                      |                  |   |

## 11. Cost of connection of power:

- a. Prior to substantial expansion:

b. After substantial expansion:

12. a. Details of production:

(i). Prior to substantial expansion:

(Please furnish information for last 3 years)

| Sl. No. | Name(s) of the product(s) | Annual installed capacity | Actual production during the year before undergoing substantial expansion |          |                 | Percentage of utilisation of installed capacity |
|---------|---------------------------|---------------------------|---|----------|-----------------|---|
|         |                           | Quantity                  | Value in rupees   | Quantity | Value in rupees |   |
| 1       | 2                         | 3                         | 4   | 5        | 6               | 7   |
| 1       |                           |                           |   |          |                 |   |
| 2       |                           |                           |   |          |                 |   |
| 3       |                           |                           |   |          |                 |   |
| 4       |                           |                           |   |          |                 |   |
| 5       |                           |                           |   |          |                 |   |

(ii) After substantial expansion

| 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 application |          |       | Percentage of utilisation of installed capacity |
|---------|---------------------------|---------------------------|--|----------|-------|---|
|         |                           | Quantity                  | Value  | Quantity | Value |   |
| 1       | 2                         | 3                         | 4  | 5        | 6     | 7   |
|         |                           |                           |  |          |       |   |

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

13. Raw materials

a. Details of raw materials utilized by the unit:

1. Prior to substantial expansion.

(Please furnish information for last 3 years)

| 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       |
|         |                              |                           |                 |                             |                 |         |

2. After substantial expansion

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

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

| Sl. No. | Name of the 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       |                         |  |  |

## 14. Sale(s) of finished products(s)

## a. Prior to substantial expansion

(Please furnish information for last 3 years)

| Sl. No. | Name(s) of the product(s) | Product(s) sold during the last accounting 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       |
|         |                           |   |                 |                            |                 |         |

## b. After substantial expansion.

| Sl. No. | Name(s) of the product(s) | Product(s) sold during the last accounting year/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 | Quantity                   | Value |         |
| 1       | 2                         | 3  | 4     | 5                          | 6     | 7       |
|         |                           |  |       |                            |       |         |

## 15. Employment Position in the unit.

| Sl. No. | Category | Prior to substantial expansion<br>No. of employees who are |                               | After expansion substantial<br>No. of employees who are |                               | Total |
|---------|----------|--|-------------------------------|---|-------------------------------|-------|
|         |          | 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

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.      |                                      |                         |
| 4.      |                                      |                         |
| 5.      |                                      |                         |

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.

Place :

Date :

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

Seal:

**Certified/attested photocopies of the documents to be submitted alongwith 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 alongwith the general power of attorney and trace map.
  - c. In case of own land:
    - i. Purchase deed:
    - ii. Upto-date non-incumbent 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 prior and after expansion/modernisation/diversification. .

5. Power [Prior and after expansion].
  - 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 prior and after expansion.
7. Certificate from a Chartered Accountant for fixed investment.
8.
  - i. List of employees prior and after 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/Scheme of the unit.
  - ii. Money receipt from the consultant for being 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 of expansion.
17. Copy of registration under Assam Value Added Tax Act.
18. Latest income tax clearance certificate in the name of the unit.
19. Eligibility certificate issued, if any to the unit before its expansion.
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 at..... (location of the unit) for expansion of unit from ..... to .....the unit is engaged in production of ..... and gone into commercial production after substantial expansion on .....

| <u>Sl. No.</u> | <u>Item of fixed assets</u>  | <u>Investment prior to substantial expansion (Gross value in rupees)</u> | <u>Additional investment made for substantial expansion (Value in rupees)</u> | <u>Total capital investment (Value in rupees)</u> |
|----------------|--|--|---|---|
| 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.             | Cost of the building.<br>a. Factory building.<br>b. Office building.<br>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 inclusive of all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and certified to be true. I/We also certify that all the aforesaid items have been duly paid for and no credit is arisen there against in the books of the unit.

Date :

Signature of the Chartered Accountant

Place:

Registration No.

**THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009**

**Annexure-III**

**APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE**

**[Category “C” units- Para-4(1)]**

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/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.
  - c. Reference of Eligibility Certificate granted earlier, if any to the unit.
  
4. Whether the unit has been declared as a Relief Undertaking under the Assam State Industrial Relief Undertaking (Special Provision) Act, 1984? If yes-
  - a. No. and date of the Government Notification stating the period of validity.
  - b. Whether the revival project report has been prepared? If yes-
  - c. Name of the consultant.
  - d. Amount paid as consultancy fees.
  
5. 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 land 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.

| 6. | <u>Capital investment made-</u>                      | <u>Prior to sick/relief<br/>undertaking</u> | <u>After Nursing<br/>Programme</u> |
|----|--|---|------------------------------------|
|    | a. Land.   |   |                                    |
|    | b. Site development.                                 |   |                                    |
|    | c. Building.   |   |                                    |
|    | i. Office building.                                  |   |                                    |
|    | ii. Factory building.                                |   |                                    |
|    | d. Plant and machinery.                              |   |                                    |
|    | e. Accessories.                                      |   |                                    |
|    | f. Installation and electrification.                 |   |                                    |
|    | g. Preliminary and preoperative expanses.            |   |                                    |
|    | h. Other fixed assets.                               |   |                                    |
|    | Total :  |   |                                    |
| 7  | Means of finance.                                    |   |                                    |
|    | a. Equity capital.                                   |   |                                    |
|    | b. Margin money.                                     |   |                                    |
|    | c. Share capital from the Government.                |   |                                    |
|    | d. Any other sources.                                |   |                                    |
|    | e. Borrowing.  |   |                                    |
|    | Total:   |   |                                    |
| 8  | Financial assistance received:                       |   |                                    |
|    | a. Name(s) of the financial institution(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).                      |   |                                    |
| 9  | Power etc:   |   |                                    |
|    | a. Actual power requirement.                         |   |                                    |
|    | b. Date of sanction of power and quantum sanctioned. |   |                                    |
|    | 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).
10. a. Date of commencement of production prior declaration as Sick Unit/Relief Undertaking.  
 b. Period for which the unit was remained closed, if any.  
 c. Date of commencement of production after declaration of the unit as Sick Unit/Relief Undertaking.
11. Item(s) of production after the declaration of the unit as Sick Unit/Relief Undertaking..

| Sl. No. | Name(s) of the product(s) | Annual installed capacity | Actual production during the last year/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       |                           |                           |  |          |                 |         |
| 4       |                           |                           |  |          |                 |         |
| 5       |                           |                           |  |          |                 |         |

12. Raw materials

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

| Sl. No. | Name(s) of the raw materials | Actual annual requirement |                 | Utilisation during the last accounting 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       |
|         |                              |                           |                 |   |                 |         |

- 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  |
|         |                             |  |  |

|   |
|---|
| 1 |
| 2 |
| 3 |

## 13. Sale(s) of finished products(s)

| Sl. No. | Name(s) of the product(s) | Product(s) sold during the last accounting year/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       |

## 14. Employment Position in the unit.

| Sl. No. | Category | No. of employees who are |                               |       | Remarks |
|---------|----------|--------------------------|-------------------------------|-------|---------|
|         |          | People of Assam          | People not belonging to Assam | Total |         |
| 1       | 2        | 3                        | 4                             | 5     | 6       |

1. Managerial
2. Supervisory
3. Skilled
4. Semi-skilled
5. Others
- Total

## 15. Eligibility certificate applied for the incentives:

| Sl. No. | Name of the incentive(s) applied for | Period of applicability |
|---------|--------------------------------------|-------------------------|
| 1       | 2                                    | 3                       |
| 1.      |                                      |                         |
| 2.      |                                      |                         |
| 3.      |                                      |                         |
| 4.      |                                      |                         |
| 5.      |                                      |                         |

## 16. Declaration :

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

Place :

Date :

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

Seal:

**Certified/attested photocopies to be submitted alongwith the Application in Annexure-III  
of category “C”**

1. Constitution of the unit.
  - i. In case of partnership unit, registered deed of partnership with general power of attorney.
  - ii. 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:
  - iii. 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 alongwith the general power of attorney and trace map.
  - c. In case of own land:
    - i. Purchase deed:
    - ii. Upto-date non-incumbent 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 with value, copies of all bills/vouchers/money receipt. The unit should submit the list and plant and machinery with value indicating prior declaration of the unit as Sick Unit/Relief Undertaking and after declaration as Sick Unit/Relief Undertaking. .
7. Certificate from a Chartered Accountant for fixed 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/Scheme of the unit.
  - ii. Money receipt from the consultant for being preparation of the project report.
10. First bill(s) money receipt(s) on the purchase of raw material(s) after declaration as Sick Unit/Relief Undertaking. .
11. Challan against the first sale of finished product(s).
12. Sources 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 licences, if any.
15. NOC from the Pollution Control Board of Assam.
16. Copy of the Government Notification.
17. Registration Certificate under the Assam Value Added Tax Act, 2003.
18. 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 declared as Relief Undertaking/Sick and after the unit declared as Sick Unit/Relief Undertaking vide Notification No. .... dated .. The unit has gone into commercial production after declaration as Sick Unit/Relief Undertaking on .....at..... for manufacturing of ..... by the unit.

| <u>Sl. No.</u> | <u>Item of fixed assets</u>  | <u>Investment made prior declaration as Sick Unit/Relief Undertaking (Gross value in rupees)</u> | <u>Additional investment made after declaration as Sick Unit/Relief Undertaking</u> | <u>Total investment made after declaring the unit as Sick Unit/Relief Undertaking</u> |
|----------------|--|--|---|---|
| 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.             | Cost of the building.<br>a. Factory building<br>b. Office building.<br>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 of the invoices etc. and certify that the aforesaid information are verified and certified to be true. I/We also certify that all the aforesaid items have been duly paid for and no credit is arisen there against in the books of the unit.

Date :

Signature of the Chartered Accountant

Place:

Registration No.

**THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009**

**Annexure-IV**

**ELIGIBILITY CERTIFICATE**

**[Category "A" units- Para 4(4)(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, 2008 and for claiming exemption of tax under the Assam Industries (Tax Exemption) Scheme, 2009.

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.

6. Name of the raw materials

Annual requirement

1.

2.

3.

4.

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, 2009**

**Annexure-V**

**ELIGIBILITY CERTIFICATE**

**[Category "B" units- Para-4(4)(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, 2008 and for claiming exemption of tax under the Assam Industries (Tax Exemption) Scheme, 2009.

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 expansion | <u>Additional investment</u><br>- | <u>Total investment</u><br><u>after substantial</u><br><u>expansion</u> |
|-----------------|-----------------------------------|---|

1. Land (for micro industry).
2. Building connected directly with manufacturing process.
3. Plant and machinery.

Total :

5. A. Name of the finished products.

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

- 1.
- 2.
- 3.

B. Name and quantity of finished products after expansion.

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

- 1.
- 2.
- 3.

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

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

- 1.
- 2.
- 3.

B. Actual requirement of raw materials.

| <u>Item(s)</u> | <u>Actual annual requirement<br/>prior to substantial expansion<br/>(Quantity)</u> | <u>Actual annual requirement<br/>after substantial expansion<br/>(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.               |                           |
| 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, 2009**

**Annexure-VI**

**ELIGIBILITY CERTIFICATE**

**[Category "C" units- Para-4(4)(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, 2008 and for claiming tax exemption under the Assam Industries (Tax Exemption) Scheme, 2009.

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 declaration of the unit as Sick Unit/Relief Undertaking.
  - b. Date of commencement of commercial production after declaration of the unit as Sick Unit/Relief Undertaking.
  - c. Reference of the Eligibility Certificate granted earlier, if any, prior to the effect of its declaration as Sick Unit/Relief Undertaking.
  - d. Date and No. of the Notification as Sick Unit/Relief Undertaking and the period of validity.
  
4. Fixed capital investment.

|  |   |                         |
|--|---|-------------------------|
| Prior declaration as Sick<br>Unit/ <u>Relief Undertaking</u> | <u>Additional investment</u><br><u>made after declaration of</u><br><u>the unit as Relief Undertaking./Sick</u> | <u>Total investment</u> |
|--|---|-------------------------|

1. Plant and machinery.

5. A. Name of the finished products.

| <u>Item(s)</u> | <u>Annual installed capacity</u> | <u>Annual Installed capacity</u> |
|----------------|----------------------------------|----------------------------------|
|----------------|----------------------------------|----------------------------------|

- 1.
- 2.
- 3.

6. Name of the raw materials

| <u>Item(s)</u> | <u>Annual requirement</u> |
|----------------|---------------------------|
|----------------|---------------------------|

- 1.
- 2.
- 3.

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

8. Date of approval of meeting..

9. Eligibility Certificate issued for the incentives

| <u>Incentive</u> | <u>Period of validity</u> |
|------------------|---------------------------|
| 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, 2009**

**Annexure-VII**

**APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT**

**[Category “A”, “B” and “C” unit – Para-5(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, 2009.

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 an existing unit undergoing substantial expansion:
  - iii. Date of commencement of production after the date of effect of the declaration of the unit as Sick Unit/Relief Undertaking in the case of Sick Unit/Relief Undertaking out of (i), (ii) and (iii) stated above, tick the one applicable mentioning the date and score off the rest.
- g. As envisaged in the Assam Industries (Tax Exemption) Scheme, 2009



- i. Category “A” unit-  
 ii. Category “B” unit :  
 iii. Category “C” 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: Signature of the applicant.....  
 Date : Name of the applicant in full.....  
 Place : (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(2) of this Scheme]

## PART-II

Acknowledgement:

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

Seal:  
 Date:  
 Place: Signature of the Commissioner of Taxes, Assam/  
 Prescribed Authority

**THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009**

**Annexure-VIII**

**CERTIFICATE OF ENTITLEMENT**

**[Category “A”, “B” and “C” 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, 2009.

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, 2009**  
**Annexure-X**  
**[Para-6]**

**TAX RETURN BY AN ELIGIBLE UNIT CLAIMING EXEMPTION OF TAX**

|        |               |
|--------|---------------|
| 1. TIN | 2. Tax period |
|        |               |

|    |  |                     |
|----|--|---------------------|
| 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 _____ |

| <b><u>PURCHASES IN THE MONTH (INPUT)</u></b> |   | <b><u>Value excluding Tax</u></b><br>(A) | <b><u>Tax Claimed</u></b><br>(B) |
|--|---|--|----------------------------------|
| 6  | Exempt or non-creditable Purchases          | Rs.                                      |                                  |
| 7  | 4% Rate Purchases                           | Rs.                                      | Rs.                              |
| 8  | 12.5% Rate Purchases                        | Rs.                                      | Rs.                              |
| 9  | (a) 1% Rate Purchases                       | Rs.                                      | Rs.                              |
|  | (b) 2% Rate Purchases                       | Rs.                                      | Rs.                              |
| 10   | (a) _____% Rate Purchases (Fourth Schedule) | Rs.                                      |                                  |
|  | (b) _____% Rate Purchases (Fourth Schedule) | Rs.                                      |                                  |
| 11   | Total Amount of input tax                   |  | Rs.                              |

| <b><u>SALES IN THE MONTH (OUTPUT)</u></b> |   | <b><u>Value Excluding Tax</u></b><br>(A) | <b><u>Tax Due</u></b><br>(B) |
|---|---|--|------------------------------|
| 12  | Exempt Sales                            | Rs.                                      |                              |
| 13  | Zero Rate Sales – International Exports | Rs.                                      |                              |
| 14  | Zero Rate Sales – Others (CST Sales)    | Rs.                                      |                              |
| 15  | Tax due on Purchase of goods            | Rs.                                      | Rs.                          |
| 16  | 4% Rate Sales                           | Rs.                                      | Rs.                          |
| 17  | 12.5% Rate Sales                        | Rs.                                      | Rs.                          |
| 18  | (a) 1% Rate Sales                       | Rs.                                      | Rs.                          |
|   | (b) 2% Rate Sales                       | Rs.                                      | Rs.                          |
| 19  | (a) _____% Rate Sales (Fourth Schedule) | Rs.                                      | Rs.                          |

|    |                            |      |       |         |    |     |
|----|----------------------------|------|-------|---------|----|-----|
|    | (b) _____%<br>Schedule)    | Rate | Sales | (Fourth | Rs | Rs. |
| 20 | Total amount of output tax |      |       |         |    | Rs. |

**TAX CALCULATIONS :**

|    |   |     |     |
|----|---|-----|-----|
| 21 | Output tax  | Rs. |     |
| 22 | Add/ Less : adjustment to output tax, if any (specify)                    | Rs. |     |
| 23 | Total Output tax [(21)±(22)]  |     | Rs. |
| 24 | Tax liability under the Central Sales Tax Act (as per separate statement) |     | Rs. |
| 25 | Total tax liability before adjustment of input tax credit                 |     | Rs. |
| 26 | Input tax credit on purchases   | Rs. |     |
| 27 | Add/Less : adjustment to input tax, if any (specify)                      | Rs. |     |
|    | Add: ITC balance brought forward from previous period                     |     |     |
| 28 | Net Input tax credit [(26)±(27)]  |     | Rs. |
| 29 | Tax payable [(25) – (28)]   |     | Rs. |
|    | ITC balance carried forward to next period [(28)-(25)]                    |     |     |
| 30 | Less: Tax exemption claimed 99% of tax payable at (29)                    |     | Rs. |
| 31 | Tax payable @1% of tax payable  |     | Rs. |
| 32 | Interest, penalty or other dues   |     | Rs. |
| 33 | Total dues  |     | Rs. |
| 34 | Less: sales tax deducted at source  |     | Rs. |
| 35 | Balance due/excess paid   |     | Rs. |
| 36 | Tax paid  |     | Rs. |
| 37 | Refund claimed  |     | Rs. |

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)

**THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009**

**Annexure-XI**

**[Para-6]**

**ANNUAL RETURN TO BE FURNISHED BY ELIGIBLE UNIT**

**Part-A**

|     |     |
|-----|-----|
| 01. | TIN |
|     |     |
|     |     |
|     |     |
|     |     |
|     |     |
|     |     |
|     |     |
|     |     |
|     |     |

|     |      |
|-----|------|
| 02. | Year |
|     |      |
|     |      |
|     |      |
|     |      |
|     |      |
|     |      |
|     |      |
|     |      |
|     |      |

|     |  |                     |
|-----|--|---------------------|
| 03. | Name and style of the business                     |                     |
|     | Address  |                     |
|     | Name of the goods manufactured                     |                     |
|     | No. and date of Eligibility Certificate granted    |                     |
|     | No. and date of Certificate of Entitlement granted |                     |
|     | Amount of fixed capital investment                 | Rs.                 |
|     | Monetary ceiling                                   | Rs.                 |
|     | Time limit   | From _____ to _____ |

**Part-B**

|      |  |  |
|------|--|--|
| 04.  | Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.) |  |
| 05.  | 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   |  |
| 06.. | Turnover of sales taxable under the Assam Value Added Tax Act, 2003.   |  |

**Part-C**

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

|   | @.....% | @.....% | @ 4 % | @ 12.5 % |
|---|---------|---------|-------|----------|
| 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**

08. 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**

9. 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**

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

|                                      |         |         |       |          |
|--------------------------------------|---------|---------|-------|----------|
|                                      | @ ____% | @ ____% | @ 4 % | @ 12.5 % |
| Purchases ( <b>excluding VAT</b> )   |         |         |       |          |
| 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.

|  | Inner column | Final amount |
|--|--------------|--------------|
| (a) Output tax payable as per part C   | Rs.          |              |
| (b) Output tax payable as per part D   | Rs.          |              |
| (c) Output tax [(a)+(b)]   | Rs.          |              |
| (d) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4 | Rs.          |              |
| (e) Total Output tax [(c) $\pm$ (d)]   |              | Rs.          |
| (f) Purchase tax payable as per Part E                                       |              | Rs.          |
| (g) Central sales tax payable  |              | Rs.          |
| (h) Total tax payable [(e)+(f)+(g)]  |              | Rs.          |
| (i) Input tax credit on purchases as per Part F                              | Rs.          |              |
| (j) Add/Less adjustment to input tax, if any (specify) as per Annexure 5     | Rs.          |              |
| (k) ITC balance brought forward from previous year                           |              | Rs.          |
| (l) Net Input tax credit [(i) $\pm$ (j)]                                     |              | Rs.          |





|  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|
| (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<br>(Fourth Schedule) |  |  |  |  |  |  |  |  |
| (i) Taxable @ ..... %  |  |  |  |  |  |  |  |  |
| (ii) Taxable @ ..... %   |  |  |  |  |  |  |  |  |
| (ii) Taxable @ ..... %   |  |  |  |  |  |  |  |  |
| D. Goods taxable at the stage of last purchase                   |  |  |  |  |  |  |  |  |
| Taxable @ ..... %  |  |  |  |  |  |  |  |  |
| <b>Total</b>   |  |  |  |  |  |  |  |  |

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Statement-II****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) Goods manufactured or processed                              |              |                 |
| (i) Opening stock of finished goods                              |              |                 |

|   |                                |  |
|---|--------------------------------|--|
| (j) Total of finished goods (h + i)                     |                                |  |
| (k) sale of finished goods.                             |                                |  |
| (l) Stock transfer of finished goods outside the State. |                                |  |
| (m) Closing stock of finished goods (j-k-l)             |                                |  |
| Date .....  | Signature:                     |  |
|   | Name of the person signing :   |  |
| Place .....   | Status of the person signing : |  |
|   | Seal. :                        |  |

**Statement-III**

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

**Adjustments to Output Tax**

| Nature of Adjustment                               | Increase in Output Tax<br>(A) | Decrease in Output Tax<br>(B) |
|--|-------------------------------|-------------------------------|
| Sale cancelled [Section 13(1)(a)]                  |                               |                               |
| Nature of sale changed [Section 13(1)(b)]          |                               |                               |
| Change in agreed consideration [Section 13(1)(c )] |                               |                               |
| Goods sold returned [Section 13(1)(d)]             |                               |                               |
| Other adjustments, if any (specify)                |                               |                               |
|  |                               |                               |
|  |                               |                               |
|  |                               |                               |
| Total  |                               |                               |
| Total net increase/(decrease) in Output Tax (A-B)  |                               |                               |

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Statement-IV**

**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**

**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 | 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 remitted | 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. :

”

**THE ASSAM INDUSTRIES (TAX EXEMPTION) SCHEME, 2009**  
**Annexure-XII**  
**[Para-9]**

**APPLICATION FOR REFUND BY ELIGIBLE UNIT**

01-Registration Number 

|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|

02-Name and address of the person claiming refund.

03-Name and style of the business

04. Certificate of Entitlement Number.

05-Period of return(s) for which refund is claimed.

06-Amount already paid together with challan no.  
and date of payment; and

07- The amount of refund claimed and grounds thereof.

08-Whether adjustment sought for against liability  
of any other return period, please specify in details.

|  |
|--|
|  |
|--|

09-Net Amount of refund after adjustment, if any,  
in item 08 above.

|  |
|--|
|  |
|--|

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, 2009.

Signature  
Full Name:  
Status:

Tax Office

Date of receipt  
of the application

| D |  | M |  | Y |  |
|---|--|---|--|---|--|
|   |  |   |  |   |  |

Received by\_\_\_\_\_

This notification shall be deemed to have come into force on and from 1<sup>st</sup> October, 2008.

Sd/- H.S. Das,  
Principal Secretary to the Government of Assam,  
Finance (Taxation) Department, Dispur.