BY SPEED POST  
MOST IMMEDIATE  
No.15(11)/2009-DBA-II/NER  
Government of India  
Ministry of Commerce & Industry  
Department of Industrial Policy & Promotion  
Udyog Bhawan, New Delhi –110 011  

Dated the 11th Sept., 2013  

To  

Principal Secretary/Commissioner (Industries),  
Government of Arunachal Pradesh, Assam, Mizoram,  
Manipur, Meghalaya, Sikkim, Nagaland, Tripura,  
Himachal Pradesh, Jammu & Kashmir, Andaman & Nicobar,  
Lakshadweep, Uttarakhand and West Bengal.  

Sub: One year time limitation for submission of claims under Central Transport Subsidy Scheme, 1971/ Freight Subsidy Scheme, 2013 – Clarification reg.  

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Sir,  

The undersigned is directed to invite reference to this Department’s earlier letter No.11(9)/91-DBA-II dated 4.5.1993 & letter No.11(9)/91-DBA-II dated 9.5.1994 wherein the State Governments/ Union Territories have been instructed to advise the entrepreneurs to submit subsidy claims on quarterly basis and under no circumstances claims more than one year old from the date of incurring expenditure should be accepted. A copy each of the said letters are enclosed for ready reference.  

2. It has, however, come to notice of this Department that State Governments have accepted claims more than one year old from the date of incurring of expenditure. It is clarified that expenditure is deemed to have been incurred on the date on which raw material is received at the unit or the finished goods is dispatched from the unit. In view of this, claim for particular quarter will become fully admissible if the period of one
year is counted from the beginning of quarter and not from the end of quarter. In case period of one year is counted from a date within the quarter or from the end of the quarter, the claim may be admissible partially as illustrated in the Annexure.

Yours faithfully,

(P. Biswas)
Director
Tel: 2306 2856

End: as above

Copy to: Director, Directorate of Industries, Government of Arunachal Pradesh, Assam, Mizoram, Manipur, Meghalaya, Sikkim, Nagaland, Tripura, Himachal Pradesh, Jammu & Kashmir, Andaman & Nicobar, Lakshadweep, Uttarakhand and West Bengal.

Copy also to: NEDFi/ JKDFC/ HPSIDC/ SIDCUL

Issued with effect from 11/09/2013
ILLUSTRATIONS REGARDING ADMISSIBILITY OF CLAIM UNDER TSS/FSS

Case-I

(i) Claim period : Jan., 2009 to March, 2009
(ii) Last date of submission : 31st Dec., 2010
(iii) Admissibility : Claim for the entire quarter will be admissible subject to fulfillment of other conditions of the scheme.

Case-II

(i) Claim period : 01/01/2009 to 31/03/2009
(ii) Date of claim submission : 22.2.2010
(iii) Admissibility : Expenditure incurred on account of transportation of raw material/finished goods from 23/2/2009 to 31/3/2009 will be admissible as per the extant provisions of the scheme.
(iv) Not admissible : Expenditure incurred on account of transportation of raw material/finished goods from 01/01/2009 to 22/02/2009 will not be admissible as per the extant provisions of the scheme.
Secretary,
Industries Department,
Government of Assam/Meghalaya/Nagaland/ Tripura/
Manipur/Mizoram/Arunachal Pradesh/North Bengal/Jammu &
Kashmir/Himachal Pradesh/Utter Pradesh/Andaman &
Nicobar Islands/Sikkim/Lakshadweep.

Subject: Transport Subsidy Scheme - Clarification -

I am directed to refer to sub-para (11) of para 1 of this
Ministry's letter of even number dated 11th November, 1991 (copy
inclosed for ready reference) wherein, inter alia, it is laid
own that under no circumstances reimbursement claims more than
two years old will be entertained. Various State Governments have
represented against this provision. After considering the
representations received, Government have decided that:

a) Wherever the State Governments/Union Territories have
already made disbursements, irrespective of the period
of the transport subsidy claim, reimbursements will be
made by the Central Government, if the claim is found
otherwise in order as per the provisions of the Scheme
and the instructions issued thereunder from time to
time; and

b) the transport subsidy claims already received by the
State Governments/Union Territories may be processed
and disbursed, if found in order according to the
provisions of the Scheme and then reimbursement claimed
from the Central Government.

The State Governments/Union Territories should advise the
entrepreneurs to submit subsidy claims quarterly. Henceforth, under
any circumstances, they should accept claims more than one year old
from the date of incurring of the expenditure.

The other terms and conditions of this Ministry's letter of
even number dated 11.11.91, will remain unaltered.

Yours faithfully,

(JAYALAKSHMI JAYARAMAN)
Deputy Secretary to the Government of Ind.
Copy to all Directors of Industries concerned.
Copy also to Accountant Generals concerned.
Copy also to IFW, Deptt. of Industries Development.

(CHARAN DASS)
Under Secretary to the Govt. of India
No.11(9)/91-DII
Government of India
Ministry of Industry
Department of Industrial Development
DRA-II Section

To

The Secretary,
Industries Department,
Government of

SUBJECT: - Transport Subsidy Scheme - Clarification - regarding.

Sir,

I am directed to refer to para 2 of this Ministry's letter of even number dated the 4th May, 1993 (copy enclosed for ready reference) wherein, inter alia, it is laid down that under no circumstances, State Governments/Union Territories, should accept claims more than one year old from the date of expenditure. It is once again reiterates that this condition should be strictly enforced by all State Governments/Union Territories.

Yours faithfully,

(C.R. BISWAS)
Under Secretary to the Government of India.

Copy to:

1. Directors of Industries concerned.
2. Accountant Generals concerned.
3. I.F. Wing, Department of Industrial Development.

(C.R. BISWAS)
Under Secretary to the Government of India.