

As Recommended by ICAI

**Certificate under Notification dated 05th October, 2017 issued by _____
Department of Industrial Policy and Promotion read with circular number
1060/9/2017-CX dated 27th November, 2017 issued by Central Board of
Excise and Customs**

(Eligible unit has not received any inputs from another business premises)

1. M/s. _____ (hereinafter referred to as the "Assessee") is a registered person vide GSTIN..... and is having its principal place of business at _____ in the State of _____. The Assessee has the following additional places of business duly registered in the State of _____:

a. _____

b. _____

The principal place of business and the additional places of business in the State of _____ have been duly registered with effect from _____.

2. The business premises of assessee situated at _____ (hereinafter known as the eligible unit) was registered under the provisions of the Central Excise Act 1944 upto _____ and was drawing benefits under the earlier excise duty exemption/refund schemes vide notification number 56/2002-CE dated 14.11.2002, 57/2002-CE dated 14.11.2002 and 01/2010-CE dated 06.02.2010 as amended from time to time or Notification nos. 49/2003-CE dated 10.06.2003 and 50/2003-CE dated 10.06.2003 as amended from time to time or Notification no 20/2007-CE dated 25.04.2007 as amended from time to time.

3. The business premises of assessee situated at _____ known as the noneligible unit) was registered/not registered under the provisions of the Central Excise Act 1944 upto _____ but was not drawing any benefits under the earlier excise duty exemption/refund schemes.

4. In terms of Notification dated 05th October, 2017 issued by Department of Industrial Policy and Promotion read with Circular No. 1060/9/2017-CX dated 27th November, 2017 issued by Central Board of Excise and Customs, the eligible unit is entitled for budgetary support on manufacture of specified goods which shall be sum total of

i. 58% of the Central tax paid through debit in the cash ledger account maintained by the unit in terms of sub-section(1) of section 49 the Central Goods and Services Act, 2017 after utilization of the Input tax credit of the Central Tax and Integrated Tax.

ii. 29% of the integrated tax paid through debit in the cash ledger account maintained by the unit in terms of section 20 of the Integrated Goods and Services Act, 2017 after utilization of the Input tax credit Tax of the Central Tax and Integrated Tax.

5. In compliance of conditions specified under para 5.9.1 and 5.9.2 of the notification dated Notification dated 05th October, 2017 issued by Department of

Industrial Policy and Promotion based on our verification of the GST returns, Electronic Cash Registers, Electronic Credit Registers (as maintained by assessee on its GSTIN), books of accounts and other relevant documents/records, for the period _____ to _____, we hereby certify, subject to our remarks / comments in para 6 infra, that following information is in accordance with the books of accounts maintained and GST Returns filed by the assessee for the period _____ to _____: -

a. That the below mentioned business premises of assessee are registered under the GSTIN

S. No.	Addresses	Whether this premises avail area based exemption?
1	Address of Eligible unit	Yes (Eligible unit)
2	Any other address within same state, if any	No (Non-eligible unit)

b. That under the same GSTIN,

i. the assessee has received inputs and paid tax after availing input tax credit as per the under-mentioned details:

(Note: This table includes figures of both eligible & non-eligible unit under GSTIN:.)

Name of the Tax	Tax Amount Payable	Amount utilized from Cash Ledger for payment of Tax	Credit Availed and utilized " \$ "	Balance of Credit, if any	Total value of taxable inputs received " * "	Total receipts from composition dealers
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Central Tax						
State/UT Tax						
Integrated Tax						
Cess						
Total						

" * " Figure in column "F" are basic value of Inputs/input services on which input tax credit has been claimed and it does not include value of Inputs of the credit as per GST TRAN-1

" \$ " Figures under column "D" includes the amount of credit transferred from GST TRAN-1.

ii. the quantity of the specified goods supplied by the eligible unit during the aforesaid period are as under :

Month	HSN Code	Product Description	Production Quantity	UQC
Month 1				
Month 2				
Month 3				
Total				

c. That in respect of eligible unit under the given GSTIN

i. the eligible unit has received inputs and has tax payable after availing input tax credit involved in input and capital goods received by it as under :

(Amount in INR)

Name of the Tax	Tax Amount Payable	Amount utilized from Cash Ledger for payment of Tax	Credit Availed and utilized "\$ "	Balance of Credit, if any	Total value of taxable inputs received "*"	Total receipts from composition dealers
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Central Tax						
State/UT Tax						
Integrated Tax						
Cess						
Total						

" * " Figure in column "F" are basic value of Inputs/input services on which input tax credit has been claimed and it does not include value of Inputs of the credit as per GST TRAN-1.

" \$ " Figures under column "D" includes the amount of credit transferred from GST TRAN-1 and ITC of Central Tax and Integrated Tax availed by the supplying unit for supplies to the eligible unit. (in case inputs are received by the eligible unit from supplying unit under the same GSTIN)

ii. The quantity of the specified goods manufactured by the eligible unit during the aforesaid period are as under :

Month	HSN Code	Product Description	Production Quantity	UQC
Month 1				

Month 2				
Month 3				
Total				

d. That the eligible unit has not received any inputs from another business premises (Noneligible unit) under the same registration (GSTIN). (in case no inputs are received by the eligible unit from supplying unit under the same GSTIN)

or

That the eligible unit has received inputs (including manufactured semi-finished goods) from another non-eligible unit as under:

Month	HSN Code	Product Description	Quantity Received	Value of Inputs received	Central Tax on Inputs received	Integrated Tax on Inputs
Month 1						
Month 2						
Month 3						
Total						

6. Remarks / comments (Refer Para 4 supra):

a. The quantity of inputs transferred from non-eligible unit to eligible unit is based on FIFO method. and value for same have been taken basis of corresponding delivery challan and books of accounts and other relevant records and documents maintained by the assessee.

b. Any other remark, if any.

7. This certificate has been issued at the specific request of the company for submission with GST department for claiming budgetary support under Notification issued by Department of Industrial Policy And Promotion under Ministry of Commerce and Industry, dated 5th October 2017, and is not meant for general circulation.

For

Place:
Date:

Chartered
Accountants(
_____)
Partner
Membership Number.