
To
   All Licensing Authorities;
   All Commissioners of Customs;


Representations have been received seeking clarification regarding eligibility and entitlement of units for import of rough marble blocks/slabs for the year 2008-09, as per Policy Circular No.13 dated 30.6.2008. The matter has been examined in the Department and accordingly, it is clarified:

2. For establishment of eligibility and entitlement of the unit, the applicants shall be required to submit the following documents, along with their application:-

i) A certificate issued by State Industry Department (District Industry Center) stating whether the applicant, as on date, has established gang saw in his unit or not. The verification shall also state number of gang saws established by the unit.

ii) The SSI/SIA Registration Certificate duly certified by State Industry Department (District Industry Center) indicating that the unit has been in operation since prior to 31.3.2001.

iii) List of equipments/capital goods set up by the applicant in its unit prior to 31.3.2001, showing processing equipment for marble slabs/tiles, as per the balance sheet submitted to income tax authorities for the Year 2000-01, duly certified by a Chartered Accountant.

iv) Copy of income tax return for the year 2000-01, indicating processing of marble by the unit, duly certified by a Chartered Accountant.

-2-

v) A Charted Accountant Certificate indicating the indigenous sales turnover of marble slabs/tiles of the applicant for the years 2004-05, 2005-06 and 2006-07. The CA certificate is to be supported by certified copies of income tax returns filed by the applicant for each of the years and by certified copies of VAT/Sales Tax returns filed by the applicant for each of the years indicating the indigenous sales turnover of marble slabs/tiles.

vi) The sale against Form H and other relevant Forms, job work income earned by any unit sawing
marble blocks of third parties in to slabs/tiles and the amount of excise duty, service tax and sales tax/VAT paid on such indigenous sales turnover of marble slabs/tiles may also be included for calculating indigenous sales turnover of the applicant.

Vii) With regard to calculation of indigenous sales turnover, it is further clarified that the turnover will include the net sales after deducting the sales returns from the gross sales. It is also clarified that the turnover of the applicant only shall be taken into consideration and the turnover of group concerns/ sister concerns/ subsidiaries etc. shall not be counted for calculating the turnover.

3. The applications must accompany all the above documents for consideration. Applications found incomplete shall be rejected.

4. The last date for receiving application has been accordingly extended up to 15.8.2008.

5. The other conditions of the aforementioned Policy Circular i.e. Policy Circular No.13 dated 30.6.2008 shall remain applicable.

6. This issues with the approval of Competent Authority.

Sd/-

Joint Director General of Foreign Trade

(O. P. Hisaria)

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