

**F.No. 14/1/2020-GSTSS**  
**Government of India**  
**Ministry of Commerce & Industry**  
**Department for Promotion of Industry and Internal Trade**  
**(GST Subsidy Scheme Section)**

**Udyog Bhawan, New Delhi**  
**Dated: 26<sup>th</sup> October, 2020.**

To,  
The Accounts Officer,  
Pay and Accounts Office,  
Department for Promotion of Industry and Internal Trade,  
Udyog Bhawan, New Delhi.

**Subject:- Authorization of DPIIT for operation of funds for the year 2020-21 under the Major Head 2885-other outlays on Industry and Minerals-reg.**

**Sir,**

In exercise of powers under Delegation of Financial Power Rules, 1978, I am directed to convey the sanction of the President to incur the expenditure of Rs. 16,40,00,000 (Rupees Sixteen Crore Forty Lakh only) to PAO, CBIC during the Financial Year 2020-2021 towards disbursement of budgetary support of the Central Government's share of CGST and/or IGST to the eligible industrial units under Scheme of Budgetary Support under Goods and Service Tax Regime to the units located in the States of North Eastern Region including Sikkim under Goods and Services Tax Regime on the basis of recommendations of the Assistant Commissioner or Deputy Commissioner of Central Taxes, as the case may be and as per the existing terms and conditions of the Notification no. 10(1)/2017-DBA-II/NER dated 05.10.2017 of the Scheme of Budgetary Support under Goods and Service Tax Regime. The PAO, CBIC will sanction and disburse the recommended reimbursement of the budgetary support.

2. The distribution will be as under:

<b>S.No.</b>	<b>States</b>	<b>Amount (Rs.in cr)</b>
1.	Sikkim	5.00
2.	Assam	5.00
3.	Meghalaya	6.40
	<b>Total</b>	<b>16.40</b>

3. Utilization of the above mentioned amount by CBIC will be subject to the terms and conditions of the Scheme notification no. 10(1)/2017-DBA-II/NER dated 05.10.2017.

4. CBIC will disburse the budgetary support to the eligible units only and within the prescribed time limit as per notification dated 05.10.2017. The funds shall be utilized by CBIC to settle claims first for the Q1 (July 2017 – Sept 2017) and then for the Q2 (Oct. 2017 – Dec. 2017) and so on. And within the Quarters, to the extent possible, at least 50% of the funds should be used to settle claims of the value less than Rs. 1 Cr. Wherever it is not possible to adhere to 50% limit in each quarter due to non-pendency of smaller claims, in overall disbursement under current allocation, it may, to the extent possible, be ensured that at least 50% of the funds should be used to settle the claims of smaller values (less than Rs 1 crore).



**P.T.O.**

5. The expenditure shall be open to inspection by the sanctioning authority /CAG/Internal Audit Party of the Chief Controller of Account, Ministry of Commerce & Industry, Budgetary Support under Goods and Service Tax Regime, New Delhi.

6. The funds released by this Department shall be utilized for the purpose for which it has been sanctioned.

7. In view of the above, it is requested to issue a letter of authorization of funds to the extent of Rs. 16,40,00,000 (Rupees Sixteen Crore Forty Lakh only) in favour of Accounts Officer, Principal Accounts Office, CBIC (O/o Pr. CCA, CBIC, Controller Code- 035), D/o Revenue, M/o Finance, New Delhi as per para 2 above during Financial Year 2020-21 which will constitute authorization for CBIC through PFMS only. A copy of authorization letter issued by PAO, DPIIT shall also be provided to GST Subsidy Scheme Division.

8. The DDO wise details of CBIC are as under:

S.No.	State	Name of Commissionerate	PAO Code	DDO Code	Name of Division	Amount Allocated
1	Sikkim	Siliguri (For Sikkim)	55185	255187	Gangtok	5.00
2	Assam	Guwahati	52512	152532	Guwahati	5.00
3	Meghalaya	Shillong	52512	252513	Shillong	6.40
	<b>Total</b>					<b>16.40</b>

9. The expenditure is debit to the following head of accounts:  
Major Head "2885" - Other outlays on Industries & Minerals  
Sub Major Head "02" - Development of Backward Areas  
Minor Head "101" - Subsidies  
Sub Head "16" - Budgetary Support under Goods and Service Tax Regime  
Detailed Head "00" - Budgetary Support under Goods and Service Tax Regime  
Object Head "33" - Subsidies

10. This issues with the approval of Integrated Finance Wing, DPIIT vide F. No. E-42205 dated 24.10.2020.

Yours faithfully



(Sunder Singh)

Under Secretary to the Govt. of India  
Tel. No. 2306 1306

Copy to:

1. Pr. CCA, CBIC, 1<sup>st</sup> Floor, D.G.A.C.R. Building, I.P. Estate, New Delhi.
2. The Principal Director General of Audit, Economic and Services Ministries, A.G.C.R. Building, I.P. Estate, New Delhi.

P.T.O.

3. Commisisoner (CX), CBIC, North Block.
4. ADG, O/o DG Audit, CBIC, New Delhi.
5. Finance-II Section, IF Wing, DPIIT.
6. Accounts Officer, Pr. Accounts Office, DPIIT (Sanction ID is enclosed).
7. Budget & Accounts Section, DPIIT.
8. Additional Chief Secretary/Principal Secretary/Secretary/Commissioner (Industries) of Govt. of Sikkim/Assam/Meghalaya.
9. Commissioner, CGST Commissionerate Sikkim/Assam/Meghalaya.
10. Sanction Folder
11. Guard File