



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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

NOTIFICATION

The 28th January, 2022

Subject : Assam Industries (SGST Reimbursement for Eligible Units) Scheme, 2021.

No. FTX.31/2020/96. - 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 to provide reimbursement of tax paid under the Assam Goods and Services Tax Act, 2017 to the eligible new units which commence their commercial production/operation during the validity period of Industrial and Investment Policy of Assam, 2019 in terms of the eligibility criteria of the said policy or which are granted customised tax incentives under special notifications by the Finance (Taxation) Department, the Government of Assam is hereby pleased to notify the Assam Industries (State Goods and Services Tax Reimbursement for Eligible Units) Scheme, 2021, hereinafter referred to as the 'SGST 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 (State Goods and Services Tax Reimbursement for Eligible Units) Scheme, 2021.
- (2) This Scheme shall be deemed to have come into force with effect from 1st September, 2019.
- (3) The Scheme shall apply to the units manufacturing goods in Assam which are considered eligible for tax incentive with reference to the Industrial and Investment Policy of Assam, 2019 (hereinafter to be referred as the "Industrial Policy, 2019") and it includes hotels/resorts (3 Star and above), river cruise and generation of power through green technology.

2. Definitions. –

- (a) "eligible unit" means, a new unit which commences its commercial production/operation in the State of Assam on or after 1st September, 2019 but during the validity period of

Industrial and Investment Policy of Assam, 2019 in terms of the eligibility criteria of the said Industrial Policy, 2019 and it includes hotels/ resorts (3 Star and above category) and river cruise;

- (b) "manufacturing activity" means an activity which brings about a change in non-living physical object or article or thing (i) resulting in transformation of the object or article or thing into a new and distinct object or article or thing having a different name, character and use; or (ii) bringing into existence of a new and distinct object, article or thing with a different chemical composition or integral structure;
- (c) "Micro, Small and Medium enterprises" mean enterprises as per investment criteria under the Micro, Small and Medium Enterprises Development Act, 2006 or as amended;
- (d) "Large units" mean where the investment in plant and machinery is more than Rs.10 crore or as amended;
- (e) "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 3 Star and above 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;

Central
Act No. 27
of 2006

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 3 star and above 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.

- (f) "plant and machinery" shall cover the cost of newly purchased plant and machinery as erected at site. Relocated/recycled/refurbished plant and machinery will not be eligible. Further, the expression 'plant and machinery', for the purpose of hotels/resorts 3 Star and above category and river cruise, shall mean such plant and machinery, shown in the **Schedule** annexed to this Scheme.

3. **Scope of operation .-**

- (1) Notwithstanding anything contained in the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017, this SGST Reimbursement Scheme shall be applicable to the new units which commence their commercial production/operation during the period from the 1st day of September, 2019 upto the validity period of the Industrial Policy, 2019 in terms of the eligibility criteria of the said policy.
- (2) The SGST Reimbursement Scheme shall be limited to the tax which accrues in cash to the State Government under Assam Goods and Service Tax Act, 2017.
- (3) A unit shall have employment of minimum 80% people of Assam in the managerial cadre and 90% people of Assam in the non-managerial cadre. The employment certificate shall be obtained from the competent authority and at the same time the unit should follow the existing labour laws as regards to the employment and wages in the unit.

4. Limitation and conditions .—

Notwithstanding anything contained in this Scheme, units engaged in manufacture of following categories of goods shall not be eligible for tax reimbursement under this Scheme : -

- (i) All goods falling under Chapter 24 of the First Schedule to the Central Excise Tariff Act, 1985 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.
- (iii) Plastic carry bags of less than 20 microns as specified by Ministry of Environment and Forests Notification No. S.O. 705(E) dated 02.09.1999 and S.O. 698(E) dated 17.06.2003.
- (iv) Goods falling under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 produced by petroleum or gas refineries.
- (v) In order to ensure genuine industrial activities, benefits under this Scheme shall not be admissible to goods in respect of which only peripheral activities like preservation during storage, cleaning operation, packing, re-packing, labelling or re-labelling, sorting, alteration of retail sale price etc. takes place.
- (vi) Coke.
- (vii) Saw mill.
- (viii) Tea.
- (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 / or packaging of any type of edible oil. However, a unit which undertakes manufacturing of edible oil instead of mere refining and packaging, shall continue to get the incentive.
- (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 one crore.
- (xviii) Conversion of coal to coke and Coke (including Calcined Petroleum Coke).

Central
Act No. 5
of 1986

Central
Act No. 5
of 1986

Central Act
No. 5 of 1986

Provided that the Finance (Taxation) Department, may, by an Order to be published in the Official Gazette, modify the above list.

5. Submission of Investment intention.-

Any person who undertakes setting up a new unit shall furnish such information to the jurisdictional General Manager, District Industries and Commerce Centre (DICC) in the format annexed as **Statement-A** at **ANNEXURE-1** of this Scheme within 30 days from the date of receipt of Acknowledgement of Industrial Entrepreneurs Memorandum (IEM), Udyog Adhar, etc., as the case may be. Such person shall also submit a quarterly statement of investment expenditure incurred for quarters ending June, September, December and March of each financial year till commencement of commercial production in the format annexed as **Statement -B** at **ANNEXURE-2** of this Scheme.

Such person shall also submit self-attested/ certified copies of these statements to the jurisdictional Joint Commissioner of State Tax/Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax.

6. Procedure for grant of Eligibility Certificate. –

The procedure for applying Eligibility Certificate shall be as per Clause 15.0 of the Industrial Policy, 2019. Application shall be in the format annexed at ANNEXURE- 3 and issuance of certificate shall be in the format annexed at ANNEXURE- 4 .

7. Procedure for grant of Certificate of Entitlement.-

- (1) The application for the grant of Certificate of Entitlement by an eligible new unit, holding an Eligibility Certificate granted under this Scheme shall be submitted in the format annexed at ANNEXURE-5 to the Principal Commissioner of State Tax in case of small/medium/large unit and to the concerned Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax, in case of a micro unit within 90 days of the receipt of Eligibility Certificate unless there was sufficient cause which prevented the unit from filing the application within such time.
- (2) The Principal Commissioner of State Tax or the concerned Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax, as the case may be, shall grant a Certificate of Entitlement to the eligible new unit in the format annexed at ANNEXURE-6 ordinarily within 30 days from the date of the receipt of the application from such unit.

8. Determination of the amount reimbursable.– Subject to other provisions, the amount reimbursable under this Scheme to the eligible unit shall be as below: -

- (1) An eligible new unit which commences its commercial production/operation during the period commencing from 1st September, 2019 or units which are granted customized tax incentives by special notification by the Finance (Taxation) Department, Government of Assam, 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 Tax Act, 2017 after utilization of the available amount of the input tax credit of the State tax (SGST) and Integrated tax (IGST) until the amount of such tax reimbursement exceeds the un-availed quantum of monetary ceiling or till the expiry of validity period of eligibility, whichever is earlier.
- (2) The time limit and monetary ceiling of such tax reimbursement for the eligible new unit shall be as per following scale: -

Category	Limit of tax reimbursement	
	New unit	
	For units set up in areas other than special parks (specified in next column)	For units set up in Plastic Park, Bamboo Park, Food Park, Tea Park and other Parks developed by or in-collaboration with State/Central Government.
Micro Enterprises	15 (Fifteen) years subject to maximum of 200% of Fixed Capital Investment.	15 (Fifteen) years subject to maximum of 250% of Fixed Capital Investment.
Small Enterprises	15 (Fifteen) years subject to maximum of 150% of Fixed Capital Investment.	15 (Fifteen) years subject to maximum of 180% of Fixed Capital Investment.

Medium and Large Enterprises	15 (Fifteen) years subject to maximum of 150% of Fixed Capital Investment.	15 (Fifteen) years subject to maximum of 150% of Fixed Capital Investment.
Hotels/resorts 3 star and above category and river cruise	10 (Ten) years subject to maximum of 100% of 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 (fifteen) years.

Further, for the hotels/resorts 3 Star and above category and river cruise, the time limit of 10 (ten) years shall be calculated from the date of commencement of commercial 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 10 (ten) years.

- (3) In case of new eligible units, the extent of reimbursable amount of the State tax (SGST) shall be 100% of the amount of net 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.
- (4) A new eligible mega unit, which commences its commercial production/operation during the period commencing from 1st September, 2019 upto the validity period of the Industrial Policy, 2019 in terms of the eligibility criteria of the said policy, 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 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 Tax 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. The state Government may provide special dispensation to the unit where the investment in Fixed Capital Investment is above Rs.1000 Crores (one thousand crores) or generating a minimum of 2000 (two thousand) regular employment:

Provided that the quantum of monetary ceiling that may be allowed to a Mega unit, shall not exceed 200% of fixed capital investment.

Provided further that the benefit of tax reimbursement under this Scheme shall be subject to the condition that the unit after having availed of the benefit shall continue its production or operation at least for the next 5 (five) years not below 75% of the average production for the preceding 5(five) years. In case the unit violates this condition, it shall be liable to make, the full refund of tax availed of by it during the period of eligibility, as if no tax reimbursement was ever available to it:

Provided also that the provision of this clause shall not come into play if the loss in production is explained to the satisfaction of the authority concerned as being due to the reasons beyond the control of the unit:

Provided also that a unit shall not be called upon to pay any sum under this clause without having been given reasonable opportunity of being heard.

- (5) Investment in new and renewable source of energy. If a unit makes an additional investment of not less than five crore rupees for generation of power through green technology i.e. renewable sources of energy like solar plant etc. 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 to 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.
- (6) To avail the benefit of this SGST Reimbursement Scheme, eligible unit shall first utilize the available Input Tax Credit (ITC), to discharge the liability of State tax as per provision of the GST law. The balance of liability, if any, shall be paid in cash and where this condition is not fulfilled, the Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax, as the case may be, who examines and forwards the tax 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.

9. Procedure for grant of co-eligibility Certificate for green technology.-

- (1) A unit which undertakes the setting up of a plant for generation of power through Green technology shall furnish such information to the Industries Department within 30 days from the date of receipt of Acknowledgement of Industrial Entrepreneurs Memorandum (IEM), Udyog Adhar, etc, as the case may be in the format annexed as **Statement- A at ANNEXURE-1** of this Scheme. Such person shall also submit a quarterly statement of investment expenditure incurred for quarters ending June, September, December and March of each financial year till commencement of commercial production in the format annexed as **Statement- B at ANNEXURE-2** of this Scheme.
- (2) The unit generating power through Green technology i.e. any kind of renewable source of energy is to be certified by Assam Energy Development Agency (AEDA) under the Science and Technology Department, Government of Assam, which is the nodal agency for Assam, under the Ministry of Natural Resources and Environment (MoNRE), Government of India.
- (3) The installed capacity and the date of commissioning of the power plant through green technology is to be certified by the Industries Department and countersigned by APDCL.
- (4) The industrial unit shall install bi-directional meter for generation of power through Green technology alongwith the conventional electric meter or any other suitable technology as may be recommended by APDCL.

- (5) The industrial unit shall be operating at least at 60% of its annual installed capacity during the period of 12 consecutive months after commissioning of the Power Plant through green technology.
- (6) A Certificate regarding substantial reduction of use of fossil fuels and such renewable source of energy which results in replacement of conventional source of energy by at least 40% of regular consumption during such period shall be furnished by the unit which will be duly certified by APDCL in the format annexed at ANNEXURE-7.
- (7) Fixed Capital Investment means and includes investment in plant and machinery connected directly with generation of power through Green technology only and shall not include the cost of land and/or building on which such power plant is set up.
- (8) Units engaged in the manufacture of goods as described in para-4 of this Scheme shall not be eligible for the benefits granted to the units generating power through Green Technology.
- (9) Exemption shall not be granted to a standalone unit generating power through green technology.
- (10) The monetary ceiling and time limit for such unit shall be 100% of additional Fixed Capital Investment (FCI) commencing from the date of generation of power till the expiry of the period of eligibility of Eligibility Certificate (EC) issued to the industrial unit or for a period of 10 years whichever is later.
- (11) The Industries and Commerce Department shall grant a Co- Certificate of Eligibility to the eligible units generating power through green technology.
- (12) The Principal Commissioner of State Tax shall grant a Co-Certificate of Entitlement to the eligible units generating power through green technology holding a Co- Certificate of Eligibility.

10. Separate GST registration for availing 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 available, 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.

11. Particulars of Certificate of Entitlement on the invoice and addition of suffix 'EX' in invoice number.—

- (1) The holder of the Certificate of Entitlement of an eligible unit under the SGST 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 SGST 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.

12. 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, shall not be entitled to avail the input tax credit on inward supply of goods for utilising the same for payment of IGST if the goods so supplied by him are manufactured by a unit eligible under the SGST 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.

Central
Act No. 13
of 2017

13. Eligible unit – furnishing of one-time information .–

An eligible new unit holding the Eligibility Certificate and the Certificate of Entitlement issued under this scheme or special notifications, as the case may be, while applying for tax reimbursement for the first time under this Scheme, shall furnish information in the format annexed at **ANNEXURE-8** 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-9**.

14. Application for tax reimbursement .–

- (1) The eligible unit holding a Certificate of Entitlement shall file an application in the format annexed at **ANNEXURE-10** 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 Deputy Commissioner of State tax or the Assistant Commissioner 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 Tax 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:

Act No.
XVIII of
2017

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 the eligible units which have not been issued the Eligibility Certificate and Certificate of Entitlement prior to or after commencement of the SGST Reimbursement Scheme shall on grant of such Certificates, submit application(s) for tax reimbursement for the first time separately for each month in respect of periods prior to the date of issue of Certificate of Entitlement, within sixty days from the date of issuance of such Certificate of Entitlement:

Provided also that the Principal Commissioner of State tax may extend such period by a further period of one hundred and eighty days on application by the concerned unit:

Provided also that the Tax Reimbursement Committee or State Level Tax Reimbursement Committee as the case may be, may exonerate further delay of another one hundred and eighty days, if the Committee considers so to do, on application by the concerned eligible unit.

- (2) 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.

- (3) An eligible unit claiming reimbursement of State tax (SGST) shall furnish an annual statement in ANNEXURE-11 duly certified by a registered Chartered Accountant within three months of the succeeding financial year:

Provided that where the amount of tax to be reimbursed to an eligible unit exceeds fifty lakh rupees for a month, the unit shall also furnish the statement in ANNEXURE- 11 for that month along with the application for tax reimbursement.

- (4) The Principal 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.
- (5) 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.

15. Manner of reimbursement. –

- (1) The jurisdictional Deputy Commissioner of State tax or the Assistant Commissioner 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 Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, shall, within 7 (seven) days of the receipt of the application for reimbursement of tax, send the records of the case along with his recommendations to the Zonal Joint Commissioner of State tax with his specific recommendations. While forwarding the proposal to the Joint Commissioner of State tax, the jurisdictional Deputy Commissioner of State tax or the Assistant Commissioner 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 reimbursement already availed if any upto the end of the previous month before filing the claim for reimbursement under consideration;
 - (c) balance amount for which reimbursement is available against the claim for reimbursement under consideration [(c) – (a)-(b)];
 - (d) the amount of reimbursement claimed by the unit which is under consideration,
 - (e) balance amount available against future reimbursement [(e)= (c)-(d)]; and
 - (f) full period of eligibility: ____ years (from _____ to _____)
- (2) The Joint Commissioner of State tax shall examine thoroughly the reimbursement proposal and on being satisfied, forward the same to the Principal Commissioner of State tax with his specific recommendations within 7 (seven) 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 50 (fifty) lakhs rupees for the month, all such tax reimbursement proposals received from the Joint Commissioner of State tax by the Office of the Principal Commissioner of State tax during a period shall be placed before a Tax Reimbursement Committee consisting of the Principal Commissioner of State tax (Chairperson), Special/Additional

Commissioner of State tax, Special/Additional Commissioner of State tax (Member Secretary) and a representative of the Commissioner of Industries, Assam, which shall be notified by the Principal Commissioner of State tax.

- (b) Where the amount of tax to be reimbursed to an eligible unit exceeds 50 (fifty) lakhs rupees for the month, all such tax reimbursement proposals received from the Joint Commissioner of State tax by the Office of the Principal 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), Principal Commissioner of State Tax, Special/Additional Commissioner of State tax (Member Secretary), Special/Additional Commissioner of State tax and a representative of the Commissioner of Industries, Assam, which shall be notified by the Finance (Taxation) Department.
- (4) Every quarter, 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 Principal Commissioner of State tax, within 15 (fifteen) days of such recommendations, shall pass an order sanctioning the tax reimbursement and shall issue refund advice in the format annexed at **ANNEXURE-12** directly to the Cyber Treasury, Dispur with an intimation to the Office of the jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax and to the concerned eligible unit(s) and such refund advice may also be issued electronically to the Treasury. The Principal 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 Principal Commissioner of State tax.
- (9) Reimbursement amount under this Scheme shall be worked out on quarterly basis for which claims shall be filed on a monthly basis.
- (10) The jurisdictional Deputy Commissioner of State tax or Assistant Commissioner 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 Principal Commissioner of State tax giving the details of tax reimbursement sanctioned by him.
- (11) The Principal Commissioner of State tax or the Deputy Commissioner of State Tax/ Assistant Commissioner 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.

16. Audit assessment and special audit .—

- (1) The Principal 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 claimed.
- (2) The Principal 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.

17. Budgetary provision and placing adequate fund at the disposal of Principal Commissioner of State tax .—

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 Principal Commissioner of State tax. In case such budgetary provision falls short, further amount shall be allocated through supplementary demand.

18. Repayment by claimant/ recovery and dispute resolution.-

- (1) The reimbursement of tax allowed is subject to the conditions specified under the SGST 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 at the rate of 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 SGST 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 Deputy Commissioner of State tax or Assistant Commissioner of State tax, as the case may be.

19. Procedure for recovery. —

- (1) Where any amount is recoverable from a unit, the jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax, as the case 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 Deputy Commissioner of State tax or Assistant Commissioner of State tax, as the case may be, shall, after the lapse of 60 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.

0. Termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of or non-compliance with any of the conditions laid down in the Scheme .-

- (1) Under this Scheme, the Eligibility Certificate as well as the Certificate of Entitlement is granted to a unit, which fulfils all eligibility conditions in terms of this Scheme to enable the unit to enjoy the benefit of tax exemption in terms of this Scheme. Violation of any condition of the eligibility or information on any of these conditions being found false at any time after issuance of the Eligibility Certificate or obtaining of such certificate by fraud or misrepresentation or suppression of facts or failure on the part of the holder of the Certificate of Entitlement to comply with any condition or to furnish any information required by the concerned Deputy Commissioner of State tax or Assistant Commissioner of State tax with regard to the implementation of this Scheme shall entail the termination of both the Eligibility Certificate and Certificate of Entitlement.
- (2) For violation of any condition of eligibility in reference to which the Eligibility Certificate has been granted to an unit as per the provisions of this Scheme or if it is found at any time after issuance of Eligibility Certificate to an unit that the information furnished by it on any of the conditions, which had led to the issue of the Eligibility Certificate to the unit is false or it is found that the Certificate was obtained by fraud or misrepresentation or suppression of facts, the competent authority which had issued the Eligibility Certificate shall be competent to terminate the same after giving an opportunity of hearing to the holder of the Eligibility Certificate against such termination. In the event of any such termination, the competent authority shall intimate the fact of such termination forthwith to the concerned eligible unit and the Principal Commissioner of tax and the concerned Deputy Commissioner of State tax or Assistant Commissioner of State tax. On receipt of such intimation, the Principal Commissioner of State tax or the Deputy Commissioner of State tax or Assistant Commissioner of State tax shall cancel forthwith the Certificate of Entitlement issued to that unit and require such unit to surrender the hard copy of the same issued to him forthwith.
- (3) For failure on the part of a holder of the Certificate of Entitlement to comply with any condition of eligibility under the Scheme or to furnish any information required by the Deputy Commissioner of State tax or Assistant Commissioner of State tax with regard to the implementation of this Scheme as per this notification, the Principal Commissioner of tax or the Deputy Commissioner of State tax or Assistant Commissioner of State tax 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 Principal

Commissioner of State tax or the concerned Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax 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 Principal Commissioner of State tax or the concerned Deputy Commissioner of State tax or Assistant Commissioner of State tax. Further, it would not be necessary that Eligibility Certificate is terminated before Certificate of Entitlement is terminated.

- (4) If a unit to which a Certificate of Entitlement has been granted under the SGST Reimbursement Scheme closes down or reaches the monetary ceiling of exemption, the unit shall report in writing within fourteen days from the date of such eventuality to the jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax and the authority which had issued the eligibility Certificate to it. Simultaneously along with 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 Deputy Commissioner of State tax or Assistant Commissioner 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.
- (5) Any unit which is found on investigation to over-state 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 SGST Reimbursement Scheme ab-initio.

Act No.
XVIII of
2017

21. Saving clause .—

- (1) Notwithstanding anything contained in this Scheme, all proceedings relating to the issuance of Eligibility Certificate and Certificate of Entitlement in respect of any period before the date of commencement of this SGST 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.

22. Power to remove difficulties .—

- (1) If any difficulty arises in giving effect to the provisions of the SGST Reimbursement Scheme, the Principal 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 Principal Commissioner of State tax may, with 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 SGST Reimbursement Scheme, the decision of the Government in the Finance (Taxation) Department shall be final and binding.

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

SCHEDULE

[list of plant and machinery for hotels/resorts 3 Star and above category]

[See para 2(f)]

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 Parlor / 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.

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE-I

Statement-A

[See Para 5 and 9(1)]

1. (a) Name of the person or firm:
(b) Address with Telephone No. (if any):
2. (a) Constitution of the informant (please specify):
Whether Proprietorship/ Partnership/
Private Limited Company/ Public Limited Company/
Co-operative Society/ others) :
- (b) If a company, date of registration under the Companies Act and address of its
Registered Office:
3. Whether the Project Report has been prepared and if so,
(a) Name of the consultant:
(b) Amount paid as Consultancy:
4. Intended Capital Investment (As per current estimates)
(a) Land:
(b) Site Development:
(c) Buildings:
(i) Office building:
(ii) Factory building:
(d) Plants & Machinery:
(e) Accessories:
(f) Installation and electrification:
(g) Other fixed assets:
(h) Preliminary and pre-operative expenses:
Total :
5. Expenses incurred upto the time of furnishing the information,
(a) Consultancy :
(b) Land :
(c) Site Development :
(d) Plants & Machinery:
(e) Accessories :
(f) Civil works :
Total :

Signature of the informant(s)

Status in relation to the owner of the proposed enterprise

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE-2

Statement-B

STATEMENT OF QUARTERLY EXPENDITURE

[See para 5 and 9(1)]

Statement of Expenditure for the quarter ended on

D	D	M	M	Y	Y	Y	

1. Name of the person or firm in the process of setting up an enterprise/hotel under the Industrial Policy, 2019.
2. Details of Expenditure:

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

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE -3

APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE

[Para-6]

1.
 - a. Name of the Unit/Hotel etc. :
 - b. Office address with telephone No. (if any) :
 - c. Factory/Hotel address with telephone No. (if any) :
 - d. GSTIN :
 - e. Income Tax Permanent Account No. (PAN) :

2.
 - a. Constitution of the unit/hotel etc. (please specify whether Proprietorial/Partnership/Private Limited Company/ Public Limited Company/ Co-operative Society).
 - b. Name (s), permanent address(es) and present address(es) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Co-operative Society/Trustee with the mention of their permanent Account Number (PAN), if any, given by the income tax authority.
 - c. Registration No. and Date 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 License/Letter of Intent/Industrial Entrepreneurs Memorandum.

4. Registration No./License No. and Date, if any:
 - a. Issued by the Municipal Authority:
 - b. Issued by the Tourism Department
 - c. Issued by the Inland Water Transport Department:
 - d. under the Shops & Establishments Act:
 - e. under the Food Safety and Standards Act:

5. Details of Bank Account (s)
 - a. Bank Account no:
 - b. Name of the Bank:
 - c. Bank Account Type:
 - d. Name of the Account holder:
 - e. Address of the Bank Branch:
 - f. IFSC Code:
 - g. MICR:

6. Whether the Project Report has been prepared and if so,
 - (a) Name of the Consultant:
 - (b) Amount paid as Consultancy fees:

7. Star Category of the Hotel/Resort:
Certificate No. & Date issued by the competent authority

8. Details of the Land and Buildings of the unit/hotel etc:
 - 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 building has been constructed, if so:
 - a. Date of starting and completion of the civil works.
 - b. Total area under construction
 - II. If the building 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.
9. Fixed Capital Investment.
 - a. Land :
 - b. Site development:
 - c. Building:
 - (i) Office building :
 - (ii) Factory/Hotel building :
 - d. Plant and Machinery :
 - e. Accessories :
 - f. Installation and electrification :

- g. Other fixed assets :
- h. Preliminary & preoperative expenses :
- Total:
10. Means of finance :
- a. Equity Capital :
- b. Margin Money :
- c. Share Capital from the Government :
- d. Any other sources :
- e. Borrowing :
- Total :
11. 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):
12. 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):
- h. Installed Capacity of Generator Set (in KVA), (if any)
- i. Date of installation of Generator Set:

13. Date of commencement of production/operation.

14. Details of the production of the unit (in case of manufacturing unit):

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

15. Raw Materials (in case of manufacturing unit):-

(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

16. Supply of finished product(s).

Sl. 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
1.				
2.				
3.				

17. 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:					

18. Eligibility Certificate applied for the tax reimbursement.

Sl. No.	Name of the tax incentives/ reimbursement 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 tax reimbursement under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2021 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 proprietorship, documents relating to address proof like aadhar card/voter card/driving license etc.
 - b. In case of partnership unit, registered deed of partnership with general power of attorney.
 - c. 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;
 - d. 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/license from the:
 - a. Municipal Authority;
 - b. Tourism Department
 - c. Inland Water Transport Department;
 - d. Shops & Establishments Act;
 - e. Food Safety and Standards Act;
 - f. Companies Act etc;
3. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.
4. 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;

5. Sanction letter from the Financial Institution/Bank for Term Loan and Working Capital Loan.
6. Power:
 - i. Power sanction letter.
 - ii. Estimate of cost prepared by the ASEB.
 - iii. Test report.
 - iv. First bill of ASEB.
 - iv. NOC for installation of generating set from the concerned authority.
 - v. Invoices against the purchase and other documents relating to the installed capacity of Generator Set.
7. List of plant and machinery including all bills/vouchers/money receipt.
8. **Engineers Certificate for civil works.**
9. Certificate from a Chartered Accountant for fixed capital investment.
10.
 - 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.
11.
 - i. Project report of the unit.
 - ii. Money receipt from the consultant for preparation of the project report.
12. First bill(s) money receipt(s) on the purchase of raw material(s).
13. Challan against the first sale of finished product(s).
14. Source of own finance/equity with supporting documents.
15. Agreement with National Research and Development Corporation for providing technical know-how etc.
16. No objection certificate from the local bodies/authority and trade licences, if any.
17. NoC from the Pollution Control Board of Assam.
18. Copy of registration certificate under the Assam Goods and Services Tax Act, 2017.
19. **Upto date tax clearance certificate from the Proper Officer.**
20. Latest income tax clearance certificate in the name of the unit.
21. Eligibility certificate(s) issued, if any, to the unit before the present application with the name(s) of the scheme(s)
22. 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

<u>Sl. No.</u>	<u>Item of fixed assets</u>	<u>Value in rupees</u>
1.	Cost of land including stamp & 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, un-loading, 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 :

Signature of the Chartered Accountant

Place:

Registration No.

ENGINEERS CERTIFICATE

I/we hereby certify that against an estimated value of Rs.....(Rupees.....) on the Building and other civil construction works of M/s.....located athaving production/service activity of.....has completed Civil Construction as shown below:

Date :

Signature of the Engineer

Place:

Name:

Designation:

Sl.no.	Particulars	Date of Starting	Date of completion	Assessed value	Remarks
1.	Factory/Institutional building and other civil construction works directly connected to manufacturing/service activities of the unit				
2.	Office Building, Labour Quarter and other civil construction works not directly connected to manufacturing /service activities of the unit				

Seal:

N.B. This Certificate is not required if the investment in civil works is below Rs.5.00 lakhs.

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

**ANNEXURE 4
ELIGIBILITY CERTIFICATE**

(See para-6)

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 (SGST Reimbursement for Eligible Units) Scheme, 2021

Particulars of the Unit.

1.
 - a. Name of the Unit/hotels etc. :
 - b. Office address with telephone No. :
 - c. Factory/Hotel 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. Star category of the Hotel /Resort
Certificate No. & Date issued by Competent Authority:
5. Eligible Fixed Capital Investment.
 - a. Land
 - b. Building connected directly with manufacturing process/hotel premises.
 - c. Plant and machinery.

Total :

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

Item(s)

Annual installed capacity

(i)

(ii)

- | | | |
|-----|---|----------------------------|
| 7. | <u>Name of the raw materials</u> | <u>Annual requirement</u> |
| | (i) | |
| | (ii) | |
| 8. | a. Possition of Employment:
No. of employees. | |
| | Managerial | Non-Managerial |
| | b. Percentage of people of Assam. | |
| | Managerial | Non-Managerial |
| 9. | Date of approval of meeting. | |
| 10. | <u>Eligibility Certificate issued for tax reimbursement</u> | <u>Period of validity.</u> |
| | (i) | |
| | (ii) | |

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 (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE 5

APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT

[See Para-7(1)]

To

The Principal Commissioner of State tax, Assam/
The Deputy Commissioner of State tax/Assistant Commissioner of State tax
Unit _____

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/hotel/resort/cruise/others doing business as (name of the Unit/hotels etc.)
_____ P.O. _____ Thana _____ of
District _____ and with branches/additional places of business at _____ hereby
apply for a Certificate of Entitlement for reimbursement of State Tax in respect of the intra-
State supplies/services, under the Assam Industries (SGST Reimbursement for Eligible Units)
Scheme, 2021

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

- a. Name, location, branch(es):
- b. Additional places of business:
- c. GSTIN:
- d. Description of the finished products, (in case of manufacturing Unit):
- e. Description of the business activity, (in case of service sectors):
- f. Description of goods required for use as raw materials in
the manufacture of the finished products mentioned above:
- g. The Unit is in Micro/SSI/Medium/Large Sector (mention the one
applicable):
- h. Date of commencement of production/operation of the Unit :
- i. 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.

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

Seal:

Date :

Place :

Signature of the applicant.....

Name of the applicant in full.....

(In block letters)

His/Her status in relation to the Unit
mentioned above.....**Acknowledgement:**

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

Seal:

Date:

Place:

Signature of the receipt clerk of the Office of the
Principal Commissioner of State tax, Assam/
Deputy Comm. of State tax/Asst Comm. of State tax

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE 6

CERTIFICATE OF ENTITLEMENT

[See para-7(2)]

Certificate of Entitlement No. _____ Date: _____

This is to certify that that the unit in the name and style of _____
situated at _____ (main place of
business) and having additional place(s) of business at _____
and possessing GSTIN _____
under the Assam Goods and Services Tax Act, 2017 and
holding Eligibility Certificate number _____ dated _____ is
entitled for reimbursement of State tax in accordance with the provisions of the Assam
Industries (SGST Reimbursement for Eligible Units) Scheme, 2021

The unit is entitled for reimbursement of State tax to the extent of Rs. _____
within the period from _____ to _____ in respect of its business
activity/ intra-State supplies of finished products (s) namely:-
_____.

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

Date of issue

Signature of the Principal Commissioner of State tax, Assam
Deputy Commissioner of State tax/Asst. Comm. of State tax

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 reimbursement availed before the renewal period	Remaining amount of reimbursement for the renewal period	Initial of the Deputy Commissioner of State tax/Asst. Comm. of State tax with date
1	2	3	4	5	6

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE 7

[See para- 9(6)]

Certificate of Power Consumption

Part-A

(For Industries and Commerce Department)

1. Name of the Industrial Unit:
2. GSTIN:
3. Address:
4. Date of commissioning of the power plant:
5. Annual installed capacity;
6. Capacity utilisation:

Sl.No.	Months & year	Installed capacity	Capacity utilized	% of capacity utilisation
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13	Total			

Office seal-
Date-
Place-

Name-
Signature-
Designation-

Part-B (For APDCL)

Sl.No.	Months & Year	Total Energy consumed	Energy consumed through Grid	Energy consumed through Green Technology	% of Energy used through Green technology
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total				

Office seal-
Date-
Place-

Name-
Signature-
Designation-

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE- 8

Information/ Particulars to be furnished for the first time

(See para-13)

1. Name of the eligible unit :
2. Office address with telephone no. (if any) :
3. Factory/Hotel 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 Registration :
 - I. Provisional Registration No. :
 - II. Permanent Registration No. :
 - (b) Large and Medium :
7. Registration No. under the Assam GST Act, 2017 :
with details of jurisdictional unit office :
8. Date of commencement of commercial production/operation:
9. Name(s) of raw materials :
10. Name(s) of finished product(s) :
11. Eligibility Certificate (s) No. and date :
12. Certificate(s) of Entitlement No. and date :
13. Total amount of exemption available as per EC :
14. Period during which exemption is available as per EC :
15. 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	:

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 _____

THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE UNITS) SCHEME, 2021**ANNEXURE 9****Affidavit – Cum – Indemnity Bond****[See para 13(c)]**

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 (SGST Reimbursement For Eligible Units) Scheme, 2021 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 :

NAME:

PLACE:

SIGNATURE:

ADDRESS:

DESIGNATION:

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 alongwith 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.

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE 10

APPLICATION FOR REIMBURSEMENT

[See para-14(1)]

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 reimbursement is claimed :
10. Amount already paid together with challan no. and date of payment :
11. The amount of reimbursement claimed :
12. Details of output tax, tax credit availed & balance tax paid in cash etc. and reimbursement claimed :

SGST output tax payable	Rs.	
IGST input tax credit utilized	Rs.	
SGST input tax credit utilized	Rs.	
SGST payable	Rs.	
SGST paid	Rs.	
Ineligible claim	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 (SGST Reimbursement for Eligible Units) Scheme, 2021 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 SGST 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/
authorized signatory

Place: _____

Name _____

Status _____

**THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE
UNITS) SCHEME, 2021**

ANNEXURE-11

[See para- 14(3)]

Certificate of Chartered Accountant

Part-A

1. Name & address of the Unit/hotels etc. :
2. Registration Number (GSTIN) :
3. Legal Name :
4. Trade Name :
5. Relevant Industrial Policy :
6. Certificate of Entitlement No. & Date :
7. Full period of eligibility of tax incentive :
8. Month/Year to which the certificate relates :
9. Particular of the Unit/hotels etc. :

Sl. No.	Month/Year	Name of the finished Products	Annual Installed Capacity (in Qty.)	Production (in Qty.)	Sale/Disposal (in Qty.)	Turnover (in Rs.)
A	B	C	D	E	F	G
1	April					
2	May					
3	June					
4	July					
5	August					
6	September					
7	October					
8	November					
9	December					
10	January					
11	February					
12	March					
13	Total					

THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE UNITS) SCHEME, 2021

ANNEXURE 12

[See para-15(5)]

THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE UNITS) SCHEME, 2021 ANNEXURE 8 REFUND VOUCHER COUNTERFOIL	THE ASSAM INDUSTRIES (SGST REIMBURSEMENT FOR ELIGIBLE UNITS) SCHEME, 2021 ANNEXURE 8 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 which refund is claimed	SGST amount deposited against which refund is claimed
	1. Certified that a refund of Rs. is due to having 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 Principal Commissioner of State tax/ Deputy Commissioner of State tax/Asst. Comm. of State tax, as the case may be	3. Certified that no refund order, regarding the sum now in question has previously been granted and this order of refund has been entered in the original file under my signature.
	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:	Initials of Principal Commissioner of State tax/ Deputy Commissioner of State tax/Asst. Comm. of State tax, as the case may be	
Date of encashment	Received payment Claimant's signature	Pay rupees only _____ Treasury/Sub-Treasury Officer Agent or Manager	
	Examined Accountant		

SAMIR K. SINHA,
Principal Secretary to the Government of Assam,
Finance Department.