

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

**EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

**PUBLISHED BY AUTHORITY**

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No.313 Dispur, Tuesday, 13th September, 2005, 22nd Bhadra, 1927 (S.E.)

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

**NOTIFICATION**

**CORRIGENDUM**

The 9th September, 2005

No. FTX.81/05/Pt/17. -- Whereas some formats as Annexures-1 to XI which were required to be published in the Government Notification No.FTX.81/05/Pt/2, dated 28th July, 2005 published in the Assam Gazette Extraordinary No.266, dated 28th July, 2005 were left out while publishing the same in the aforesaid Gazette Notification.

Now, therefore, in the said Notification, after sub-para (3) of para 12, the following formats from Annexures-I to XI shall be inserted, namely :-



## THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

## Annexure-I

## APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE

## [Category "A" units- Para 5(1)]

1.
  - a. Name of the Industrial Unit
  - b. Office address with telephone no. (if any)
  - c. Factory address with telephone no. (if any)
2.
  - a. Constitution of the unit (please specify whether Proprietorial/ Partnership/Private Limited/Limited Company/ Co-operative Society).
  - b. Name (s), permanent address(es) and present address(es) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Co-operative /Trustee with the mention of their permanent Account Number (PAN) if any given by the income tax authority.
  - c. Date of Registration under the Companies Act/of the concerned Act (The Act should be clearly stated)
  - d. Registered Head office of the company.
3. Details of Registration of the Unit
  - a. SSI Registration
    - I. Provisional Registration No.
    - II. - Permanent Registration No.
  - b. Large & Medium  
Number and date of Industrial Licence/Letter of Intent/Industrial Entrepreneurs Memorandum...
4. Whether the Project Report has been prepared and if so.
  - a. Name of the Consultant
  - b. Amount paid as Consultancy fees
5. Detailed of the Land and Buildings of the unit.
  - A. Details of land
    - I. Please specify, whether the land is own/leased hold/allotted by the Government Agencies.
    - II. If own land :
      - a. Specify the mode of owning such as by way of inheritance, gift or purchase etc.
      - b. Total area
      - c. Location.
      - d. Dag Number & Patta Number, Revenue Village and Mauza:
      - e. Date of purchase of the land with value and the date of taking possession of the land



- III. If held under lease:
  - a. Name and address of the owner of the land
  - b. Total area of the land
  - c. Dag Number & Patta Number, Revenue Village and Mauza:
  - d. Date of agreement of lease
  - e. Date of registration of the land and amount paid for the lease agreement.
- IV. If the land allotted by the Government/Government agencies:
  - a. Name of the agency
  - b. Date of agreement
  - c. Annual rent/premium payable.
  - d. Total area allotted and its location.
- B. Details of building
  - I. Whether the factory building has been constructed, if so
    - a. Date of starting and completion of the civil works
    - b. Total area under construction
  - II. If factory shed has been allotted by the Government agencies:
    - a. Name of the agency.
    - b. Total covered area and open area allotted.
    - c. Annual rent fixed for the premises including the shed and the open space
    - d. Date of agreement
    - e. Total floor area
  - III. If the premises have been rented from private parties :
    - a. Name and address of the owner of the premises
    - b. Total floor area with the location of the premises
    - c. Date of the agreement in respect of rent
    - d. Annual rent for the premises.
- 6. Capital Investment.
  - a. Land
  - b. Site Development
  - c. Building
    - i. Office building
    - ii. Factory building
  - d. Plant and Machinery
  - e. Accessories
  - f. Installation and electrification
  - g. Other fixed assets
  - h. Preliminary & pre-operative 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 instruction (s)
  - b. Amount Sanctioned



- I. Term Loan
- i. Date of Sanctioned
  - ii. Amount Sanctioned:
  - iii. Amount disbursed till date :
  - iv. Name of the Institution(s)
- II Working capital
- i. Date of Sanction
  - ii. Amount sanctioned
  - iii. Amount disbursed till date:
  - iv. Name of the Institution (s)

- 9 Power etc.
- a. Actual Power requirement
  - b. Date of sanction of power and quantum
  - c. Date of approval of Test report
  - d. Connected load and Date of connection
  - e. Meter allotted and its number
  - f. First bill and money receipt No. and date
  - f. Average power requirement (in Kwh)

10. Date of commencement of production.

11. Details of the production of the unit :

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

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

Sl. No.	Name(s) of the raw materials	Annual requirement		Utilisation during the last account 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.						
4.						
5.						

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

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

13. Sales of finished product(s).

Sl. No.	Name(s) of the product(s)	Product(s) sold during the last account year/from the date of going into commercial production to the date of submission of the application				Remarks
		Within the State of Assam		Out of State of Assam		
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5.						

14. Employment position in the Unit.

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



15. Eligibility Certificate applied for the incentives.

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

16. Declaration.

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

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

Place:

Date:

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

1. Constitution of the unit.
  - a. In case of partnership unit, registered deed of partnership with general power of attorney.
  - b. In case of private limited/public limited company:
    - i. Registration certificate under the Companies Act:
    - ii. Memorandum and Articles of Associations:
    - iii. List of board of Directors:
  - c. In case of co-operative society.
    - i. Resolution of the General Body for registration of the unit under SSI, if any:
    - ii. Registration certificate:
    - iii. Memorandum of Articles of Association:
2. Registration certificate from the District Industries Centre (provisional and permanent) and LI/IL/IEM etc., if any.



3. Land and building:
  - a. In case of Government land allotted by Government: Allotment Letter, Trace map and receipt of the premium paid to the Government for the allotment.
  - b. In case of lease hold land from a private owner: Lease Deed Agreement alongwith the general power of attorney and trace map.
  - c. In case of own land:
    - i. Purchase deed:
    - ii. Upto-date non-incumbent certificate:
    - iii. Jamabandi copy and trace map:
  - d. In case of Government land allotted by any Government agency:
    - i. Allotment letter and trace map:
    - iii. 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 investment.
8.
  - i. List of employees indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibly certificate).
  - ii. Employment certificate from the District Employment Officer.
9.
  - i. Project report/Order of the unit.
  - ii. Money receipt from the consultant for being preparation of the project report.
10. First bill(s) money receipt(s) on the purchase of raw material(s).



11. Challan against the first sale of finished product(s).
12. Source of own finance/equity with supporting documents.
13. Agreement with National Research and Development Corporation for providing technical know-how etc.
14. No objection certificate from the local bodies/authority and trade licences, if any.
15. NOC from the Pollution Control Board of Assam.
16. Any other documents sought for by the authority concerned.

#### **Certificate from the Registered Chartered Accountant**

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

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

I/We have checked the books of accounts inclusive of the invoices etc. and certify that the aforesaid information are verified and certified to be true. I/We also certify that all the aforesaid items have been duly paid for and no credit is arisen there against in the books of the unit.

Date :

Signature of the Chartered Accountant

Place:

Registration No.



## THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

## Annexure-II

## APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE

## [Category "B" units- Para 5(1)]

1.
  - a. Name of the industrial unit.
  - b. Office address with telephone No. (if any)
  - c. Factory address with telephone No. (if any).
  
2.
  - a. Constitution of the unit (please specify whether proprietorial/partnership/private limited/limited company/co-operative society).
  - b. Name(s), permanent address(es) and present address(es) of the proprietor/partners/Directors of the board of Directors/Secretary and President of the Co-operative Society/Trustee with the mention of their Permanent Account No. (PAN), if any given by the Income Tax Authority.
  - c. Date of registration under the Companies Act/or the concerned Act (the Act should be clearly stated).
  - d. Registered Head Office of the Company.
  
3. Details of registration of the unit.
  - a. SSI Registration.
    - i. Provisional Registration No.
    - ii. Permanent Registration No.
  - b. Large and medium.
    - No. and date of Industrial Licence/Letter of Intent/Industrial Entrepreneurs Memorandum.
  
4. Whether the prior approval has been given by the implementing agency for expansion/modernization/diversification?
  - a. If yes, the date of approval.
  - b. Name of the consultant who had prepared the project report.
  
5. Details of the land and buildings of the unit.
  - A. Details of land.
 

Please specify, whether the land is owned/leased hold/allotted by the Government agencies.

    - I. If own land:
      - a. Specify the mode of owning such as by way of inheritance, gift or purchase etc.
      - b. Total area.
      - c. Location.
      - d. Dag No. and Patta No., Revenue Village and Mauza.
      - e. Date of purchase of the land with value and the date of taking possession of the land



## II. If held under lease.

- a. Name and address of the owner of the land.
- b. Total area of the land.
- c. Dag No. and Patta No., Revenue Village and Mauza.
- d. Date of agreement of lease.
- e. Date of registration of the land and amount paid for the lease agreement.
- f. Leased Deed of the agreement period as per the registered deed of the agreement.

## III. If the land allotted by the Government/Government Agencies:

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

## B. Details of building:

## I. Whether the factory building has been constructed? If so-

- a. Date of starting and completion of the civil works.
- b. Total area under construction.

## II. If factory shed has been allotted by the Government agencies.

- a. Name of the agency.
- b. Total covered area and open area allotted.
- c. Annual rent fixed for the premises including the shed and open space.
- d. Date of agreement.
- e. Total floor area.

## III. If the premises have been rented from private parties-

- a. Name and address of the owner of the premises.
- b. Total floor area with the location of the premises.
- c. Date of the agreement in respect of the rent.
- d. Annual rent for the premises.

## 6. Date of production:

- a. Prior to completion of expansion/modernization/diversification.
- b. After completion of expansion/modernization/diversification.



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

Sl. No.	Items(s)	Prior to completion of expansion/modernization/diversification (gross value)	Additional investment made	Total investment after expansion/modernization/diversification
1	2	3	4	5
1	Land			
2	Site development			
3	Building Office Building Factory Building			
4	Plant and machinery			
5	Accessories			
6	Installation and electrification			
7	Other fixed assets			
	Total			

B. Total of the column 4 as percentage of the total column 3:

8. Source of additional investment:

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

Total :

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

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

10. Power :

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



## 11. Cost of connection of power:

- a. Prior expansion/modernization/diversification:  
 b. After expansion/modernization/diversification:

## 12. a. Details of production:

1. Prior expansion/modernization/diversification:

Sl. No.	Name(s) of the product(s)	Annual installed capacity	Actual production during the last accounting year			Percentage of utilisation of installed capacity
			Quantity	Value in rupees	Quantity	
1	2	3	4	5	6	7
1						
2						
3						
4						
5						

## 2. After expansion/modernization/diversification

Sl. No.	Name(s) of the product(s)	Annual installed capacity	Actual production during the last accounting year			Percentage of utilisation of installed capacity
			Quantity	Value	Quantity	
1	2	3	4	5	6	7

- b. Actual average production of last three years of the unit preceding the date of completion of expansion/modernization/diversification :

Name of the finished products	Physical quantity of finished products	Cost in rupees per unit of the finished products	Total value in rupees of the finished products as per cost
1	2	3	4

- c. Actual production of the unit during 365-consecutive works days of the unit on completion of the expansion/modernization/diversification.

Name of the finished products	Physical quantity of finished products	Cost in rupees per unit of the finished products	Total value in rupees of the finished products as per cost
1	2	3	4

- d. Total in production expressed in percentage viz., total of (c) minus total of (b) divided by total of (b) and multiplied by 100.



13. Raw materials

a. Details of raw materials utilized by the unit:

1. Prior expansion/modernisation/diversification.

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

2. After expansion/modernisation/diversification

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

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

Sl. No.	Name of the material(s)	Whether the source of supply is within Assam/outside Assam	Name and address of the supplier of raw materials, private/Government organization/ public sector undertakings
1	2	3	4
1			
2			
3			

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

a. Prior expansion/modernisation/diversification

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

b. After expansion/modernisation/diversification.

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



15. Employment Position in the unit.

Sl. No.	Category	Prior expansion/ modernisation/ diversification/ No. of employees who are		After expansion/ modernisation/ diversification/ No. of employees who are		Total
		People of Assam	People not belonging to Assam	People of Assam	People not belonging to Assam	
1	2	3	4	5	6	7

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

16. Eligibility certificate applied for the incentives:

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

17. Declaration :

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

Place :

Date :

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

Seal:



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

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



5. Power [Prior and after expansion/modernization/diversification].
  - i. Power sanction letter.
  - ii. Estimate of cost prepared by the ASEB.
  - iii. Test report.
  - iv. First bill of ASEB.
  - v. NOC for installation of generating set from the concerned authority.
6. List of plant and machinery including all bills/vouchers/money receipt prior and after expansion/modernization/diversification.
7. Certificate from a Chartered Accountant for fixed investment.
8.
  - i. List of employees prior and after expansion/modernization/diversification indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibly certificate).
  - ii. Employment certificate from the District Employment Officer.
9.
  - i. Project report/Scheme of the unit.
  - ii. Money receipt from the consultant for being preparation of the project report.
10. First bill(s) money receipt(s) on the purchase of raw material(s).
11. Challan against the first sale of finished product(s).
12. Source of own finance/equity with supporting documents.
13. Agreement with National Research and Development Corporation for providing technical know-how etc.
14. No objection certificate from the local bodies/authority and trade licences, if any.
15. NOC/consent from the Pollution Control Board of Assam.
16. Balance sheet for the last accounting year preceding the date of completing expansion/modernisation/diversification.
17. Copy of registration under Assam Value Added Tax Act.
18. Latest income tax clearance certificate in the name of the unit.
19. Eligibility certificate issued, if any to the unit before expansion/modernisation/diversification.
20. Any other documents sought for by the authority concerned.



**Certificate from the Registered Chartered Accountant**

I/We hereby certify that M/S..... (name of the unit) has made the following capital investment in their unit at..... (location of the unit) for expansion/modernisation/diversification of unit from ..... to .....the unit is engaged in production of ..... and gone into commercial production after expansion/modernisation/diversification on .....

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

I/We have checked the books of accounts inclusive of all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and certified to be true. I/We also certify that all the aforesaid items have been duly paid for and no credit is arisen there against in the books of the unit.

Date :

Place:

Signature of the Chartered Accountant

Registration No.



**THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005**

**Annexure-III**

**APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE**

**[Category "C" units- Para 5(1)]**

1.
  - a. Name of the industrial unit.
  - b. Office address with telephone No. (if any)
  - c. Factory address with telephone No. (if any).
2.
  - a. Constitution of the unit (please specify whether proprietorial/partnership/private limited/limited company/co-operative society).
  - b. Name(s), permanent address(es) and present address(es) of the proprietor/partners/Directors of the board of Directors/Secretary and President of the Co-operative Society/Trustee with the mention of their Permanent Account No. (PAN), if any given by the Income Tax Authority.
  - c. Date of registration under the Companies Act/or the concerned Act (the Act should be clearly stated).
  - d. Registered Head Office of the Company.
3. Details of registration of the unit.
  - a. SSI Registration.
    - i. Provisional Registration No.
    - ii. Permanent Registration No.
  - b. Large and medium.  
No. and date of Industrial Licence/Letter of Intent/Industrial Entrepreneurs Memorandum.
  - c. Reference of Eligibility Certificate granted earlier, if any to the unit.
4. Whether the unit has been declared as a Relief Undertaking under the Assam State Industrial Relief Undertaking (Special Provision) Act, 1984? If yes-
  - a. No. and date of the Government Notification stating the period of validity.
  - b. Whether the revival project report has been prepared? If yes-
  - c. Name of the consultant.
  - d. Amount paid as consultancy fees.
5. Details of the land and buildings of the unit.
  - A. Details of land.
    - I. Please specify, whether the land is owned/leased hold/allotted by the Government agencies.



II. If own land:

- a. Specify the mode of owning such as by way of inheritance, gift or purchase etc.
- b. Total area.
- c. Location.
- d. Dag No. and Patta No., Revenue Village and Mauza.
- e. Date of purchase of the land with value and the date of taking possession of the land.

III. If held under lease.

- a. Name and address of the owner of the land.
- b. Total area of the land.
- c. Dag No. and Patta No., Revenue Village and Mauza.
- d. Date of agreement of lease.
- e. Date of registration of the land and amount paid for the lease agreement.
- f. Leased Deed of the agreement period as per the registered deed of the agreement.

IV. If the land allotted by the Government/Government Agencies:

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

B. Details of building:

I. Whether the factory building has been constructed? If so-

- a. Date of starting and completion of the civil works.
- b. Total area under construction.

II. If factory shed has been allotted by the Government agencies.

- a. Name of the agency.
- b. Total covered area and open area allotted.
- c. Annual rent fixed for the premises including the shed and open space.
- d. Date of agreement.
- e. Total floor area.

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

- a. Name and address of the owner of the premises.
- b. Total floor area with the location of the premises.
- c. Date of the agreement in respect of the rent.
- d. Annual rent for the premises.



- | 6. | <u>Capital investment made-</u>                   | <u>Prior relief<br/>undertaking/sick.</u> | <u>After Nursing<br/>Programme</u> |
|----|---|---|------------------------------------|
| a. | Land.   |   |                                    |
| b. | Site development.                                 |   |                                    |
| c. | Building.   |   |                                    |
|    | i. Office building.                               |   |                                    |
|    | ii. Factory building.                             |   |                                    |
| d. | Plant and machinery.                              |   |                                    |
| e. | Accessories.                                      |   |                                    |
| f. | Installation and electrification.                 |   |                                    |
| g. | Preliminary and preoperative expenses.            |   |                                    |
| h. | Other fixed assets.                               |   |                                    |
|    | Total :   |   |                                    |
| 7. | Means of finance.                                 |   |                                    |
| a. | Equity capital.                                   |   |                                    |
| b. | Margin money.                                     |   |                                    |
| c. | Share capital from the Government.                |   |                                    |
| d. | Any other sources.                                |   |                                    |
| e. | Borrowing.  |   |                                    |
|    | Total:  |   |                                    |
| 8. | Financial assistance received:                    |   |                                    |
| a. | Name(s) of the financial institution(s).          |   |                                    |
| b. | Amount sanctioned.                                |   |                                    |
|    | I. Term Loan.                                     |   |                                    |
|    | i. Date of sanction.                              |   |                                    |
|    | ii. Amount sanctioned.                            |   |                                    |
|    | iii. Amount disbursed till date.                  |   |                                    |
|    | iv. Name of the Institution(s).                   |   |                                    |
|    | II. Working capital.                              |   |                                    |
|    | i. Date of sanction.                              |   |                                    |
|    | ii. Amount sanctioned.                            |   |                                    |
|    | iii. Amount disbursed till date.                  |   |                                    |
|    | iv. Name of the Institution(s).                   |   |                                    |
| 9. | Power etc:  |   |                                    |
| a. | Actual power requirement.                         |   |                                    |
| b. | Date of sanction of power and quantum sanctioned. |   |                                    |
| c. | Date of approval of test report.                  |   |                                    |



- d. Connected load and date of connection.
  - e. Meter allotted and its number.
  - f. First bill and money receipt No. and date.
  - g. Average power requirement (in kwh).
10. a. Date of commencement of production prior declaration as Relief Undertaking/sick.
- b. Period for which the unit was remained closed, if any.
- c. Date of commencement of production after declaration of the unit as Relief Undertaking/sick.
11. Item(s) of production after the declaration of the unit as a Relief Undertaking..

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

12. Raw materials

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

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

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

Sl. No.	Name of the raw material(s)	Whether the source of supply is within Assam/outside Assam	Name and address of the supplier of raw materials, private/Government organization/ public sector undertakings
1	2	3	4
1			
2			
3			



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

Sl. No.	Name(s) of the product(s)	Product(s) sold during the last accounting year/from the date of going into commercial production to the date of submission of the application				Remarks
		Within the State of Assam		Outside the State of Assam		
		Quantity	Value in rupees	Quantity	Value in rupees	
1	2	3	4	5	6	7

## 14. Employment Position in the unit.

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

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

## 15. Eligibility certificate applied for the incentives:

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

## 16. Declaration :

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

Place :

Date :

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

Seal:



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

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



5. Power.
  - i. Power sanction letter.
  - ii. Estimate of cost prepared by the ASEB.
  - iii. Test report.
  - iv. First bill of ASEB.
  - v. NOC for installation of generating set from the concerned authority.
6. List of plant and machinery with value, copies of all bills/ vouchers/money receipt. The unit should submit the list and plant and machinery with value indicating prior declaration of the unit as relief undertaking/sick and after declaration as Relief Undertaking/Sick. .
7. Certificate from a Chartered Accountant for fixed investment.
8.
  - i. List of employees indicating category, status, date of joining, monthly pay (based on daily attendance register of the unit on the date of application for the grant of eligibly certificate).
  - ii. Employment certificate from the District Employment Officer.
9.
  - i. Project report/Scheme of the unit.
  - ii. Money receipt from the consultant for being preparation of the project report.
10. First bill(s) money receipt(s) on the purchase of raw material(s) after declaration as Relief Undertaking/Sick. .
11. Challan against the first sale of finished product(s).
12. Sources of own finance/equity with supporting documents.
13. Agreement with National Research and Development Corporation for providing technical know-how etc.
14. No objection certificate from the local bodies/authority and licences, if any.
15. NOC from the Pollution Control Board of Assam.
16. Copy of the Government Notification.
17. Registration Certificate under the Assam Value Added Tax Act.
18. Any other documents sought for by the authority concerned.



**Certificate from the Registered Chartered Accountant**

I/We hereby certify that M/S..... (name of the unit) has made the following capital investment in their unit declared as Relief Undertaking/Sick and after the unit declared as Relief Undertaking/Sick. The unit has gone into commercial production after declaration as a Relief Undertaking/Sick on .....at..... for manufacturing of ..... by the industrial unit.

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

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

Date :

Place:

Signature of the Chartered Accountant

Registration No.



## THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

## Annexure-IV

## ELIGIBILITY CERTIFICATE

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

No.

Date:

Certified that M/s. .... bearing SSI/IEM/LI/IL registration No. .... is granted Eligibility Certificate for claiming incentive under Industrial Policy of Assam, 2003 and for claiming exemption of tax under the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005.

## Particulars of the Industrial Unit.

1.
    - a. Name of the Industrial Unit:
    - b. Office address with telephone No.
    - c. Factory address with telephone No.
  2.
    - a. Constitution of the Unit.
    - b. Name and address of the proprietor/partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
    - c. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the Industrial Unit.
    - d. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the proprietor/Partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
  3. Date of commencement of commercial production.
  4. Fixed capital investment.
    - a. Land.
    - b. Site development.
    - c. Building (Factory and Office building).
    - d. Plant and machinery.
    - e. Accessories.
    - f. Installation and electrification.
    - g. Preliminary and pre-operative expanses.
    - h. Miscellaneous fixed assets.
- Total :
5. Name of the finished products.

Item(s)Annual installed capacity

1.



6. Name of the raw materials item(s) Annual requirement
- 1.
  - 2.
  - 3.
  - 4.
7. a. No. of employees.  
b. Percentage of people of Assam.
8. Date of approval of meeting.
9. Eligibility Certificate issued for the incentives Period of validity.
- 1.
  - 2.
  - 3.

Office seal

Signature of the competent authority.

Date:

Place.

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



**THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005**

**Annexure-V**

**ELIGIBILITY CERTIFICATE**

**[Category "B" units- Para 5(4)(g)]**

No.

Date:

Certified that M/s. .... bearing SSI/IEM/LI/IL registration No..... is granted Eligibility Certificate for claiming incentive under Industrial Policy of Assam, 2003 and for claiming exemption of tax under the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005.

**Particulars of the Industrial Unit.**

1.
  - a. Name of the Industrial Unit:
  - b. Office address with telephone No.
  - c. Factory address with telephone No.
  
2.
  - a. Constitution of the Unit.
  - b. Name and address of the proprietor/partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
  - c. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the Industrial Unit.
  - d. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the proprietor/Partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
  
3.
  - a. Date of commencement of commercial production prior expansion/modernisation/ diversification.
  - b. Date of commercial production after expansion/modernisation/ diversification
  
4. Fixed capital investment.

<u>Prior expansion/ modernisation/diversification</u>	<u>Additional investment made</u>	<u>Total investment after expansion/ modernisation/ diversification</u>
---	---------------------------------------	---

1. Land.
2. Site development.
3. Building (Factory and Office building).
4. Plant and machinery.
5. Accessories.
6. Installation and electrification.
7. Preliminary and pre-operative expanses.
8. Miscellaneous fixed assets.

Total :



5. A. Name of the finished products.

<u>Item(s)</u>	<u>Annual installed capacity prior exposition/modernisation diversification.</u>	<u>Annual Installed capacity after exposition/modernisation diversification.</u>
1.		
2.		
3.		

B. Name and quantity of finished products after expansion/modernisation/diversification.

<u>Item(s)</u>	<u>Production prior exposition/modernisation diversification.</u>	<u>Production after exposition/modernisation diversification.</u> (Quantity)
1.		
2.		
3.		

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

<u>Item(s)</u>	<u>Annual requirement prior exposition/modernisation diversification.</u>	<u>Annual requirement after exposition/modernisation diversification.</u> (Quantity)
1.		
2.		
3.		

B. Actual requirement of raw materials.

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

7. a. No. of employees prior expansion/modernisation/diversification.  
 b. No. of employees after expansion/modernisation/diversification.  
 c. Percentage of people of Assam.

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



9. Eligibility Certificate issued for the incentives

	<u>Incentive</u>	<u>Period of validity</u>
1.		
2.		
3.		

Office seal \_\_\_\_\_ Signature of the competent authority.

Date:  
Place.

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



THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

Annexure-VI

ELIGIBILITY CERTIFICATE

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

No.

Date:

Certified that M/s. .... bearing SSI/IEM/LI/IL registration No..... is granted Eligibility Certificate for claiming incentive under Industrial Policy of Assam, 2003 and for claiming tax exemption under the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005.

Particulars of the Industrial Unit.

1.
  - a. Name of the Industrial Unit:
  - b. Office address with telephone No.
  - c. Factory address with telephone No.
2.
  - a. Constitution of the Unit.
  - b. Name and address of the proprietor/partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
  - c. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the Industrial Unit.
  - d. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the proprietor/Partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
3.
  - a. Date of commencement of commercial production prior declaration of the unit as Relief Undertaking/Sick.
  - b. Date of commencement of commercial production after declaration of the unit as Relief Undertaking/Sick.
  - c. Reference of the Eligibility Certificate granted earlier, if any, prior to the effect of its declaration as a Relief Undertaking/Sick.
  - d. Date and No. of the Government Notification under the Assam Industrial Relief Undertaking (Special Provision) Act, 1984 and the period of validity.

4. Fixed capital investment.

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

1. Land.
2. Site development.



3. Building (Factory and Office building).
4. Plant and machinery.
5. Accessories.
6. Installation and electrification.
7. Preliminary and pre-operative expanses.
8. Miscellaneous fixed assets.

Total :

5. A. Name of the finished products.

<u>Item(s)</u>	<u>Annual installed capacity</u>	<u>Annual Installed capacity</u>
1.		
2.		
3.		

6. Name of the raw materials

<u>Item(s)</u>	<u>Annual requirement</u>
1.	
2.	
3.	

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

3. Date of approval of meeting..
4. Eligibility Certificate issued for the incentives

Incentive

Period of validity

- 1.
- 2.
- 3.

Office seal

Signature of the competent authority.

Date:

Place.

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



THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

Annexure-VII

APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT

[Category "A", "B" and "C" unit - Para 6(i)]

To

The Prescribed Authority.

.....

I, Shri/Smti. .... Son/daughter/wife of  
..... residing at..... P.O..... in  
the Thana of District of ..... on behalf of myself and the persons,  
whose name and address are given in paragraph 3 on behalf of the Firm/Company/Co-operative  
Society/Trust doing business as (name of the Industrial Unit) ..  
P.O..... Thana..... of District and with branches at  
..... hereby apply for a Certificate of Entitlement for exemption of tax in  
respect of the sale of its finished products, as specified below under the Assam Industries (Tax  
Exemption for Pipeline Units) Order, 2005.

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

- a. Name, location, branch(es):
- b. Date of completion of all effective steps for setting up of the unit (to be stated in case of new unit only):
- c. Description of the finished products, manufactured in the Unit:
- d. Description of goods required for use as raw materials in the manufacture of the finished products mentioned above:
- e. The Unit is in Tiny/SSI/Ancillary/Medium and Large Sector (mention the one applicable):
- f.
  - i. Date of commencement of production in case of a new Unit:
  - ii. Date of commencement of production after the completion of the expansion/modernisation/diversification in case of an existing unit undergoing expansion/modernisation/diversification:
  - iii. Date of commencement of production after the date of effect of the declaration of the unit as a Relief Undertaking in the case of Relief Undertaking Unit out of (i), (ii) and (iii) stated above, tick the one applicable mentioning the date and score off the rest.



g. As envisaged in the Assam Industries (Tax Exemption for Pipeline Units ) Order, 2005

- i. Category "A" unit- pipelines units
- ii. Category "B" unit which have undergone:
  - (a) Expansion
  - (b) Modernisation or
  - (c) Diversification

iii. Category "C" a Relief Undertaking Unit:

(Tick the one applicable and score off the rest)

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

Sl. No.	Name	Permanent address	Present address	Age	Father's name	PAN
1	2	3	4	5	6	7

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

5. Declaration:

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

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

[N.B.: This application shall be verified and signed by the person(s) as stated in the para 5(2) of this Order]

**PART-II**

Acknowledgement:

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

Seal:  
 Date:  
 Place: Signature of the Prescribed Authority



THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

Annexure-VIII

CERTIFICATE OF ENTITLEMENT

[Category "A", "B" and "C" unit - Para 6(ii)]

Certificate of Entitlement No. \_\_\_\_\_

This is to certify that that the industrial unit in the name and style of M/s \_\_\_\_\_ situated at \_\_\_\_\_ (place) having TIN \_\_\_\_\_ under the Assam Value Added Tax Act, 2003 and holding Eligibility Certificate number \_\_\_\_\_ dated \_\_\_\_\_ is eligible for exemption of tax in accordance with the provisions of the Assam Industries (Tax Exemption for Pipeline Units) Order, 2005.

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

This certificate is valid from \_\_\_\_\_ to \_\_\_\_\_ subject to renewal from year to year.

Date of issue .....

Signature of the Prescribed Authority

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)	Amount of tax exempted	Initial of the Prescribed Authority with date







THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005

Annexure-X

[ Para 7 ]

TAX RETURN BY AN ELIGIBLE UNIT CLAIMING EXEMPTION OF TAX

1.	TIN

2.	Tax period

3.	Name and style of the business	
4.	Address	
5.	(a) Name of the goods manufactured	
	(b) No. and date of Eligibility Certificate granted	
	(c). and date of Certificate of Entitlement granted	
	(d) Amount of capital investment	Rs.
	(e) Monetary ceiling	Rs.
	(f) Time limit	From _____ to _____

**PURCHASES IN THE MONTH (INPUT)**

**Value excluding Tax**

**Tax Claimed**

(A)

(B)

6	Exempt or non-creditable Purchases	Rs.	
7	4% Rate Purchases	Rs.	Rs.
8	12.5% Rate Purchases	Rs.	Rs.
9	(a) 1% Rate Purchases	Rs.	Rs.
	(b) 2% Rate Purchases	Rs.	Rs.
10	(a) _____ % Rate Purchases (Fourth Schedule)	Rs.	
	(b) _____ % Rate Purchases (Fourth Schedule)	Rs.	
11	Total Amount of input tax		Rs.



**SALES IN THE MONTH (OUTPUT)****Value Excluding Tax**  
(A)**Tax Due**  
(B)

12	Exempt Sales	Rs.	
13	Zero Rate Sales – International Exports	Rs.	
14	Zero Rate Sales – Others (CST Sales)	Rs.	
15	Tax due on Purchase of goods	Rs.	Rs.
16	4% Rate Sales	Rs.	Rs.
17	12.5% Rate Sales	Rs.	Rs.
18	(a) 1% Rate Sales	Rs.	Rs.
	(b) 2% Rate Sales	Rs.	Rs.
19	(a) _____ % Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) _____ % Rate Sales (Fourth Schedule)	Rs.	Rs.
20	Total amount of output tax		Rs.

**TAX CALCULATIONS :**

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



**DECLARATION**

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

(Signature) .....

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

**THE ASSAM INDUSTRIES (TAX EXEMPTION FOR PIPELINE UNITS) ORDER, 2005**

**Annexure-XI**

**[ Para 7 ]**

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

**Part-A**

01.	TIN

02.	Year

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



**Part-B**

04.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)	
05.	Deductions :	
	(a) Sales of goods in the course of inter-state trade or commerce (furnish a separate sheet showing sales made at different rates)	
	(b) Sales outside the State/stock transfer	
	(c) Sales of goods in the course of export out of India	
	(d) Sales in the course of import into India	
	(e) Sales in the State of exempted goods specified in the First Schedule	
06..	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.	

**Part-C**

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

	@.....%	@.....%	@ 4 %	@ 12.5 %
Sales proceeds of taxable goods (excluding VAT)				
Less: goods returned (rule 9)				
Less: other admissible deductions (if any)				
Taxable turnover				
Tax payable				
Total amount of output tax				



**Part-D**

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

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

**Part-E**

9. Determination of turnover of purchases and tax payable thereon

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



**Part-F**

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

	@ _____ %	@ _____ %	@ 4 %	@ 12.5 %
Purchases (excluding VAT)				
Less: goods returned [Section 14(9)]				
Less: other admissible deductions				
Net Purchases				
Tax paid				
Total amount of input tax				

**Part-G**

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

	Inner column	Final amount
(a) Output tax payable as per part C	Rs.	
(b) Output tax payable as per part D	Rs.	
(c) Output tax [(a)+(b)]	Rs.	
(d) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4	Rs.	
(e) Total Output tax [(c)±(d)]		Rs.
(f) Purchase tax payable as per Part E		Rs.
(g) Central sales tax payable		Rs.
(h) Total tax payable [(e)+(f)+(g)]		Rs.
(i) Input tax credit on purchases as per Part F	Rs.	
(j) Add/ Less : adjustment to input tax, if any (specify) as per Annexure 5	Rs.	
(k) Net Input tax credit [(i)±(j)]		Rs.
(l) Tax payable [(h) - (k)]		Rs.
(m) Tax exemption claimed		Rs.



[99% of the tax payable as per (l)]		
(n) Tax payable (1% of the tax payable)		Rs.
(o) Interest, penalty or other dues		Rs.
(p) Total dues		Rs.
(q) Less: sales tax deducted at source		Rs.
(r) Balance due / excess paid		Rs.
(s) Tax paid		Rs.
(t) Refund claimed / balance carried forward to next tax period		Rs.

**DECLARATION**

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

Date .....

Place .....

Signature

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



Statement-I

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

Particulars of goods	Purchase			Receipts (Stock Transfer etc.)			Opening stock as on	Closing stock as on
	from within Assam	from outside Assam	Total	From within Assam	From outside Assam	Total		
1	2	3	4	5	6	7	8	9
A. Tax free goods (First Schedule)								
B. Goods taxable at every point of sale								
(i) Taxable @ 4 % (Second Schedule)								
(ii) Taxable @ 1% (Third Schedule)								
(iii) Taxable @ _____ % (Third Schedule)								
(iv) Taxable @ 12.5 % (Fifth Schedule)								
C. Goods taxable at the point of first sale (Fourth Schedule)								
(i) Taxable @ ..... %								
(ii) Taxable @ ..... %								
(ii) Taxable @ ..... %								
D. Goods taxable at the stage of last purchase								
Taxable @ ..... %								
<b>Total</b>								

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :



Statement-II

ACCOUNT OF MANUFACTURE, PROCESSING ETC.

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

Date .....

Signature:

Name of the person signing :

Place .....

Status of the person signing :

Seal. :



**Statement-III**

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

**Adjustments to Output Tax**

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

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :



**Statement-IV**

**Adjustments to Tax Credits**

(+) Input tax credit carried forward from previous tax period	Rs.	
(+) Increase in input tax credit due to debit note	Rs.	
(+) Input tax credit on capital goods	Rs.	
(+) Input tax credit for transitional stock	Rs.	
(+) other adjustment, if any (specify)	Rs.	
Total tax credit	Rs.	
(-) Decrease in input tax credit due to credit note	Rs.	
(-) Tax credit reversed/ disallowed for use of goods for purposes other than for which credit is allowed	Rs.	
(-) other adjustment, if any (specify)	Rs.	
Total net Increase / (decrease) in Tax Credits		Rs.

Signature :

Date .....

Name of the person signing:

Status of person signing:

Place .....

Seal. :



## Statement-V

Tax exemption claimed/received during the previous financial years :

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

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. : "

This notification shall be deemed to have come into force on and from 28<sup>th</sup> July, 2005.

M.K. BAROOAH

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