GOVERNMENT OF RAJASTHAN
INDUSTRIES (Gr.-I) DEPARTMENT

ORDER

No. F.5(40)Industries/1/2015 Dated: 16 OCT 2015

Whereas a Memorandum of Understanding (hereinafter to be referred as MoU) has taken place between the State Government and the Saint Gobain Glass India Limited, now known as Saint Gobain India Pvt. Ltd for setting up of World Glass Complex for manufacturing of Flat glass and allied products at Bhiwadi district Alwar, Rajasthan and whereas Clause "3.15" of the MoU provides for payment of cash subsidy by the State Government to SGIPL, now, therefore, the State Government, hereby, prescribes the following procedure for claim and disbursement of cash subsidy under the said MoU :

1. General Provisions.-

A. Cash subsidy (on a quarterly basis), equivalent to 75% of output tax in respect of the sale in the State and CST on interstate sales of goods manufactured by the SGIPL in the World Glass Complex established by SGIPL at Bhiwadi, shall be allowed.

B. The maximum amount of subsidy shall be 75% of the total amount of output tax (es) that is VAT and CST or SGST (whenever introduced) :
(i) on account of sales within the State (VAT) and,
(ii) on account of sales in the course of interstate trade and commerce (CST);
of goods manufactured by SGIPL in world glass complex at Bhiwadi.
However, no subsidy shall be allowed on the sales made, in any manner, outside the state of Rajasthan.

C. The inter-State sales of the goods manufactured at the World Glass Complex established by SGIPL at Bhiwadi shall be made by the SGIPL. However, if SGIPL found it necessary that the inter-State sale of such goods may be made by any entity owned by SGIPL or Saint-Gobain Group, then SGIPL shall make a request to the Finance Department of the State Government. The Finance Department may give consent to SGIPL on such terms and conditions as it deems fit.

D. Subsidy shall not be allowed on sales of goods for which the Output Tax is paid by SGIPL but subsequent sales of such goods are made interstate either by SGIPL's dealers or by any entity owned by SGIPL or Saint Gobain Group.

E. (1) The amount of Output Tax under the RVAT Act, 2003 on the goods sold to any dealers and/or any subsidiary company of SGIPL or Saint Gobain shall be reduced from the amount of subsidy of the succeeding quarter(s):
   (i) if it is found that goods purchased by the dealers and/or the subsidiary company of SGIPL or Saint Gobain Group has been sold in the course of inter-State trade or commerce by such dealers and/or the subsidiary company; and
   (ii) if the subsidy has been allowed/availed by the SGIPL.

(2) The determination of such amount shall be made by Commissioner, Commercial Taxes, Rajasthan.

F. The cash subsidy payable and paid to SGIPL shall not exceed 75% of the amount of tax deposited under RVAT Act, 2003 and under the CST Act, 1956 by SGIPL and the amount of tax deposited under RVAT Act, 2003 by its suppliers on the sales made to SGIPL, in each of the assessment years.

G. The cash subsidy shall be available to the enterprise till the amount of subsidy reaches to 1/6th (one sixth) of the total eligible fixed capital investment(as defined in MoU) made in the Project during the first seven years, or for a period of twelve years from effective date i.e. 13.07.2010, whichever is earlier.

H. The subsidy allowed to SGIPL under this clause shall be provisional and shall be recovered as arrears of land revenue along with the interest at the rate of 18% per annum:

   (i) Where SGIPL fails to fulfill the obligations mentioned in MoU; and/or
   (ii) Where any overpayment of subsidy is found to have been made to SGIPL by the Officer disbursing the subsidy; and/or
   (iii) Where SGIPL has obtained the cash subsidy by misrepresentation of facts or by furnishing false information.

I. The subsidy shall not be allowed, of the amount of output tax, on the sales of goods by SGIPL in the State to its subsidiaries and/ or marketing wing and / or its dealers, who dispose of said goods other than by way of sale within the State.

J. The SGIPL shall maintain the separate books of account and shall deposit the amount of tax separately on the sale of goods manufactured by it in the World Glass Complex established by SGIPL at Bhiwadi

2. Procedure for determination of Eligible Fixed Capital investment (EFCI) and issuance of Entitlement Certificate for grant of cash subsidy:-

   (i) The amount of EFCI shall be determined by the State Level Screening Committee (hereinafter referred to as "SLSC") constituted under RIPS-2010, from time to time. The fixed capital investment shall be as defined in sub clause (b) of clause 1.1 of the MoU.
   (ii) For determination of EFCI, for the first time, SGIPL shall submit an application in Form-A appended to this order, along with proof of investment duly verified by the Chartered Accountant, before the Member Secretary, SLSC within 90 days of the issuance of this order. However, the subsequent application for determination and increase in EFCI shall be submitted by SGIPL in Form-C appended to this order, along with proof of additional investment duly verified by the Chartered Accountant, before the Member Secretary, SLSC, as and when required.
   (iii) The Member Secretary, SLSC shall place the application before the State Level Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
   (iv) Where the application has been filed beyond the time period as provided in sub-clause (ii) above, the SLSC may condone the delay in filing of the application.
   (v) The SLSC after examination of application shall determine the amount of eligible EFCI and increase in EFCI, as the case may be.
   (vi) After determination of EFCI by the SLSC, a "Certificate of Entitlement for grant of cash subsidy & determination of EFCI" shall be issued by the Member Secretary, SLSC:
      (a) in the Form-B appended to this order, if the EFCI is determined for the first time; and

(b) in the Form-D appended to this order, if the EFCI is determined and increased in subsequent application:

and shall forward the copies to all concerned immediately but not later than seven days from the date of approval by the SLSC, unless specifically extended for reasons to be recorded in writing.

3. Procedure for disbursement of cash subsidy.-

A. For disbursement of subsidy, SGIPL after having received the Entitlement Certificate shall apply on quarterly basis in the Form-E appended to this order. However, initially single application for disbursement of subsidy may be submitted by SGIPL for the quarters which have already fallen due before the issuance of Entitlement Certificate.

B. After having received the application in Form-E, the Commissioner, Industries shall verify from the Commissioner, Commercial Taxes:-

(a) For Initial application :

(i) the amount of output tax under RVAT Act, 2003: and

(ii) the amount of tax under CST Act 1956; if any

in respect of sale of goods manufactured by SGIPL in the World Glass Complex established by SGIPL at Bhiwadi.

(b) For subsequent applications:

(i) the amount of output tax under RVAT Act, 2003:

(ii) the amount of tax under CST Act 1956;

(iii)the amount of goods manufactured by SGIPL in the World Glass Complex established by SGIPL at Bhiwadi and sold to its dealers and/or the subsidiary companies in the State:

(iv)the amount of goods purchased by the dealers and/or the subsidiary company of SGIPL or Saint Gobain Group from SGIPL in the State and sold in the course of inter-State trade or commerce, or has been disposed of in the manner other than by way of sale.; and

(v) the amount of output tax charged by SGIPL on goods mentioned at (iv) above.

C. The Commissioner, Industries after having received the verification from the Commissioner, Commercial Taxes;

(i) for initial application, shall pass an order for sanction of subsidy of an amount equal to the 75% of output tax under RVAT Act, 2003 and the tax under CST Act 1956, if any, in respect of the sale of goods manufactured by SGIPL in the World Glass Complex established by SGIPL at Bhiwadi; and

(ii) for subsequent applications.- shall pass an order for sanction of subsidy of an amount equal to the 75% of output tax under RVAT Act, 2003 and the tax under CST Act 1956, if any, in respect of the sale of goods manufactured by SGIPL in the World Glass Complex established by SGIPL at Bhiwadi after deducting the amount of output tax as mentioned in clause 3B (v) above.

D. The Commissioner, Industries, shall submit the detail of subsidy disbursed to SGIPL for each financial year to the Commissioner, Commercial Taxes, within one hundred eighty days of end of such financial year or within thirty days of disbursement, whichever is later. The Commissioner, Commercial Taxes, shall ensure that amount of subsidy in each financial year shall not exceed 75% of the amount of tax deposited under RVAT Act, 2003 and under the CST Act, 1956 by SGIPL and the amount of tax deposited under RVAT Act, 2003 by its suppliers on the sales made to SGIPL in each financial year. If any over payment is found, he shall inform to Commissioner, Industries to deduct the amount of over payment from the subsidy payable for the subsequent quarter(s) or to recover, if the subsidy is not payable in the subsequent quarter(s).

E. The Commissioner, Industries shall disburse the subsidy to SGIPL through demand draft / pay order / cheque /ECS by remittance into the bank account of the SGIPL.

F. Commissioner Industries shall maintain the information related to eligible EFCI, subsidy disbursed and period availed/ balance in Form- F appended to this order.

5. Applicability of the provisions of RVAT Act 2003, CST Act, 1956 and any Act regarding Goods and Service Tax, whenever introduced- Provision of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 and any Act regarding Goods and Service Tax, (whenever introduced) along with rules made thereunder shall be applicable for the purpose of this order.

6. Breach of condition.- In case of breach of any condition, the Officer disbursing the subsidy shall refer the matter to the State Empowered committee constituted under section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011 (Act No.7 of 2011). After affording opportunity of being heard to the enterprise, where the said Committee is of the opinion that a breach of condition has been committed it shall order to the Officer disbursing the subsidy to recover the amount along with interest at the rate of 18% per annum.

7. Authority for Interpretation and Review or modification of this order- Any matter pertaining to interpretation of any clause of the order shall be referred to the Government of Rajasthan in the Industries Department. The decision of Industries Department in such matters shall be final. The State Government in Industries Department reserves the right to review or modify the order as and when required.

By Order of the Governor,

— Sd —

(Iqbal Khan)
Joint Secretary to Government

Copy forwarded to the following for information and necessary action :-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in today's extra ordinary Gazette. It is requested that 10 copies of this order may be sent to this Department and 20 copies with bill may be sent to Commissioner, Industries, Rajasthan, Udyog Bhawa, Tilak Marg, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Secretary to Hon'ble Chief Minister, Rajasthan.
3. SA to Hon'ble Industries Minister, Rajsthan, Jaipur.
4. Sr. DS to Chief Secretary, Rajasthan, Jaipur.
5. PS to Principal Secretary, Industries, Rajasthan, Jaipur.
6. PS to Principal Secretary Finance, Rajasthan, Jaipur.
7. PS to Secretary Finance (Revenue), Rajasthan, Jaipur.
8. PS to Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
9. PS to Commissioner, Industries, Rajasthan, Jaipur.
10. PS to Managing Director, RIICO Ltd., Jaipur.
11. PS to Commissioner, BIP, Rajasthan, Jaipur.
12. Shri Sanjeev Saxena, Nodal Officer IT, Industries Department, Jaipur.
13. M/s Saint Gobain India Pvt. Ltd, Registered Office- "Sigapi Aachi Buiding" Level–7, 18/3, Rukmani Lakshmipati Road, Egmore, Chennai- 600 008, Tamilnadu.
14. Guard file.

26/10

Sh. Sethi

Joint Secretary to Government

FORM-A

Application for Determination of Eligible Fixed Capital Investment
(For first time)

To
The Member Secretary,
State Level Screening Committee
(Constituted under RIPS-2010)

1.	Name of the applicant enterprise	M/s. Saint Gobain India Pvt. Ltd.
2.	Registration No. (TIN)	
3.	Address of the applicant enterprise	
4.	e-mail address	
5.	Branches or other place of business in the State, if any	
6.	Effective date as defined in MoU	
7.	Total Investment made up to the date of application	
8.	Break up of Investment for EFCI	
	(a) Land and building	
	(b) Plant & machinery, equipments or apparatus	
	(c) Components, spares and accessories for the above	
	(d) Moulds, dies, fixtures, tolling etc.	
	(e) Processes, directly or indirectly related to (a) to (d) above	
9.	Employment provided up to the date of application	

I do hereby verify that all the above facts are true to the best of my knowledge and belief:

Encl: (i) Certificate of Chartered Accountant
(ii) Document in support of investment (head wise).

Place :
Date :

Signature of applicant for and on behalf of the
Applicant Enterprise

FORM-B

Certificate of Entitlement for grant of cash subsidy& determination of EFCI

No. Date:

1.	Name of the Enterprise	M/s. Saint Gobain India Pvt. Ltd.
2.	Registration No. (TIN)	
3.	Address of the enterprise	
4.	e-mail address	
5.	Branches or other place of business in the State, if any	
6	Amount of EFCI (determined by SLSC)	
7.	Effective date as defined in MoU	

This certificate shall be valid till the subsidy amount reaches 1/6th (one sixth) of the total eligible fixed capital investment made in the Project during the first seven years from the effective date or for a period of twelve years from the effective date, whichever is earlier.

This certificate may be amended by the issuing authority in case any error is found in determination of EFCI.

This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the MoU.

Place : (Signature with Seal)

Member Secretary

Date : State Level Screening Committee

FORM-C

Application for Determination and Increase in Eligible Fixed Capital Investment (Subsequent application)

To
The Member Secretary,
State Level Screening Committee
(Constituted under RIPS-2010)

1.	Name of the applicant enterprise	M/s. Saint Gobain India Pvt. Ltd.		
2.	Registration No. (TIN)			
3.	Address of applicant enterprise			
4.	e-mail address			
5.	Branches or other place of business, in the State, if any			
6.	Total Investment made prior to this application			
7.	Total Investment made up to this application			
8.	Amount of additional investment made [7-6]			
9.	Break up of Investment at S.No. 7 for EFCI and employment provided	1.prior to this application	2. up to this application	3=2-1Additional investment /employment
	(a) Land and building			
	(b) Plant & machinery, equipments or apparatus			
	(c) Components, spares and accessories for the above			
	(d) Moulds, dies, fixtures, tolling etc.			
	(e) Processes, directly or indirectly related to (a) to (d) above			
	Employment provided			

I do hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl: (i) Certificate of Chartered Accountant
(ii) Document in support of additional investment (head wise) covered under this application.

Place :
Date :

Signature of applicant for and on behalf of the Applicant Enterprise

FORM-D

Revised Certificate of Entitlement for grant of cash subsidy & determination of EFCI

No. Date:

1.	Name of the Enterprise	M/s. Saint Gobain India Pvt. Ltd.		
2.	Registration No. (TIN)			
3.	Address of the enterprise			
4.	e-mail address			
5.	Branches or other place of business, in the State if any			
6.	Effective date as defined in MoU			
7.	Amount of EFCI determined by SLSC prior to this certificate			
8.	Amount of EFCI determined and increased by SLSC (on subsequent application of SGIPL)			
9.	Total Amount of EFCI determined by SLSC [7+8]			
10.	Break up of EFCI	prior to this Certificate	increased by SLSC (on subsequent application of the enterprise)	Total Amount of EFCI
	(a) Land and building			
	(b) Plant & machinery, equipments or apparatus			
	(c) Components, spares and accessories for the above			
	(d) Moulds, dies, fixtures, tolling etc.			
	(e) Processes, directly or indirectly related to (a) to (d) above			
11.	Employment provided up to ----- ---(mention date of application)			

This certificate shall be valid till the subsidy amount reaches 1/6th (one sixth) of the total eligible fixed capital investment made in the Project during the first seven years from the effective date or for a period of twelve years from the effective date, whichever is earlier.

This certificate may be amended by the issuing authority in case any error is found in determination of EFCI.

This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the MoU.

Place : (Signature with Seal)

Member Secretary

Date : State Level Screening Committee

FORM-E

Application for Disbursement of Cash Subsidy

To.

The Commissioner.
Industries Department.
UdyogBhawan.
TilakMarg. Jaipur.

1.	Name of the applicant enterprise	M/s. Saint Gobain India Pvt. Ltd.
2.	Registration No. (TIN)	
3.	Address of applicant enterprise	
4.	e-mail address	
5.	No. and date of Entitlement Certificate or revised Entitlement Certificate. as applicable	
6.	Branches or other place of business in the State. if any	
7.	Name of Dealers in the State purchasing goods from SGIPL. manufactured at the World Glass Complex established by it at Bhiwadi	
8.	Name of entities in the State owned by SGIPL or Saint Gobain Group purchasing goods from SGIPL. manufactured at the World Glass Complex estabiished by it at Bhiwadi	
9.	Subsidy applied for the quarter(s) (period)	
10.	Date of filing of return for the relevant quarter(s) with Commercial Taxes Department	
11.	Amount of output tax for the quarter [(VAT+CST) / SGST]	
12.	Amount of output tax which has accrued due to sale of goods manufactured under the MoU [(VAT+CST) / SGST]	
13.	Amount of output tax on sale of goods covered under sub-clause E of clause 1 of the order [(VAT+CST) / SGST](recoverable amount of subsidy)	
14.	Amount of output tax on sale of goods covered under sub-clause I of clause 1 of the order [(VAT+CST) / SGST](not eligible for subsidy)	
15.	Amount of output tax eligible for subsidy[12-(13+14)]	
16.	Amount of investment made up to the quarter	
17.	Number of persons employed up to the quarter	

18.	Eligible fixed capital investment made in the Project during the first seven years or up to the quarter if the period is less than seven years (as per latest entitlement certificate)	
19	1/6th (one sixth) of amount mentioned at S.No.18	
20	Total subsidy availed up to previous quarter	
21	Amount of eligible subsidy for the quarter to be disbursed (minimum of amount at S.No.15 and the difference of amount at S. No.19 and 20). provided the amount at S.No.20 is less than amount at S.No.19	

I have enclosed the proof of deposit of tax and hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl.: Proof of deposit of tax (VAT/CST/SGST)

Place :

Date :

Signature of applicant for and on behalf of the Applicant Enterprise

FORM-F

Register regarding investment, employment, and subsidy

(to be maintained by Industries Department)

Part-A (General Information)

1.	Name of the beneficiary enterprise	M/s. Saint Gobain India Pvt. Ltd.
2.	Entitlement Certificate number and date	
3.	Minimum limit of investment	As per MoU
4.	Minimum limit of employment	As per MoU
5.	Time period for investment and employment	As per MoU

Part-B (Information regarding investment, employment and subsidy)

S.No.	year	Quarter	Investment made during the quarter	Investment made up to the quarter	Employment provided during the quarter	Employment provided up to the quarter	Eligible fixed capital investment made in the Project up to the quarter	Total amount of eligible subsidy (1/6th of 8)	Subsidy availed up to the previous quarter	Amount of subsidy disbursed for the quarter	Total amount of subsidy availed up to the quarter
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1.	I	1st									

2.	I	2nd									
3.	I	3rd									
4.	I	4th									
5.	II	1st									
6.	II	2nd									
7.	II	3rd									
8.	II	4th									
9.	III	1st									
10.	III	2nd									
11.	III	3rd									
12.	III	4th									
13.	IV	1st									
14.	IV	2nd									
15.	IV	3rd									
16.	IV	4th									
17.	V	1st									
18.	V	2nd									
19.	V	3rd									
20	V	4th									
21.	VI	1st									
22.	VI	2nd									
23.	VI	3rd									
24.	VI	4th									
25.	VII	1st									
26.	VII	2nd									
27.	VII	3rd									
28.	VII	4th									

Part-C (Information to be maintained after 7th year, if eligible for subsidy under MoU)

Note: The cash subsidy shall be available to the enterprise till the amount of subsidy reaches to 1/6th (one sixth) of the total eligible fixed capital investment (as defined in MoU) made in the Project during the first seven years.

1/6th (one sixth) of the total eligible fixed capital investment (as defined in MoU) made in the Project during the first seven years	

Information Regarding Disbursement of Subsidy

S. No.	Year	Quarter	Subsidy availed up to the previous quarter	Amount of subsidy disbursed for the quarter	Total amount of subsidy availed up to quarter.
1.	2.	3.	4.	5.	6.
1.	VIII	1st			
2.	VIII	2nd			
3.	VIII	3rd			
4.	VIII	4th			
5.	IX	1st			
6.	IX	2nd			
7.	IX	3rd			
8.	IX	4th			
9.	X	1st			
10.	X	2nd			
11.	X	3rd			
12.	X	4th			
13.	XI	1st			
14.	XI	2nd			
15.	XI	3rd			
16.	XI	4th			
17.	XII	1st			
18.	XII	2nd			
19.	XII	3rd			
20	XII	4th			

Joint Secretary to the Government