The State Govt. vide its notification dated 12-4-2002 has notified that an industrial unit shall be entitled to claim the unavailed exemption from sales tax on the following conditions namely:

- Such units taken over into possession by RFC on or before 30-4-2000.
- Such units shall be entitled to avail unutilized benefit both in term time and amount sanctioned to the original unit as mentioned in its original eligibility certificate.
- The benefit under this clause shall not be available on attaining the maximum eligible fixed capital amount or on expiry of the maximum time period available under the Eligibility Certificate, whichever is earlier.
- That the benefit under this clause shall be available even on change of the product mix and also in respect of new products.

A circular letter dated 3-5-2002 has already been issued to all the Branches for collecting details from the Commercial Tax Department. The details as per above letter might have been collected by the Branch Office. If the same has not been collected so far, Branch Manager may depute an officer to collect the same and keep readily available with him. A copy of the same should be sent to HO ARRCC.

Copy of the details as obtained from the Commercial Taxes Department should also be sent to ARRCC Cell at HO for record. In the cases of HO level auction, list incorporating HO level auction may be sent immediately to HO ARRCC Cell.

All concerned are advised to make a note of above.

(T. SRINIVASAN)
Chairman & Managing Director

Copy to:

1. All RO/s/ BO/s/ SO/s
2. GM(WZ), Jodhpur/DGM(A&I), WZ, Ajmer
3. Standard Circulation at HO