

Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017

ASSAM

India

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Rule

ASSAM-INDUSTRIES-TAX-REIMBURSEMENT-FOR-ELIGIBLE-UNITS-S of 2017

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Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017Published vide Notification No.FTX. 113/2017/72, dated 19.1.2018Last Updated 12th February, 2020No.FTX. 113/2017/72. - Whereas in pursuance of Industrial and Investment Policies of Assam, announced by the State Government from time to time with the object of attracting investment, to promote industrialization and generation of employment, various tax exemptions were offered to eligible manufacturing units and specified service sectors and such tax incentives were granted through the respective Industries (Tax Exemption): Schemes (hereinafter referred to as 'Earlier Schemes notified by the Government pursuant to such policies or by special notifications in case of customized incentives under such policies;And Whereas under the erstwhile Assam Industries (Tax Exemption) Scheme, 2009, framed pursuant to Industrial and Investment Policy of Assam, 2008, an eligible manufacturing unit is entitled to partial tax exemption for 7 years from the date of commencement of commercial production subject to monetary ceiling linked to certain percentage of capital investment and such unit is entitled to retain 99% of the tax amount by way of subsidy or remission and is required to deposit only 1% of the tax amount into Government exchequer;And Whereas under the erstwhile Assam Industries (Tax Exemption) Scheme, 2013, framed pursuant to Industrial and Investment Policy of Assam, 2014 an eligible manufacturing unit is entitled to tax exemption for 15 years from the date of commencement of commercial production subject to monetary ceiling linked to certain percentage of capital investment and such unit is entitled to tax remission in a tapered manner i.e. 100% tax remission during the first and second completed year of production, 80% exemption during third and fourth year subject to 50% utilization of installed capacity and 50% exemption during fifth to fifteen years of production subject to 60% utilization of installed capacity. Under this scheme, the hotels are entitled to exemption of Luxury Tax to the extent of 50% for ten years:And Whereas following the enactment of the Constitution (One Hundred and First Amendment) Act,

2016 the Goods and Services Tax (GST) has been introduced in Assam with rest of the nation with effect from 1st of July, 2017, which has brought about a paradigm shift by replacing multiple indirect tax levies of Centre and of the States with a single tax which ensures seamless flow of tax credit across the value chain and across State boundaries. While State levies like Value Added Tax, Entry Tax, Luxury Tax and Amusement Tax have been subsumed under GST, the non-rebatable Central Sales Tax (CST) collected by the exporting State has been replaced by Integrated GST levied and collected by the Central Government with input tax credit facilities. And Whereas the existing system of tax exemption is not compatible to GST regime and hence the GST Council, constituted under Article 279A of the Constitution of India, in its meeting held on 30th September, 2016 decided that all entities exempted from payment of indirect tax under any existing tax incentive scheme shall have to pay tax in the GST regime and in case the Central or State Government decides to continue any existing exemption/incentive /deferral scheme, then it shall be administered by way of reimbursement mechanism through the budgetary route/support to such units. And Whereas the State Government vide Notification No. FTX.90/2016/71 and Notification No. FTX.90/2016/70 both dated 29th June, 2017 notified that the Assam Industries (Tax Exemption) Scheme, 2009 and the Assam Industries (Tax Exemption) Scheme, 2015 respectively shall cease to operate on and from the date of coming into force of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) i.e. 1st July, 2017 and all eligible units availing tax exemption under the said earlier schemes shall be liable to pay tax under the Assam Goods and Services Tax Act, 2017 from the date of coming into force of the said Act and the State Government shall notify appropriate scheme through which the existing tax exemption shall be reimbursed to the eligible units; And Whereas in order to stimulate industrial activity, attract investment in the State, generate employment opportunities and bring about socio-economic development in the State of Assam and as a measure of goodwill and to honour the said commitment of the Government of Assam to provide reimbursement of tax paid under the Assam Goods and Services Tax, 2017 (a) to the eligible existing units operating in the State under the Industrial and Investment Policy of Assam, 2008 or under the Industrial and Investment Policy of Assam, 2014 and covered by earlier schemes or special notifications, to the extent of Un-availed monetary incentives and for residual or un-expired time limit for which each of the units is eligible, and (b) to the eligible new units or expansion units which commence their commercial production/operation during the period commencing from 1st July, 2017 to 31st December, 2022 in terms of the eligibility criteria of Industrial and Investment Policy of Assam, 2014, the Governor of Assam is hereby pleased to notify the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017, hereinafter referred to as the 'Reimbursement Scheme', for granting reimbursement of tax to eligible units, in the manner hereinafter appearing, namely:-

1. Short title and commencement.

(1) This Scheme may be called the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017. (2) This Scheme shall be deemed to have come into force with effect from 1st July, 2017.

2. Definitions.

(a)'eligible unit' means, -(i)'existing unit' which commenced its commercial production or operation before 1st day of July, 2017 and was eligible to avail the benefit of partial or Full exemption from payment of VAT and/or central sales tax under the Industrial and Investment Policy of Assam, 2008 or under the Industrial and Investment Policy of Assam, 2014, as the case may be, and covered by the corresponding earlier schemes i.e. the earlier Assam Industries (Tax Exemption) Scheme, 2009 or the Assam Industries (Tax Exemption) Scheme, 2015 or any special notification issued pursuant to such Policy of 2008 or Policy of 2014;(ii)'expansion unit' which undertakes substantial expansion and commences its commercial production during the period commencing from 1st July, 2017 to 31st December, 2022 in terms of the eligibility criteria of Industrial and Investment Policy of Assam, 2014.Explanation. - "substantial expansion" means increase in value of initial fixed capital investment of a new or existing unit by at least 10% as well as increase in employment by at least 10% and at least 25% increase in production compared to average mutual production of previous 3 years. Prior to going for substantial expansion, the unit should be operating at least at an average of 75% of its installed total capacity during the period of 3 previous years:(iii)'new unit' which commences its commercial production/operation during the period commencing from 1st July, 2017 to 31st December, 2022 in terms of the eligibility criteria of Industrial and Investment Policy of Assam, 2014 and it includes hotels/resorts above 2-star category and river cruise.(b)'residual period' means the period remaining for availment of tax reimbursement on the date of commencement of the Assam Goods and Services Tax Act, 2017 out of the total period from the date of commencement of commercial production or Operation, as specified under the relevant earlier schemes, during which the eligible unit would have been eligible to avail exemption:(c)'un-availed quantum of monetary ceiling' means the remaining amount of monetary ceiling which has not been availed of or utilized by an eligible unit on the date of commencement of the Assam Goods and Services tax Act, 2017 out of the total amount of monetary ceiling of tax exemption calculated on the basis of certain percentage of capital investment as available to such unit under the relevant earlier schemes or special notifications.

3. Scope of operation.

(1)This Reimbursement Scheme shall be applicable to the existing eligible units which are eligible for full or partial tax exemption under the following Policies or earlier schemes, or notification, namely:-(a)The Assam Industries (Tax Exemption) Scheme, 2009, framed pursuant to Industrial and Investment Policy of Assam, 2008 or the notifications issued by the finance (Taxation) Department granting customized tax incentives under the said Policy of 2008;and(b)The Assam Industries (Tax Exemption) Scheme, 2015, framed pursuant to Industrial and Investment Policy of Assam, 2014 or the notifications issued by the Finance (Taxation) Department granting customized tax incentives under the said Policy of 2014.(2)This Reimbursement Scheme shall further be applicable to the new units or expansion units which commence their commercial production/operation during the period from the 1st day of July, 2017 to 31st December, 2022 in terms of the eligibility criteria of Industrial and Investment Policy of Assam, 2014.(3)The Reimbursement Scheme shall be limited to the tax which accrues in cash to the State Government under Assam Goods and Service Act, 2017.

4. Determination of the amount reimbursable.

(1) Subject to other provisions, the amount reimbursable under this Scheme to the eligible unit shall be as below;

(i) For existing unit eligible under the Industrial and Investment Policy of Assam, 2008:- Where an existing eligible unit is holder or will be holder of Certificate of Entitlement in due course as per the terms of the Assam Industries (Tax Exemption) Scheme, 2009 framed pursuant to the industrial and Investment Policy of Assam, 2008 or an existing eligible mega unit to which the customized tax incentives has been granted by special notification issued by the Finances (Taxation) Department, pursuant to the Industrial and Investment Policy of Assam, 2008, shall, in respect of intra-State supplies made within the State, be entitled to reimbursement of 100% of the State tax (SGST) paid through debit in the electronic cash ledger account maintained by the unit in terms of sub-section (1) of section 49 the Assam Goods and Services Act, 2017 after utilization of the input tax credit of the State tax (SGST) and Integrated tax (IGST) available until the amount of such tax reimbursement exceeds the un-availed quantum of monetary ceiling or till the expiry of residual period of eligibility, whichever is earlier: Provided that if an existing eligible unit including a Mega unit to which the customized tax incentives have been granted, is unable to utilise or avail of the full amount of monetary ceiling within the specified period of exemption, it may make an application to the Finance (Taxation) Department for extension of period of eligibility. Upon examination of such an application, if the Finance (Taxation) Department is satisfied that the unit could not achieve the full quantum of monetary ceiling due to some genuine reasons and in order to sustain the industrial unit, it is necessary to extend such time limit, if may, by an order, extend such time limit by a further period not exceeding five years.

(ii) For existing unit eligible under the Industrial and investment Policy of Assam, 2014:- Where an existing eligible unit is holder or will be holder of Certificate of Entitlement in due course as per the terms of the Assam Industries (Tax Exemption) Scheme, 2015 framed pursuant to the Industrial and Investment Policy of Assam, 2014 or an existing eligible mega unit to which the customized tax incentives have been granted by special notification issued by the Finance (Taxation) Department, pursuant to the Industrial and investment Policy of Assam, 2014, shall, in respect of intra-State supplies made within the State, be entitled to reimbursement of 100% of the State tax (SGST) paid through debit in the electronic cash ledger account maintained by the unit in terms of sub-section (1) of Section 49 tire Assam Goods and Services Act, 2017 after utilization of the input tax credit of the State tax (SGST) and integrated tax (IGST) available until the amount of such tax reimbursement exceeds the un-availed quantum of monetary ceiling or till the expiry of residual period of eligibility, Whichever is earlier, irrespective condition of capacity utilization: Provided that if an existing eligible unit including a Mega Unit to which the customized tax incentives have been granted, is unable to utilize or avail of the full amount of monetary ceiling within the specified period of exemption, it may make an application to the Finance (Taxation) Department for extension of period of eligibility , Upon examination of such an application, if the Finance (Taxation) Department is satisfied that the unit could not or is not in a position to attain the full quantum of monetary ceiling due to some genuine reasons sad in order to sustain the industrial unit, it is necessary to extend such time limit, it may, by an order, extend such time limit by a further period not exceeding five years.

(iii) For eligible new units and expansion units which commence their commercial production/operation during the period commencing from 1st July 2017 to 31st December, 2022:- (a) Subject to other provisions of this clause, an eligible new unit or an expansion unit, which commences its commercial production/operation during the period commencing from

1st July, 2017 to 31st December, 2022, shall, in respect of intra-State supplies made within the State, be entitled to reimbursement of 100% of the State tax (SGST) paid through debit in the electronic cash ledger account maintained by the unit in terms of sub-section 1) of section 49 the Assam Goods and Services Act, 2017 after utilization of the available amount of the input Tax credit of the State tax (SGST) and Integrated tax (IGST). (b) The time limit and monetary ceiling of such tax reimbursement for the eligible new unit and expansion unit shall be as per following scale:-

Category	Limit of tax reimbursement			
New unit	Expansion unit			
	For units set up in		For units set up in	
For units set up in areas other than special parks specified in next Column	Plastic Park Bamboo Park, Food Park, Tea Park and other Parks developed by or in collaboration with State/Central Government	For units set up in areas other than special parks specified in next column	Plastic Park. Bamboo Park, Food Park, Tea Park and other Parks developed by or in collaboration with State/Central Government	
Micro	15 (fifteen) years subject to maximum of 200% of fixed capital investment.	15 (fifteen) years subject to maximum of 250% of fixed capital investment.	15 (fifteen) year's subject to maximum of 150% of additional fixed capital investment	15 (fifteen) years subject to maximum of 200% of additional fixed capital investment.
	15 (fifteen) years subject to maximum of 150% of fixed capital investment.	15 (fifteen) years subject to maximum of 180% of fixed capital investment.	15 (fifteen) years subject to maximum of 100% of additional fixed capital investment.	15 (fifteen) years subject to maximum of 120% of additional fixed capital investment.
Small	15 (fifteen) years subject to maximum of 150% of fixed capital investment.	15 (fifteen) years subject to maximum of 150% of fixed capital investment.	15 (fifteen) years subject to maximum of 100% of additional fixed capital investment.	15 (fifteen) years subject to maximum of 100% of additional fixed capital investment.
Medium and Large	15 (fifteen) years subject to maximum of 150% of fixed capital investment.	15 (fifteen) years subject to maximum of 150% of fixed capital investment.	15 (fifteen) years subject to maximum of 100% of additional fixed capital investment.	15 (fifteen) years subject to maximum of 100% of additional fixed capital investment.

The time limit of 15 (fifteen) years shall be calculated from the date of commencement of commercial production/operation and shall stand reduced upto the date when the unit reaches the monetary ceiling of exemption or upto the date of closure of the eligible unit, if (the date of closure occurs prior to the expiry of the above mentioned period of 15 years). Further, the hotels/resorts

above 2 star category and river cruise, being covered by definition of new unit, shall be eligible for tax reimbursement as per time limit and monetary ceiling as are applicable to a new unit.(c)If an eligible new unit or a expansion unit or a Mega unit to which the customized tax incentives have been granted, is unable to utilize or avail of the full amount of monetary ceiling within the specified period of exemption, it may make an application to the Finance (Taxation) Department for extension of period of eligibility. Upon examination of such an application, if the Finance (Taxation) Department is satisfied that the unit could not or is not in a position to attain the full quantum of monetary ceiling due to some genuine reasons and in order to sustain the industrial unit, it is necessary to extend such time limit, it may, by an order, extend such time limit by a further period not exceeding five years.(d)In case of eligible new units or expansion units, the extent of reimbursable amount of the State tax (SGST) shall be 100% Of the amount of tax paid until the amount of such tax reimbursement exceeds the quantum of monetary ceiling or till the expiry of period of eligibility, whichever is earlier, irrespective of condition of capacity utilization.(e)A new eligible mega unit, Which Commences its commercial production/operation during the period commencing from 1st July, 2017 to 31st December, 2022 in terms of the eligibility criteria of Industrial and Investment Policy of Assam, 2014, to which the customized tax incentives are granted by special notification issued by the Finance (Taxation) Department, shall, in respect of intra-State supplies made within the State, be entitled to reimbursement of 100% of the State paid (through debit in the electronic cash ledger account maintained by the unit in terms of sub-section (1) of section 49 the Assam Goods and Services Act, 2017 after utilization of the available amount of the input tax credit of the State tax (SGST) and Integrated tax (IGST), subject to the quantum of monetary ceiling and the time limit for tax reimbursement, as laid down in the special notification:Provided that the quantum of monetary ceiling that may be allowed to a Mega unit, shall not exceed 200% of fixed capital investment.(f)If an existing unit makes an additional investment of not less than ten crore rupees for generation of power through green technology i.e. renewable sources of energy like solar plant Which results in substantial reduction of use of fossil fuels and such renewable source of energy results in replacement of conventional source of energy by at least 40% of regular consumption, such unit may make an application in the Finance (Taxation) Department for consideration of the investment for tax reimbursement. The Finance (Taxation) Department, after such examination and enquiry as may be deemed necessary, if it is satisfied that such investment qualifies for tax incentives, it may, by an order, declare the unit eligible for tax reimbursement, subject to the condition that the quantum of monetary ceiling and time limit of tax reimbursement shall not exceed those available for a medium and large scale unit.(g)Micro, Small, Medium and Large units means investment in plant and machinery upto Rs.25 lakhs, Rs.5 crore, Rs.10 crore and above Rs.10 crore respectively or as prescribed or modified by the Government of India from time to time and applicable at the relevant time in individual cases.(h)Fixed capital investment means and includes investment in plant and machinery and land and building connected directly with manufacturing process and in case of hotels/resorts above 2 Star category and river cruise, it shall mean and include investment in plant and machinery, land and building directly connected with hotel premises or investment made in river cruise of capital nature.Explanation 1. - The investment in land shall mean the cost of land (used only for factory building) derived from the registration value of land or the actual cost of the land, whichever is lower, While the proportionate stamp duty and registration fees shall form the part of the cost of land, the cost of development of land shall not form the part of the cost of land.Explanation 2. - In

case of hotels/resorts above 2 Star category, the Investment in land shall mean the cost of land (used only for hotel/resort building excluding vacant land) derived from the registration value of land or the actual cost of the land, whichever is lower, While the proportionate stamp duty and registration fees shall form the part of the cost of land, the cost of development of land shall not form the part of the cost of land. Further, the expression plant and machinery, for the purpose of hotels/resorts above 2 Star category arid river cruise, shall mean such plant and machinery as notified vide Government Notification No. FTX. 47/2013/Pt/2 dated 23rd March, 2015, published in the Assam Gazette, Extraordinary No. 68 dated 24th March, 2015, shown in the Schedule annexed to this Scheme.(2)To avail the benefit of this Reimbursement Scheme, eligible unit shall first utilize input tax credit of State tax (SGST) and then Integrated tax (IGST) for discharge of State tax liability and balance of liability, if any, shall be paid in cash and where this Condition is not fulfilled, the Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, who examines and forwards the fax reimbursement proposal, shall reduce the amount of reimbursement payable to the extent the amount of credit of State tax (SGST) and integrated tax (IGST) are not utilized for payment of tax.

5. Limitation and conditions of earlier schemes and policies to apply.

(1)Notwithstanding the rescinding of the earlier schemes, the eligibility criteria, limitations, conditions, scale of tax exemption and prohibitions and restrictions under the relevant Industrial Policy and under the earlier schemes issued fry Finance (Taxation) Department as they existed immediately before 1st July, 2017 would continue to be applicable to the Reimbursement Scheme except to the extent Expressly been modified by this Scheme.(2)The benefit of this Reimbursement Scheme shall not be available to a unit which undertakes modernization or diversification and commences its commercial production during the period from 1st July, 2017 to 31st December, 2022.(3)Notwithstanding anything contained in this Scheme, unite, engaged in manufacture of following categories of goods shall not be eligible For tax reimbursement under it:-(i)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.(ii)Pan Masala as covered under Chapter 21 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986),(iii)Plastic carry bags of less than 20 microns as specified by Ministry of Environment and Forests Notification No. S.O. 705(E) dated 02.9.1999 and SO 698(E) dated 17.06.2003,(iv)Goods failing under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) produced by petroleum or gas refineries,(v)In order to ensure genuine industrial activities, benefits under this scheme will not be admissible to goods in respect of which only peripheral activities like preservation for storage, cleaning operation, packing, re-packing, labelling or relabelling, sorting, alteration of retail sale price etc. takes place.(vi)Coke,(vii)Saw mill,(viii)Tea industry,(ix)Galvanization, corrugation of sheet or both,(x)Marble and decorative stone cutting from slabs/sheets and polishing unit,(xi)Paper cutting from roll paper,(xii)Coal to washed coal, sized coal,(xiii)Conversion of plain rod to tor rod,(xiv)Refining and packaging mustard oil(xv)Refining of engine oil,(xvi)Purification and/or packaging of drinking water.(xvii)Production of cooked food, sweet meats and namkins, if the investment in plant and machinery in a unit is less than rupees five crores, and(xviii)Conversion of coal to coke:Provided that the Finance (Taxation) Department, may, by an Order to be published in the Official Gazette, modify the above list.

6. Separate GST registration for a vailing reimbursement.

- An eligible unit entitled to reimbursement under this Scheme shall be considered as a different business vertical and shall take separate registration under the Assam Goods and Services Tax Act, 2017 to ensure maintaining of proper records of the total amount of tax incentive originally available to an existing eligible unit under earlier scheme, amount of incentive already availed by it and balance/un-availed amount of incentive, the total period for which tax incentive was available as per earlier scheme, utilized period of incentive and balance un-expired period of incentive, the total amount of State tax reimbursable to a new eligible unit, the amount of State tax reimbursed under this Scheme with the specified proportion of such reimbursement for every month and for every financial year on consolidated basis.

7. Particulars of Certificate of Entitlement on the invoice and addition of suffix 'EX' invoice number.

(1)The holder of the Certificate of Entitlement of an eligible unit under the Reimbursement Scheme shall clearly mention the number and date of his Certificate of Entitlement in addition to his GSTIN in every invoice issued to the recipient.(2)Every invoice issued by such holder of Certificate of Entitlement under the Reimbursement Scheme shall also invariably bear in bold letter "EX" as a suffix at the end of invoice number Which shall be deemed to be an integral part of the Invoice number for the purpose of uploading the same on GSTN common portal.

8. Blocked input tax credit on inter-state supplies.

- A registered supplier other than a unit availing tax reimbursement under this Scheme, who supplies goods in the course of inter-State trade or commerce taxable under the integrated Goods and Services Tax Act, 2017 (Act No.13 of 2017), shall not be entitled to avail the input tax credit on inward supply of goods for utilising the Same for payment of IGST I if the goods so supplied by him are manufactured by a unit eligible under the Reimbursement Scheme and the proportionate amount of input tax credit, if any, would lapse. Such registered supplier supplying goods manufactured by an eligible unit shall maintain legible records of Intra-State supplies and inter-State supplies of such goods.

9. Eligible unit furnishing of one time information.

(1)The existing eligible unit holding the Eligibility Certificate and the Certificate of Entitlement issued under the earlier schemes i.e. the Assam Industries (Tax Exemption) Scheme, 2009 or the Assam Industries (Tax Exemption) Scheme, 2015 or special notifications, as the case may be, on the date of commencement of the Reimbursement Scheme, while applying for tax reimbursement for the first time under this Scheme, shall furnish information in the format annexed at Annexure 1 together with the following documents:(a)the copy of Eligibility Certificate issued by the Department of industries;(b)the copy of Certificate of Entitlement issued by the Tax Department;(c)An affidavit-cum- indemnity bond, in the format annexed at Annexure 2(2)An

eligible new unit or expansion unit shall also furnish such affidavit cum-indemnity bond,

10. Eligible new unit or expansion unit procedure for grant of Eligibility Certificate and Certificate of Entitlement.

(1)An eligible new unit or expansion unit shall make an application in the format annexed at Annexure-3 and Annexure 4, respectively under the Reimbursement Scheme for issuance of Eligibility Certificate to the specified authority, within one year of the commencement of commercial production:Provided that on application by an eligible unit including an existing unit, the Finances (Taxation) Department may condone the delay in filing such application on sufficient grounds.(2)In case of Micro and Small units, the application for Eligibility Certificate shall be made to the concerned District Industries and Commerce Centre (DICC), In case of Medium and Large scale units, the application for eligibility certificate shall be made to the Assam Industrial Development Corporation Ltd. (AIDC).(3)The Eligibility Certificate shall be granted to the eligible new unit or expansion unit in the format annexed at Annexure-5 and Annexure 6 respectively, by the competent authority(4)The application for the grant of Certificate of Entitlement by an eligible new unit or expansion unit, holding an Eligibility Certificate granted under the Reimbursement Scheme, shall be submitted in the format annexed at Annexure 7 to the Commissioner of State tax in case of small/medium/large unit and to the concerned Assistant Commissioner of State tax/Superintendent of State tax in case of a micro unit within ninety days of the receipt of Eligibility Certificate unless there was sufficient cause which prevented the unit from filing the application within such time.(5)The, Commissioner of State tax or the concerned Assistant Commissioner of State tax/Superintendent of State tax, as the case may be, shall grant a Certificate of Entitlement to the eligible new unit or expansion unit in the format annexed at Annexure 8 ordinarily within 30 days from the date of the receipt of the application from such unit.(6)For all other procedural matters relating to verification and signing by the applicant in the application form for Eligibility Certificate and Certificate of Entitlement, verification and examination of such application Form and conducting inquiry by the authorities of Industry Department and tax Department, the procedure laid down in the Assam Industries (Tax Exemption) Scheme, 2015, notwithstanding the repeal of such scheme, shall apply mutatis-mutandis.

11. Application for tax reimbursement.

(1)The eligible unit holding a Certificate of Entitlement shall file an application in the format annexed at Annexure-9 for reimbursement of the State tax (SGST) paid in cash, other than the amount of tax paid by utilization of input tax credit, to the jurisdictional Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, the due date for filing such application shall be thirty days of the due date of payment of tax under the Assam Goods and Services Act, 2017 if such tax is paid within the due date or thirty days of the payment if such payment is made after due date, relating to the month to which the claim relates:Provided that, if the applicant unit is prevented by sufficient cause from filing the application for reimbursement of the State tax within aforesaid period of thirty days, the unit may furnish such application within a further period of thirty days along with the application for succeeding month:Provided further that in respect of periods after coming of the Assam Goods and Services Tax Act into Force but prior to

the date of notification of the Reimbursement Scheme, the applications for reimbursement for the first time shall be filed separately for each month within sixty days of such date of notification: Provided also that the Commissioner of State tax may extend such period by a further period of one hundred twenty days on application by the concerned unit. (2) The Commissioner of State tax may, by an Order, provide for online furnishing of the application for reimbursement of the State tax through a portal as may be specified in such order. (3) The application for tax reimbursement shall be made by the eligible unit only after the payment of State tax (SGST) has been made for the month to which the claim relates, in cash after utilization of input tax credit, if any and after filing the relevant return. (4) A unit which has not been issued the Eligibility Certificate and the Certificate of Entitlement, shall not be eligible to apply for tax reimbursement under this Scheme till issuance of Such Certificates: Provided that an eligible unit, which has not been granted Eligibility Certificate and the Certificate of Entitlement within a period of 12 (twelve) months of making application for issuance of such Certificate, may thereafter make an application to the Commissioner of State tax for allowing it to claim reimbursement of State tax (SGST) provisionally subject to payment of SGST and furnishing of return, if such unit furnishes a bank guarantee equivalent to the amount of tax reimbursement claimed, For the period during which its application for Eligibility Certificate has remained pending for disposal. Such bank guarantee must remain valid till the issuance of Eligibility Certificate and Certificate of Entitlement. If for any reason, the Eligibility Certificate is not granted to the unit on rejection of the application for Eligibility Certificate, the amount of tax reimbursed shall be recovered as if it is a tax payable under this Act along with a simple interest @18% per annum thereon from the date of reimbursement till the date of payment. Otherwise, on grant of the Eligibility Certificate and Certificate of Entitlement, the provisional reimbursement shall be deemed to have become final and the concerned Assistant Commissioner of State tax or the Superintendent of State tax shall release the Bank guarantee furnished by the eligible unit at the time of grant of provisional reimbursement, after following the procedure laid down for tax reimbursement in para 12.

12. Manner of reimbursement.

(1) The jurisdictional Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, shall scrutinize the entitlement to the claim of tax reimbursement and shall verify such claim with reference to return submitted by the unit, electronic cash ledger and challans of payment of State tax on GSTN common portal, monetary ceiling and whether the bank account details given in the application for tax Reimbursement match with the bank details furnished by the unit on the GST portal. On being satisfied in all respect, the jurisdictional Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, shall, within 7 days of the receipt of the application for reimbursement of tax, send the records of the case along with his recommendations to the Zonal Deputy Commissioner of State tax with his specific recommendations. While forwarding the proposal to the Zonal Deputy Commissioner of State tax, the jurisdictional Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, shall, specifically mention the following, among other things: (a) total quantum of monetary ceiling granted to the unit, (b) cumulative tax incentive already availed (during VAT period) (c) cumulative tax reimbursement (during GST regime) already availed upto the end of the previous month before filing the claim for reimbursement under consideration, (d) Balance amount for which

reimbursement is available against the claim for reimbursement under consideration [(d) (a) - (b) (c)](e)The amount of reimbursement claimed by the unit Which is under consideration,(f)Balance amount available against future reimbursement [(f) = (d) -(e)], and(g)Full period of eligibility : years (from to).(2)The Deputy Commissioner of State tax shall examine thoroughly the reimbursement proposal and on being satisfied, forward the same to the Commissioner of State tax with his specific recommendations Within 7 days of the receipt of the tax reimbursement proposal by him.(3)(a)Where the amount of tax to be reimbursed to an eligible unit does not exceed fifty lakh rupees for the month, all such tax reimbursement proposals received from the Zonal Deputy Commissioner of State tax by the Office of the Commissioner of State tax during a period shall be placed before a Tax Reimbursement Committee consisting of the Commissioner of State tax (Chairperson), Additional/Joint Commissioner of State tax, Additional/Joint Commissioner of State tax (Member-Secretary) and a representative of the Commissioner of Industries, Assam, which shall be notified by the Commissioner of State tax.(b)Where the amount of tax to be reimbursed to an eligible unit exceeds fifty lakh rupees for the month, all such tax reimbursement proposals received from the Zonal Deputy Commissioner of State tax by the Office of the Commissioner of State tax during a period shall be placed before a State Level Tax Reimbursement Committee consisting of the Additional Chief Secretary/Principal Secretary, Finance (Chairperson), Commissioner of State tax, Additional/Joint Commissioner of State tax (Member Secretary), Additional/joint Commissioner of State tax and a representative of the Commissioner of industries, Assam, Which shall be notified by the Finance (Taxation) Department.(4)Every month, the Tax Reimbursement Committee or State Level Tax Reimbursement Committee, as the case may be, shall examine the reimbursement proposals placed before it and on being satisfied, shall make recommendations for sanctioning the reimbursements.(5)Based on the recommendations of the Tax Reimbursement Committee or State Level Tax Reimbursement Committee, the Commissioner of State tax, within 15 days of such recommendations, shall pass an order sanctioning the tax reimbursement and shall issue refund advice in the formal annexed at Annexure-10 directly to the Cyber Treasury, Dispur with an intimation to the Office of the jurisdictional Assistant Commissioner of State tax or Superintendent of State tax and to the concerned eligible unit(s) and such refund advice may also be issued electronically to the Treasury. The Commissioner of State tax may issue a single consolidated sanction order covering number of eligible units for a particular period.(6)The tax reimbursement shall be made from the concerned head of account "2040-00-001 4844 301 (i.e, major head : "2040-Taxes on sales, trade, etc., sub-major head : "00", minor head "001", sub-head : "4844 Reimbursement of Assam State GST", and sub-sub head : "301 Reimbursement of Assam State GST under Assam Industrial Exemption Scheme").(7)On the basis of such refund advice, the Treasury Officer shall invariably within three working days of the receipt of refund advice, transfer electronically the sanctioned amount of tax reimbursement directly to the bank accounts of the eligible units, indicated in the refund advice,(8)The Treasury Officer shall, on receipt of the scroll from the bank or otherwise, forthwith send a payment advice list to the Commissioner of State tax.(9)Reimbursement amount under this Scheme shall be worked out on monthly basis for which claims shall be filed on a monthly basis.(10)The jurisdictional Assistant Commissioner of State tax or Superintendent of State tax of every unit office shall maintain detail records of the tax Reimbursement granted to each unit and submit a monthly statement to the Commissioner of State tax giving the details of tax reimbursement sanctioned by him.(11)The Commissioner of State tax or

the Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, may call for additional information (inclusive but not limited to past data on trends of production and removal of goods) to verify the correctness of various factors of production such as consumption of principal inputs, consumption of electricity, capacity utilization and decide on the basis of the same, if the quantum of supply have been correctly declared.(12)Notwithstanding anything contained in this para, the Finance (Taxation) Department, may, by an order, simplify the procedure of tax reimbursement to ensure that the tax reimbursement is made within a reasonable time frame.

13. Audit assessment and special audit.

(1)The Commissioner of State tax shall, after sanctioning the reimbursement, allot the eligible units for audit assessment selected based on the risk parameters to the proper officer, as deemed fit, in order to verify actual production, supply, input tax credit claimed, payment of State tax (SGST) and correctness of the tax reimbursement defined;(2)The Commissioner of State tax may, after sanctioning the reimbursement, also order for special audit by the Chartered Accountant for units selected based on the risk parameters identified by him in order to verify correctness of actual production, supply and valuation thereof, input tax credit claimed, State tax paid and tax reimbursement claimed.

14. Budgetary provision and placing adequate fund at the disposal of Commissioner of State tax.

(1)Every year, the Finance Department shall keep a budgetary allocation of an amount which is equivalent to one hundred and fifteen percent of the amount of tax remitted/reimbursed during the previous financial year. Such budgetary allocation shall be placed at the disposal of the Commissioner of State tax. In case such budgetary provision falls short, further amount shall be allocated through supplementary demand.

15. Repayment by claimant/recovery and dispute resolution.

(1)The reimbursement of tax allowed is subject to the conditions specified under the Reimbursement Scheme and in case of contravention of any provision of this Scheme, the reimbursement shall be deemed to have never been allowed and any inadmissible amount reimbursed for any period under this Scheme shall be recovered along with a simple interest @18% per annum thereon. In case of recovery or voluntary adjustment of excess payment, repayment, recovery or return, interest shall also be paid by unit at the rate of 18% per annum calculated from the date of reimbursement till the date of repayment, recovery or return.(2)Where any amount under the Reimbursement Scheme is availed by wrong declaration of particulars regarding meeting the eligibility conditions in this Scheme or as specified under respective exemption notification issued by the Finance (Taxation) Department, necessary action shall be initiated and concluded in the individual case by the jurisdictional Assistant Commissioner of State tax or Superintendent of State tax, as the case may be.

16. Procedure for recovery.

(1)Where any amount is recoverable from a unit, the jurisdictional Assistant Commissioner of State tax or Superintendent of State tax, as the case it may be, shall issue a demand note to the unit (i) intimating the amount recoverable from the unit and the date from which interest thereon is due and (ii) directing the eligible unit to deposit the full sum within 30 days of the issue of the demand note in the appropriate head of account and submit proof of deposit.(2)Where the amount is not paid by the beneficiary unit within the time specified as above, action for recovery shall be taken in terms of the affidavit -cum-indemnity bond submitted by the applicant at the time of submission of the application, in addition to other modes of recovery.(3)Where any amount of tax reimbursement and/or Interest remains due from the unit, based on the demand note, as mentioned above, the Assistant Commissioner of State tax or the Superintendent of State tax, as the case may be, shall, after the lapse of 6 days from the date of issue of the said demand note take required legal action and send a certificate specifying the amount due from the unit to the concerned Deputy Commissioner of the district to recover that amount, as if it were arrears of land revenue.

17. Termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of or noncompliance with any of the conditions laid down in the Scheme.

(1)In the matter of termination of Eligibility Certificate and Certificate of Entitlement for violation of any condition of the eligibility or for furnishing of false information or obtaining of such Certificates by fraud or misrepresentation or suppression of facts etc. the provision laid down in para 10 of the Assam Industries (Tax Exemption) Scheme, 2015, notwithstanding the repeal of such scheme; shall apply mutatis mutandis.(2)If a unit to which a Certificate of Entitlement has been granted under the Reimbursement Scheme comes down or reaches the monetary ceiling of exemption, the unit shall report in writing within 14 days from the date of such eventuality to the jurisdictional Assistant Commissioner of State tax Superintendent of State tax 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 State tax /Superintendent of State tax. 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 Goods and Services Tax Act, 2017 and other laws in force.(3)Any unit which is found on investigation to overstate its production or supply or make any mis-declaration to claim reimbursement shall be made ineligible for the residual period and be liable to recovery of excess reimbursement paid. Activity relating to concealment of input tax credit, purchase of inputs from unregistered suppliers (unless specifically exempt from GST registration) or routing of third party production or other activities aimed at enhancing the amount of reimbursement by mis-declaration would be treated as fraudulent activity and, without prejudice to any other action under law may invite denial of benefit under the Reimbursement Scheme ab-initio.

18. Saving clause.

(1)Notwithstanding anything contained in this Scheme, all proceedings relating to the issuance of Eligibility Certificate and Certificate of Entitlement and any Other proceeding under the earlier schemes in respect of any period before the date of commencement of the Reimbursement Scheme may be taken or continued as if this Scheme has not been passed.(2)Upon cessation of this Scheme, the unpaid claims shall be settled in accordance with the provisions of the Scheme while the recovery and dispute resolution mechanisms shall continue to be in force.

19. Power to remove difficulties.

(1)If any difficulty arises in giving effect to the provisions of the Reimbursement Scheme, the Commissioner of State tax may, by an order, make such provisions, as appear to it to be necessary or expedient for removing the difficulty.(2)In order to ensure smooth implementation of this Scheme, the Commissioner of State tax may, with the approval of the Finance (Taxation) Department, by an Order, published in the Official Gazette, prescribe additional Format/annexure and the time and manner of furnishing the same to the specified authority or modify the existing Format/Annexure.(3)In the matter of interpretation of the Reimbursement Scheme, the decision of the Government in the Finance (Taxation) Department shall be final and binding,

Schedule

[list of plant and machinery for hotels/resorts above 2 Star category and river cruise][Para 4]Plant and Machinery such as

1. Air conditioning plant and air conditioning unit.

2. Hot water plant

3. Water treatment plant

4. Generator set

5. Lift/Elevator/Escalator

6. Laundry Equipment (other than Household Type)

7. Dish washing plant

- 8. Glass washing plant**
- 9. Kitchen equipments excluding crockery, cutlery and utensils**
- 10. Exhaust system**
- 11. Water purification plant**
- 12. Sewage treatment plant**
- 13. Fire Fighting Equipment**
- 14. Electric pump and motors**
- 15. EPABX system**
- 16. House keeping Equipment**
- 17. Insect and Pest Killing Equipment/Machine**
- 18. Health Club/Beauty Parlour/Barber Shop Equipment**
- 19. Explosive Detection Machine**
- 20. Security Alarm System**
- 21. C.C.T.V./Cable T.V. System with Accessories**
- 22. Plant and Equipment for Water Sewage and Garbage Management**
- 23. Any other plant and machinery that is critical and directly connected to hotel Industry.**

Annexure-1 Information/ Particulars to be furnished for the first time [Existing Unit][Para 9]

1	Name of the existing eligible unit	:
2	Office address with telephone no. (if any)	:
3	Factory address with telephone no. (if any)	:
4	Constitution of the unit	:
		:

(please specify
whether Proprietorial/Partnership/Private
Limited/Limited Company/Co-operative
Society)

5	Name (s) of the Proprietor/Partners/directors/Authorized signatory	:
6	Details of Registration of the Unit	:
(a) SSI Registrations)	:	
I. Provisional Registration No.	:	
II. Permanent Registration No.	:	
(b) Large and Medium	:	
7	Registration No. under the Assam GST Act, 2017	:
8	Registration No, under die Assam VAT Act, 2003 with details of jurisdictional unit office	:
9	Date of commencement of commercial production/operation	:
10	Name(s) of raw materials	:
11	Name(s) of finished product (s)	:
12	Name of industrial Policy under which the unit is eligible	:
13	Eligibility Certificate No(s). and date	:
14	Certificate of Entitlement No. and date	:
15	Total amount of exemption available as per EC	:
16	Amount of exemption already availed upto 30/06/2017	:
17	Balance amount for which reimbursement is available from 01/07/2017, subject to time limit, whichever is earlier	:
18	Period during which exemption is available as per EC	:
19	Period during which exemption has already been availed	:
20	Balance period for which reimbursement is available subject to monetary ceiling, whichever is earlier	:

Periods of exemption	Amount of exemption	Amount availed year-wise	Balance amount	Balance period	
From	To	Financial year	Amount	% of remission	From To

Note. - Fill up the details given in the table. If the unit is eligible to avail two incentives under two different certificates of entitlement, separate table shall be furnished.

21 Bank details (as furnished to the GST portal)

Bank Account No. :

Name of the Bank :

Name of the Account holder :

Address of the bank branch :

IFSC Code :

MICR :

Declaration I/We hereby solemnly declare that the information furnished in this Annexure for claiming the reimbursement of tax are correct and true to the best of my/our knowledge and belief.

Date:..... Signatures of the proprietor/partner/director/authorised signatory

Place:..... Name Status

Annexure-2 Affidavit-Cum-Indemnify Bond [Para 9] I/ We, Shri S/O (add names) in my/our capacity of (designation) of (Company/Unit Name) (hereinafter called the Indemnifier), hereby solemnly affirm and declare for and on behalf of (company/unit name) that our unit is eligible for tax reimbursement under the Assam Industries (Tax Reimbursement For Eligible Units) Scheme, 2017 and supplying goods/services on payment of GST under the Assam Goods and Services Tax Act, 2017 and our claim will not include any other activity being carried out under the same GSTIN and I/we will not claim any tax reimbursement in respect of goods not covered by the Eligibility Certificate issued under the relevant earlier Schemes/notifications. I/We further affirm and declare that I/we will claim reimbursement of State tax paid through debit in the cash ledger account after utilization of the input tax credit of the State tax and Integrated tax available until the amount of such tax reimbursement exceeds the un-availed quantum of monetary ceiling or till the expiry of residual period of eligibility, whichever is earlier. I/We further affirm and declare that reimbursement of any amount of tax which is not due as per the conditions of the Tax Reimbursement Scheme shall not, be claimed by our unit and where any mis-declaration is detected, the amount paid by the Government shall be paid back by me/us with interest as per rate prescribed in the Assam Goods and Services Tax Act, 2017. I/We solemnly affirm and declare that whatever is stated above is true to the best of my/our knowledge and record. I/We further undertake to keep the Government of Assam harmless and indemnified against and all form of revenue loss which may occur (might have occurred) due to the above submission made by me/us and pay to the Government such amount on demand and without demur.

Date: Place Name: Signature: Designation Address:

Note. - 1. This indemnity bond should be submitted on Rs.150 Stamp Paper.

2. The bond is required to notarised.

3. Proprietors/Partners/Directors/Authorised Signatory has to sign the bond along with their name and residential address. In case the bond is signed by authorized signatory, copy of power of attorney in favour of authorized signatory needs to be enclosed.

Annexure 3 Application form for Grant of Eligibility Certificate [New Unit] [Para 10]

1. (a) Name of the Unit

(b) Office address with telephone No. (if any) (c) Factory address with telephone No. (if any) (d) GSTIN

2. (a) Constitution of the unit (please specify whether Proprietorial/Partnership/Private Limited Company/Public Limited Company/Cooperative Society).

(b) Name(s), permanent address(es) and present address(es) of the proprietor/partners/directors of the Board of Directors/Secretary and President of the Co-operative Society/Trustee with the mention of their permanent Account Number (PAN), if any, given by the income tax authority. (c) Date of Registration under the Companies Act/or the concerned Act (The Act should be clearly stated) (d) Address of Registered Office of the company.

3. Details of Registration of the Unit

(a) Micro/SSI Registration I. Provisional Registration No. II. Permanent Registration No. (b) Large and 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 and 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 and 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. Fixed Capital Investment.

(a)Land(b)Site development(c)Building:(i)Office building(ii)Factory's building(d)Plant and Machinery(e)Accessories(f)Installation and electrification(g)Other fixed assets(h)Preliminary and preoperative expenses 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 institutions(s):(b)Amount Sanctioned :I. Term Loan(i)Date of Sanction : (ii)Amount Sanctioned : (iii)Amount disbursed till date : (iv)Name of the Institution(s):II. Working capital(i)Date of sanction : (ii)Amount sanctioned : (iii)Amount disbursed till date : (iv)Name of the Institution(s):

9. Power, etc.

(a)Actual Power requirement:(d)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/operation.

11. Details of the introduction of the unit (in case of manufacturing unit):

SI. No.	Name(s) of the product(s)	Annual Installed capacity	Actual Production during the last year or from the date of going into commercial production to the date of submission of the	Remarks
---------	---------------------------	---------------------------	--	---------

application

Quantity	Value in rupees	Quantity	Value in rupees		
1	2	3	4	5	6 7
1					
2					
3					

12. Raw Materials (in case of manufacturing unit):

(a) Details of Raw materials utilized by the unit:

SI. 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:

SI. 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. Supply of finished produce(s).

SI. No.	Name(s) of the product(s)	Product(s) supplied during the last year or from the date of going into commercial production to the date of submission of the application	Remarks
		Within the State of Assam	
		Quantity	Value in rupees
1	2	3	4 5
123			

14. Employment position in the Unit.

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

Total:

15. Eligibility Certificate applied for the tax reimbursement.

SI. No.	Name of the tax incentives/ reimbursement 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 tax reimbursement under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017 are correct and true to the best of my/our knowledge and belief. Signature of the applicant(s) Status in relation to the unit Seal Place: Date: Certified/attested photocopies of the documents to be submitted along with the Application for Eligibility Certificate

1. Constitution of the unit.

(a) In case of partnership unit, registered deed of partnership with general power of attorney. (b) In case of private limited/public limited company : (i) Registration certificate under the Companies Act: (ii) Memorandum and articles of associations : (iii) List of Board of directors : (c) In case of co-operative society. (i) Resolution of the General Body for registration of the unit under SSI, if any : (ii) Registration certificate: (iii) Memorandum of articles of association :

2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM, etc., if any.

3. Land and building :

(a)In case of Government land allotted by Government : Allotment letter, Trace map and receipt of the premium paid to the Government for the allotment.(b)In case of lease hold land from a private owner : Lease Deed Agreement along with the general power of attorney and trace map.(c)In case of own land :(i)Purchase deed :(ii)Upto-date non-incumbency certificate :(iii)Jamabandi copy and trace map :(d)In case of Government land allotted by any Government agency :(i)Allotment letter and trace map :(ii)Deed of agreement:(e)In case of industrial shed allotment by any Government agency :(i)Allotment letter :(ii)Deed of agreement:

4. Sanction letter from the financial institution/bank for term .loan and working capital loan.

5. Power:

(i)Power sanction letter.(ii)Estimate of cost prepared by the ASEB.(iii)Test report.(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.

7. Certificate from a Chartered Accountant for fixed capital investment.

8. (i) List of employees indicating category status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibility certificate).

(ii)Employment certificate from the District Employment Officer.

9. (i) Project report of the unit.

(ii)Money receipt from the consultant for preparation of the project report.

10. First bill(s) money receipt(s) on the purchase of raw material(s).

11. Challan against the first sale of finished product(s).

12. Source of own finance/equity with supporting documents.

13. Agreement with National Research and Development Corporation for providing technical know-how, etc.

14. No objection certificate from the local bodies/authority and trade licences, if any.

15. NOC from the Pollution Control Board of Assam.

16. Copy of registration certificate under the Assam Goods and Services Tax Act, 2017.

17. Upto date tax clearance certificate from the Proper Officer.

18. Latest income-tax clearance certificate in the name of the unit.

19. Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s) of the scheme (s)

20. Any other documents sought for by the authority concerned.

Certificate from the Registered Chartered Accountant I/We hereby certify that M/s.....(name of the unit) has made the following capital investment in their unit prior to going into commercial production on -

SI. No.	Item of fixed assets	Value in rupees
1	Cost of land including stamp and registration fees, etc.	
2	Cost of development of land including boundary wall, approach road, if any (please specify).	
3	(a) Cost of the building.	
	(b) Office building.	
	(c) Architect's fees.	
4	Cost on plant and machinery.	
5	Accessories.	
6	Electrical installation.	
7	Loading, unloading, transportation, duties, erection expenses, etc.	
8	Pre-operative and preliminary expenses to be capitalized.	
9	Miscellaneous fixed assets.	

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

unit.

Date: Place Signature of the Chartered Accountant Registration No.

Annexure 4 Application form for Grant of Eligibility Certificate [Expansion Unit] [Para 10]

1. (a) Name of the Unit

(b) Office address with telephone No. (if any) (c) Factory address with telephone No. (if any) (d) GSTIN

2. (a) Constitution of the unit (please specify whether proprietorial/partnership/private limited company/public limited company/cooperative society),

(b) Name(s), permanent address(es) and present address(es) of the Proprietor/partners/directors of the Board of directors/Secretary and President of the Co-operative Society/Trustee with the mention of their Permanent Account Number (PAN), if any, given by the income-tax authority. (c) Date of Registration under the Companies Act/or the concerned Act (the Act should be clearly stated) (d) Address of Registered Office of the company,

3. Details of Registration of the Unit

(a) Micro/SSI Registration (a) Provisional Registration No. (b) Permanent Registration No. (b) Large and Medium Number and date of Industrial Licence/Letter of Intent/Industrial Entrepreneurs Memorandum.

4. Whether the prior approval has been given by the implementing agency for substantial expansion?

(a) If yes, the date of approval. (b) Name of the consultant who had prepared the project report.

5. Whether the Project Report has been prepared and if so,

(a) Name of the Consultant. (b) Amount paid as Consultancy fees.

6. Details of the land and buildings of the unit.

A. Details of land, I. Please specify, whether the land is 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 Nov 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: (i) Name and address of the owner of the land. (ii) Total area of the land. (iii) Dag No. and Patta No., Revenue Village and Mauza. (iv) Date of agreement of lease. (v) Date of registration of

the lease and amount paid for the lease agreement.(vi)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.

7. B. Details of building:

I. Whether the factory building has been constructed, If so:Date of starting and completion of the civil works.(a)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.

8. Date of commencement of production -

(a)Prior to completion of substantial expansion.(b)After completion of substantial expansion.

9. Additional Fixed Capital Investment.

SI. No.	Items(s)	Prior to completion of substantial expansion(gross value)	Additional investment made	Total investment after substantial expansion
1	2	3	4	5
(a)Land	(b)Site development	(c)Building	(i)Office Building(ii)Factory Building	(d)Plant and machinery
(e)Accessories	(f)Installation and electrification	(g)Other fixed assets	Total:	

10. Source of additional investment:

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

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

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

12. Power

SI. No.	Item(s)	Prior to substantial expansion (kwh)	Additional (kwh)	Total after substantial expansion (kwh)
1	2	3	4	5
12345	Sanction of power with letter No. Date of sanction Date of connection of power Connected load			

13. Date of commencement of commercial production :

(a) Prior to substantial expansion : (b) After substantial expansion :

14. (a) Details of production :

(i) Prior to substantial expansion :

SI. No.	Name(s) of the product(s)	Annual installed capacity Value in rupees	Actual production during the year before undergoing substantial expansion	Percentage of utilisation of installed capacity
1	2	3	4	5
1234				6

(ii) After substantial expansion :

SI. No.	Name(s) of the product(s)	Annual installed capacity Value in rupees	Actual production during the last ordinal year of commencement of production or from the date of going into commercial production after substantial expansion to the date of submission of the application	Percentage of utilisation of installed capacity
1	2	3	4	5
12				6

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

15. Raw materials:

(a) Details of raw materials utilized by the unit: (i) Prior to substantial expansion: (Please furnish information for last 3 ordinal years of commencement of production)

SI. 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
123				6 7

(ii) After substantial expansion :

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

IIIIII

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

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

16. Sales of finished products(s)

(a) Prior to substantial expansion (Please furnish information for last 3 ordinal years of commencement of production)

SI. No.	Remarks
---------	---------

Name(s) of the product(s)		Product(s) sold during the last ordinal year		
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
123				

(b)After substantial expansion.

SI. No.	Name(s) of the product(s)	Produce(s) sold during the last ordinal year of commencement of production or from the date of going into commercial production to the date of submission of the application			Remarks
		Within the State of Assam	Outside the State of Assam		
Quantity	Value in rupees	Quantity		Value in rupees	
1	2	3		4	5 6 7
123					

17. Employment Position in the unit

SI. No.	Category	Prior to substantial expansion No. of employees who are	After substantial expansion No. of employees who are	Total
	People not belonging to Assam	People of Assam	People not belonging to Assam	
1	2	3	4	5 6 7
1. Managerial2 .				
Supervisory3. Skilled4.				
Semi-skilled5.				
OthersTotal:				

18. Eligibility Certificate applied for the incentives :

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

19. Declaration:

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

Place:

Date: Signature of the applicants

Seal: Status in relation to the unit

Certified/attested photocopies of the documents to be submitted along with the Application for Eligibility Certificate

1. Constitution of the unit

(a)In case of partnership unit, registered deed of partnership with general power of attorney,(b)In case of private limited/public limited company :(i)Registration certificate under the Companies Act:(ii)Memorandum and articles of associations :(iii)List of Board of directors :(c)In case of co-operative society.(i)Resolution of the General Body for registration of the unit, if any:(ii)Registration certificate:(iii)Memorandum of articles of association :

2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM, etc., if any :

3. Land and building :

(a)In case of Government land allotted by Government : Allotment Letter, Trace map and receipt of the premium paid to the Government for the allotment.(b)In case of lease hold land from a private owner : Lease Deed Agreement along with the general power of attorney and trace map.(c)In case of own land :(i)Purchase deed :(ii)Upto-date non-incumbency certificate :(iii)Jamabandi copy and trace map :(d)In case of Government land allotted by any Government agency :(i)Allotment letter and trace map :(ii)Deed of agreement:(e)In case of industrial shed allotment by any Government agency :(i)Allotment letter:(ii)Deed of agreement:

4. Sanction letter from the financial institution/bank for term loan and working capital loan:

5. Power:

(i)Power sanction letter,(ii)Estimate of cost prepared by the ASEB.(iii)Test report,(iv)First bill of ASEB.(v)NOC for installation of generating set from the concerned authority.

6. List of plant and machinery including all bills/vouchers/money receipt both prior to and after substantial expansion

7. Certificate from a chartered accountant for additional fixed capital investment.

8. (i) List of employees prior to and after substantial expansion indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibility certificate),

(ii) Employment certificate from the District Employment Officer.

9. (i) Project report of the unit.

(ii) Money receipt from the consultant for preparation of the project report.

10. First bill(s) money receipt(s) on the purchase of raw material(s).

11. Challan against the first sale of finished product(s).

12. Source of own finance/equity with supporting documents.

13. Agreement with National Research and Development Corporation for providing technical know-how, etc.

14. No objection certificate from the local bodies/authority and trade licences, if any.

15. NOC/consent from the Pollution Control Board of Assam.

16. Balance sheet for the last accounting year preceding the date of completing substantial expansion.

17. Copy of registration certificate under the Assam Goods and Services Tax Act, 2017.

18. Latest income-tax clearance certificate in the name of the unit.

19. Upto date tax clearance certificate from the Prescribed Authority.

20. Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s) of the scheme(s).

21. Any other documents sought for by the authority concerned.

Certificate from the Registered Chartered Accountant I/We hereby certify that M/s.....
(name of the unit) has made the following additional fixed capital Investment in their unit at
..... (Location of the unit) prior to commencement of commercial production after substantial
expansion on.....

SI. No.	Item of additional fixed assets	Investment made prior to substantial expansion(Value in rupees)	Additional investment made for substantial expansion (Value in rupees)	Total fixed capital investment after substantial expansion (Value in rupees)
------------	---------------------------------------	--	---	---

1. Cost of land including the purchase value, registration, etc.

2. Cost of development of land including boundary wall, approach road, if any (please specify).

3. Cost of the building.

(a) Factory building. (b) Office building. (c) Architect's fees.

4. Cost on plant and machinery.

5. Accessories.

6. Electrical installation.

7. Loading, un-loading, transportation, erection expenses, etc.

8. Pre-operative and preliminary expenses to be capitalized.

9. Miscellaneous fixed assets.

I/We have checked the books of account including all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and are true. I/We also certify that all the

aforesaid items have been duly paid for and no outstanding against those is there in the books of the unit.

Date:Place: Signature of the Chartered Accountant

Annexure 5Eligibility Certificate(New Unit)[Para 10]

No. Date:

Certified that M/s.....bearing SSI/IEM/LI/IL registration No..... and GSTIN is granted Eligibility Certificate for claiming tax reimbursement under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017.Particulars of the Unit.

1. (a) Name of the Unit:

(b)Office address with telephone No.(c)Factory address with telephone No.(d)GSTIN,

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.

3. Date of commencement of commercial production/operation.

4. Eligible Fixed Capital Investment.

(a)Land.(b)Building.(c)Plant and machinery.Total:

5. Name of the finished products (in case of manufacturing unit)

Item(s) Annual installed capacity

(i)

(ii)

6. Name of the raw materials Annual installed capacity

(i)

(ii)

7. (a) No. of employees,

(b)Percentage of people of Assam.

8. Date of approval of meeting.

9. Eligibility Certificate issued for tax reimbursement Period of validity

(i)

(ii)

Office seal Signature of competent authority

Date:Place

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

Annexure 6 Eligibility Certificate [Expansion Unit] [Para 10]

No. Date:

Certified that M/s. bearing SSI/IEM/LI/IL registration No. and GSTIN is granted Eligibility Certificate for claiming tax reimbursement under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017. Particulars of the Unit.

1. (a) Name of the Unit:

(b) Office address with telephone No. (c) Factory address with telephone No. (d) GSTIN.

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.

3. (a) Date of commencement of commercial production.

(b) Date of commercial production after substantial expansion.

4. Fixed Capital Investment:

	Prior to substantial expansion	Additional investment made	Total investment after substantial expansion
1 Land (used for factory building)			
2 Building connected directly with manufacturing process.			
3 Plant and machinery.			

Total

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

Item(s)	Annual totalled capacity prior to substantial expansion	Annual installed capacity after substantial expansion
---------	---	---

1

2

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

Item(s)	Production prior to substantial expansion (Quantity)	Production after substantial expansion (Quantity)
---------	--	---

1

2

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

Item(s)	Annual requirement prior to substantial expansion	Annual requirement after substantial expansion (Quantity)
---------	---	---

1

2

B. Actual requirement of raw materials.

Item(s)	Actual annual requirement prior to substantial expansion (Quantity)	Actual annual requirement after substantial expansion (Quantity)
---------	---	--

1

2

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

Incentive Period of validity

1

2

Office
Seal: Date: Signatures of the Competent authority.

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

Annexure 7 Application Form For Grant Of Certificate Of Entitlement [New Unit/Expansion Unit] [Para 10] To The Commissioner of State tax, Assam/The Asst. Commissioner of State

tax/Supdtt. of State tax UnitI, Shri/Smt.....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
 Finn/Company/Cooperative 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 reimbursement of tax in respect of the intra-State supplies, under the
 Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017.

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

(a)Name, location, branch(es):(b)Description of the finished products, (in case of manufacturing Unit):(c)Description of goods required for use as raw materials in the manufacture of the finished products mentioned above(d)The Unit is in Micro/SSI/Medium/Large Sector (mention the one applicable):(e)Date of commencement of production of the Unit:(f)Date of commencement of production after the completion of the substantial expansion in case of a unit undergoing substantial expansion:(g)Eligibility Certificate No. and date :

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.

SI. 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 reimbursement of tax are correct and true to the best of my/our knowledge and belief.

Seal:Date: Signatures of the applicantName of the applicant in full(In Block letters)His/Her status in relationthe Unit mentioned above

AcknowledgementReceived the application in the PART-I from forthe issue of a Certificate of Entitlement.

Seal:Date:Place: Signatures of the receipt clerk of the Office of theCommissioner of State tax,

Assam/Assistant Commissioner of Statetax/Superintendent of State tax

Annexure 8 Certificate of Entitlement [New unit/Expansion unit] [Para 10] Certificate of Entitlement

No. Date: This is to certify that the unit in the name and style of
M/s..... situated at..... (place) having
GSTIN..... under the Assam Goods and Services Tax Act, 2017
and holding Eligibility Certificate number..... dated.
..... is entitled for reimbursement of tax in accordance with the provisions of the Assam
Industries (Tax Reimbursement for Eligible Units) Scheme, 2017. The dealer is entitled for
reimbursement of tax to the extent of Rs..... within the period from to in
respect of intra-State supplies of its finished products(s), namely
..... This certificate is valid from..... to
..... subject to renewal from year to year.

Date of Signatures of the Commissioner of Statetax, Assam; Assistant
Issue: Commissioner of State tax/Superintendent of State tax
Place:

(*Strike out whichever is not applicable)

The certificate is renewed

and the period of validity

is extended as specified

From

To

Total amount of

reimbursement

availed before the

renewal period

Remaining amount of

reimbursement for

the renewal period

Initial of

the

ACT/ST

with date

below: Serial No. of

renewal

Annexure 9 Application For Refund [Para 11]

- 1 Registration Number (GSTIN) :
- 2 Name and address of the person claiming the refund :
- 3 Legal Name :
- 4 Trade Name, if any :
- 5 Address of the eligible unit :
- 6 Relevant Industrial Policy :
- 7 Certificate of Entitlement No. and date :
- 8 Full period of eligibility of tax incentive : years (From to)
- 9 Tax period for which refund is claimed :
- 10 Amount already paid together with challan No. and date of payment :
- 11 The amount of refund claimed :
- 12 Details of output tax, tax credit availed and balance tax paid in cash, etc., and reimbursement claimed :
- SGST output tax payable Rs.
- SGST input tax credit utilized Rs.
- IGST input tax credit utilized Rs.

SGST payable Rs.

SGST Paid Rs.

Tax reimbursement claimed Rs.

13 Bank details (as furnished to the GST portal) :

Bank Account No. :

Name of the Bank :

Bank account type :

Name of the
account holder :

Address of the
bank branch :

IFSC Code :

MICR :

14 Total amount of tax incentive available as per EC :

15 Cumulative tax incentive/ reimbursement already availed upto the end of the
previous month before filing this claim for reimbursement :

16 Balance amount for which reimbursement is available at the beginning of the
tax period for which the reimbursement claim has been filed :

Verification I/We hereby declare that the particulars given herein are correct and true to the best of my/our knowledge and belief and I/we hereby apply for tax reimbursement under the Assam Industries Tax Reimbursement for Eligible Units) Scheme, 2017 after complying with the terms and conditions of the said Scheme. I/We further undertake to indemnify the Government of Assam for any revenue loss which may occur (might have occurred) due to incorrect reimbursement of tax. I/We further affirm and declare that no amount of tax reimbursement which is not due as per the conditions of the Tax Reimbursement Scheme shall be claimed by our unit and where any mis-declaration is detected, the amount paid by the Government shall be paid back by me/us with interest as per rate specified in this Scheme.

Date:..... Signatures of the proprietor/partner/director/authorised signatory

Place:..... Name Status

Annexure 10 [Para 12]

The

Assam Industries

(Tax
Reimbursement For
Eligible Units)

Scheme,
2017 Annexure
10 Refund Voucher

Counterfoil

The Assam Industries (Tax
Reimbursement For Eligible
Units) Scheme, 2017 Annexure
10 Refund Voucher (To be
presented within one month of
the issue)

Book No Book No

Voucher No Voucher No

Number and date of sanction order: Number and date of sanction order :

Refund payable to: To

GSTIN : The Treasury
Officer.....

Amount of Refund : The Agent, State Bank of
India.....

SGST amount
deposited against SGST amount deposited against
which refund which refund is claimed
is claimed

1. Certified that a refund of Rs.
.....is due to GSTIN
..... in respect of the return
period ending

2. Certified that the State tax
concerning which the refund is
given has been credited in the
Treasury.

Initials of
Commissioner of 3. Certified that no refund order,
State regarding the sum now in question
tax/Assistant Commissioner has not previously been granted and
of State tax/ this order of refund has been
Superintendent of entered in the original file under
State tax, as the case my signature.
may be

4. Please pay to..... the sum
of Rs.[Rupees (in words)
.....] on account of the above
refund, whose bank details are
given below : Name of Bank : Name
of branch : Account type : Account
No. : IFSC Code :

Treasury Seal: Date : Place :

Date of encashment Received payment Claimant's
signature

Initials of Commissioner of State
tax/Assistant Commissioner of State tax/
Superintendent of State tax, as the case
may be

Pay rupees
only..... Treasury/Sub-Treasury
Officer Agent or
Manager.....

Examined Accountant

This notification shall come into force on the date of its publication in the Official Gazette.