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All communications should be addressed to the Government of India. Ministry of Industry, by title. NOT by name.  
Fax : 011-23062626

No.10(3)/2011-DBA-II/NER  
Government of India  
Ministry of  
Commerce & Industry  
(Deptt. of Industrial Policy & Promotion)  
Udyog Bhawan, New Delhi -110 011

Dated: 1<sup>st</sup> March, 2014

To,  
The Joint Secretary,  
Department of Commerce & Industries,  
Secretariat Annexe-I, 3<sup>rd</sup> Floor,  
Gangtok, Sikkim.

**Subject: Checklist for scrutiny of claims under Transport Subsidy Scheme (TSS), 1971/ Freight Subsidy Scheme (FSS), 2013- simplification regarding.**

Madam,

I am to refer to Govt of Sikkim letter No. 4/SUB/1/03-04/II/703 dated 26.12.2013 on the above mentioned subject and to say that the matter has since been examined in this Department and clarifications in respect of issues raised by the State Governments of Sikkim are as below:

S.No. as listed in Form-A of Transport Subsidy Scheme (TSS), 1971/ Annexure-III of Freight Subsidy Scheme, 2013	Particular	Clarification
17	Factory license No. & Date	Matter is being referred to Ministry of Law and Justice, Department of Legal Affairs seeking their opinion in the matter. State Govt. of Sikkim may also clarify as to why the Factories Act, 1948 has not yet been enforced in the State despite it being extended for the State of Sikkim in the year 1992.

etc

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S. No. as listed in Form-B of Transport Subsidy Scheme (TSS), 1971/ Annexure-III of Freight Subsidy Scheme, 2013	Particular	Amendment
8	VAT clearance Certificate for the relevant period	Clarification in this regard has already been issued vide letter dated 19.08.2013 (as enclosed).
11	Balance Sheet for the relevant period showing carriage inward and outward	Last Balance Sheet in lieu of the Balance Sheet for the relevant period cannot be accepted since it will not reflect inward and outward carriage of the RM and FG for that particular period.
18	In case of excisable goods produced by the unit: A. Certified from Excise Department Showing the Quantity cleared on quarterly basis. B. Excise payment challan/ Refund statement showing quantity and value	ER-I and ER-VI are merely returns submitted by the units, which are subject to scrutiny by the Excise Department. In view of this, it is mandatory to obtain certificate from Excise Department showing quantity cleared on quarterly basis.
23	Attested copies of RC of vehicles transporting raw material and finished goods to and from the factory and road permit issued by Transport Department or authentic Govt.	Matter regarding acceptance of Sikkim Manual Way Bill up to the period 31.03.2012 and thereafter check-post stamped Consignment Note(Bilti) along with E-Way Bill as an alternate document to RC is under examination and clarification in this regard will be issued in due course.

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	documents incorporating the truck number	
26	In case of finished products sold outside NER or within NER a) Copy of C-Form against the consignment sold to the party & b) Photocopy of consignment note acknowledge by the purchasers	It is incumbent upon the consignee to give Form C which is a proof that the goods have been sold outside the State. Hence, requirement of obtaining C-Form against the consignment sold to the party cannot be dispensed with. Further, consignment note is required to be acknowledged by the purchaser.

Yours faithfully,



(Arun Kumar)

Under Secretary to the Government of India

Tel.No:2306 3096

Fax No. 2306 2626

**Copy to:**

1. Principal Secretary/ Commissioner/ Secretary (Industries), Government of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura, Himachal Pradesh, J&K, Uttarakhand, West Bengal, Andaman & Nicobar Islands and Lakshadweep. The aforementioned clarifications are also applicable to other States / UTs concerned.
2. CMD, NEDFi
4. M.D.,HPSIDC/ M.D.,SIDCUL/ M.D.,JKDFC.

**Copy also to:** Directorate of Industries, Government of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura, Himachal Pradesh, J&K, Uttarakhand, West Bengal, Andaman & Nicobar Islands and Lakshadweep.



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