

**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 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

iii. 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.

iv. 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 5.9.2 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 the eligible unit has received inputs from another business premises (non-eligible unit) of the same registrant (GSTIN) and Input Tax Credit of Central Tax amounting to Rs. and Integrated Tax amounting to Rs.\_\_\_\_\_has been availed by the non-eligible unit for supplies to the eligible unit.

6. Remarks / comments (Refer Para 5 supra):

a. The records produced before us consisted of details of inputs transferred by the supplying unit to the eligible unit in form of Raw Material and Semi-Finished Goods and reports generated from books of accounts containing details relating to input tax paid on quantity of inputs procured and consumed for supplies to the eligible unit.

b. The value of inputs in form of semi-finished goods transferred has been taken on the basis of delivery challan prepared by non-eligible in accordance with Rule 55 of the CGST/SGST Rules, 2017.

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**

\_\_\_\_\_

Chartered  
Accountants(  
\_\_\_\_\_)

Partner  
Membership Number.

Place:

Date: