

GOVERNMENT OF RAJASTHAN
INDUSTRIES (Gr-I) DEPARTMENT

No. F. 5(40)Industries/I/2018

Date: 30 OCT 2018

ORDER

The State Government has issued an order No. F. 5(40)Industries/I/2015 dated 16.10.2015, (hereinafter to be referred as "the said order", for payment of cash subsidy under Article 3.15 of the Memorandum of Understanding dated 19.08.2008 (hereinafter to be referred as "the MoU") between the State Government and the Saint Gobain Glass India Limited now known as Saint Gobain India Pvt. Ltd. (SGIPL) for setting up of World Glass Complex for manufacturing of Flat glass and allied products at Bhiwadi, district Alwar, Rajasthan. The Article 3.17 of the MoU empowers the State Government to link the entitlement of Cash Subsidy as contained in Article 3.15 of the MoU with the taxes paid by SGIPL to the State under the new system in lieu of VAT and/or CST. Now, since, the GST has been introduced in the State with effect from 01.07.2017, therefore, the State Government in exercise of the powers conferred in Article 3.17, hereby, with effect from 01.07.2017, makes the following amendments in the said order, namely:-

1. **Amendment in clause 1.-** In clause 1 of the said order,-

(i) The existing sub-clause (A) shall be substituted by the following, namely:-

"(A) Cash subsidy (on a quarterly basis) equivalent to 75% of the amount of **output tax** under the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), (hereinafter to be referred as **output tax**) on the intrastate supply of goods manufactured by SGIPL in world glass complex at Bhiwadi, shall be allowed.";

(ii) The existing sub-clause (B) shall be substituted by the following, namely:-

"(B) The maximum amount of subsidy shall be 75% of the total amount of **output tax** on the intrastate supply of goods manufactured by SGIPL in world glass complex at Bhiwadi.

However, no subsidy shall be allowed on the supplies made, in any manner, outside the State of Rajasthan.";

(iii) The existing sub-clause (C) shall be deleted.;

(iv) The existing sub-clause (D) shall be substituted by the following, namely:-

"(D) Subsidy shall not be allowed, on such intrastate supply of goods manufactured by SGIPL in the State which has been subsequently supplied either by SGIPL's dealers or by any entity owned by SGIPL or Saint Gobain Group in the course of inter-State trade or commerce.";

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(v) The existing sub-clause (E) shall be substituted by the following, namely:-

“(E) (1) The amount of **output tax** on the goods supplied to any dealers and/or any subsidiary company of SGIPL or Saint Gobain Group shall be reduced from the amount of subsidy of the succeeding quarter(s):

(i) if it is found that goods supplied to the dealers and/or the subsidiary company of SGIPL or Saint Gobain Group has been subsequently supplied by such dealers and/or the subsidiary company of SGIPL or Saint Gobain Group in the course of inter-State trade or commerce; 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.”;

(vi) The existing sub-clause (F) shall be substituted by the following, namely:-

“(F) The cash subsidy payable and paid to SGIPL shall not exceed 75% of the amount of tax deposited under the Rajasthan Goods and Services Tax Act, 2017 by it on the intrastate supplies of the goods manufactured in the State and the amount of tax deposited by its suppliers under the said Act on the supplies made to SGIPL for each financial year.”;

(vii) The existing sub-clause (I) shall be substituted by the following, namely:-

“(I) The subsidy shall not be allowed, of the amount of **output tax** related to such intrastate supplies of goods by SGIPL in the State to its subsidiaries and/or marketing wing and/or its dealers, who have disposed of the goods so supplied other than by way of intrastate supply.”;

(viii) The existing sub-clause (J) shall be substituted by the following, namely:-

“(J) The SGIPL shall maintain the separate books of account and shall deposit the amount of State tax separately on the intrastate supplies of goods manufactured by it in the World Glass Complex established by SGIPL at Bhiwadi.”

2. **Amendment in clause 3.-** In clause 3 of the said order,-

(i) The existing item (b) of sub-clause (B) shall be substituted by the following, namely:-

“(b) For subsequent applications:

(i) the amount of **output tax** under the Rajasthan Goods and Services Tax Act, 2017;

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

(iii) the amount of goods supplied to the dealers and/or the subsidiary company of SGIPL or Saint Gobain Group in the State and such goods have been subsequently supplied in the course of inter state trade or commerce, or has been disposed of in the manner other than by way of intrastate supply; and

(iv) the amount of **output tax**, charged by SGIPL on goods mentioned at (iii) above.”;

(ii) The existing item (ii) of sub-clause (C) shall be substituted by the following, namely:-

(iii) The existing sub-clause (D) shall be substituted by the following, namely:-

3. **Amendment in clause 5.-** The existing clause 5 of the said order shall be substituted by the following, namely:-

- (i) Provisions of the Rajasthan Goods and Services Tax Act, 2017 and rules made thereunder;
- (ii) Provisions of the Rajasthan Value Added Tax Act, 2003 and rules made thereunder; and
- (iii) Provisions of the Central Sales Tax Act, 1956 and rules made thereunder

4. **Amendment in FORM-A.-** In the FORM-A appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

2.	Registration Number (GSTIN)	
	TIN	

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5. **Amendment in FORM-B.-** In the FORM-B appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

6. **Amendment in FORM-C.-** In the FORM-C appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

7. **Amendment in FORM-D.-** In the FORM-D appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

8. **Amendments in FORM-E.-** In the FORM-E appended to the said order,-

- (i) the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

- (ii) the existing item number 11 and entries thereto shall be substituted by the following, namely:-

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11.	Amount of output tax for the quarter	
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”

- (iii) the existing item number 12 and entries thereto shall be substituted by the following, namely:-

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12.	Amount of output tax which has accrued on the intrastate supply of goods manufactured in the State under the MoU	
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(iv) the existing item number 13 and entries thereto shall be substituted by the following, namely:-

13.	Amount of output tax on intrastate supply of goods covered under sub-clause E of clause 1 of the order (Recoverable amount of subsidy)	
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(v) the existing item number 14 and entries thereto shall be substituted by the following, namely:-

14.	Amount of output tax on intrastate supply of goods covered under sub-clause I of clause 1 of the order (Not eligible for the subsidy)	
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(vi) In the end of FORM-E, the existing expression "Encl: Proof of deposit of Tax (VAT/CST/SGST)" shall be substituted by the following, namely:-
"Encl: Proof of deposit of State Tax"

By Order of the Governor

- Ed -

(Neetu Barupal)

Deputy Secretary to Government

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31/10/18

JDCSS
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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 Bhawan, Tilak Marg, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister), Rajasthan.
3. SA to Hon'ble Industries Minister, Rajasthan, Jaipur.
4. Sr. DS to Chief Secretary, Rajasthan, Jaipur.
5. PS to Additional Chief Secretary, Finance, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Industries, 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. Nodal Officer IT, Industries Department, Jaipur.
13. M/s. Saint Gobain India Pvt. Ltd., Registered Office - "Sigapi Aachi Building" Level-7, 18/3, Rukmani Lakshmipati Road, Egmore, Chennai-600008, Tamilnadu.
14. Guard File.

Deputy Secretary to Government

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By Secretary - 12
31/10/18