

OPERATIONAL GUIDELINES ON

REIMBURSEMENT OF NET STATE GOODS AND SERVICE TAX UNDER ODISHA STATE FILM POLICY 2019

(See Para 11.6 & 11.9 of OSFP 2019)

1. Short Title

Operational guidelines for reimbursement of Net State Goods and Service Tax (SGST) under Odisha State Film Policy 2019.

2. Commencement:

It shall come into force from the "Effective Date" of Odisha State Film Policy 2019 i.e. March 2, 2019.

3. Policy Provisions

Reimbursement of SGST (Para 11.6 of OSFP 2019)

New projects shall be eligible for reimbursement of 100% of net SGST for a period of 7 years from the date of commercial operation limited to 200% of cost of Equipment and Machinery or 100% of the project cost, whichever is less, in a tapered manner. The SGST reimbursement shall be applicable to the net tax paid towards the SGST after adjustment of input tax credit against the output tax liability.

Upgradation of screening infrastructure (Para 11.9 of OSFP 2019)

For upgrading single screen cinema halls, amount of minimum investment of INR 1 crore in identified infrastructure (Generators, AC, Sound System, etc.) shall be reimbursed subject to a ceiling of 50% of the net SGST for a period of 5 years.

4. Terms and Expressions

4.1 "Project" means Film Cities, Cinema Halls and Multiplexes, as per definition at Annexure - I of the policy.

4.2 Project Cost for new Film Cities means the eligible "Fixed Capital Investment" made on the following -

- Buildings
- Road Network
- Landscaping and Site Development
- Equipment and Machinery
- Parking area development
- Generator set
- Water Supply & Sewerage System including treatment plants

- Waste management facilities
- Pollution Control equipment
- Storm water drainage
- Rain water harvesting
- Energy conservation equipment
- Non-conventional Energy equipment
- Fire Fighting equipment / sensors for safety measures
- Electrical installations
- Artistic structure/installations
- Power Supply and Distribution Network
- Entry/Exit and security systems
- Common Amenity Buildings such as Administration Office, Business Centre, etc.

The following shall be considered as ineligible towards assessment of “Fixed capital investment”-

- Cost of land
- Working capital
- Goodwill
- Commissioning fees
- Royalty
- Pre-operative expenses
- Second hand equipment and machinery, furniture fixtures, etc.
- Interest capitalized
- Trucks, cars, vans, trailers and other transport vehicles
- Consumables
- Technical/Consultant fees

- Eligible tourism units including hotels

4.3 Project Cost for new Multiplexes and Cinema halls means the eligible “Fixed Capital Investment” made on the following -

- Building and other civil works towards building of the cinema hall units
- Equipments and Machinery
- Parking area development
- Generator set
- Waste water treatment plant
- Waste disposal facilities
- Pollution Control equipment
- Storm water drainage
- Rain water harvesting
- Energy conservation equipment
- Non-conventional Energy equipment
- Fire Fighting equipment / sensors for safety measures
- Electrical installations

The following shall be considered as ineligible towards assessment of “Fixed capital investment”-

- Cost of land
- Working capital
- Goodwill
- Commissioning fees
- Royalty
- Pre-operative expenses
- Second hand equipment and machinery, furniture fixtures, etc.
- Interest capitalized

- Trucks, cars, vans, trailers and other transport vehicles
- Consumables
- Technical/Consultant fees

4.4 Project Cost for upgrading Single screen Cinema halls means the eligible “Fixed Capital Investment” made on the following -

- Renovation of the existing cinema hall Building and other civil works towards building of the cinema hall units
- Equipments and Machinery for film projection including screening infrastructure, sound system and seating

Any other investment towards upgradation of Single screen Cinema halls shall be considered as ineligible towards assessment of “Fixed capital investment”

4.5 For new film cities/multiplexes and cinema halls, the “Date of First Fixed Capital Investment” shall be determined by the date on which the first investment is made towards the eligible “Fixed Capital Investment”. For single screen cinema halls which have upgraded their infrastructure, the “Date of First Fixed Capital Investment” shall be determined by the date on which the first investment is made towards the eligible “Fixed Capital Investment” for upgrading the infrastructure. This investment should have been made within the policy period.

4.6 “Input Tax Credit”- in relation to any tax period means the setting off of the amount of Input Tax or part thereof under section 41 of the OGST Act, 2017 by a registered dealer.

4.7 “Output Tax”- in relation to any tax period means the tax leviable and payable under section 43 of the OGST Act, 2017 in respect of sale of any taxable goods and services provided by a registered dealer in the course of his business as defined under OGST/CGST Act, 2017.

4.8 Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in Odisha State Film Policy 2019.

5. Eligibility:

Projects satisfying the criteria and falling under the following category shall be eligible for the incentive-

5.1 New Film Cities, Cinema Halls and Multiplexes as defined in the OSFP 2019 shall be eligible for the incentive.

5.2 Single screen cinema halls upgrading their screening infrastructure as detailed in this Operational Guidelines shall be eligible for the incentive.

5.3 Multiplexes and cinema halls within the limits of the urban local bodies of Bhubaneswar and Cuttack shall not be eligible for any incentives.

5.4 Project must have been approved by the State Level Committee/ District Magistrate, as applicable.

5.5 The Date of Operation for the project should be after the “Effective Date” of Odisha State Film Policy 2019.

5.6 Promoter should not have availed similar incentives, under any other scheme/policy of the State Government for the project.

6. Determination of Date Of Operation

The "Date of Operation" shall be determined by the Director of Industries, Odisha based on the totality of documentary evidence submitted

7. Time frame for filing application

7.1 Eligible projects shall file their applications in prescribed format for reimbursement of Net SGST, within six months from the end of each financial year, after the date of operation.

7.2 Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.

7.3 The delay in implementation of the project beyond the control of the Project Proponent may be condoned by an Empowered Committee, on a case to case basis. If implementation delay has been condoned by the Empowered Committee, copy of such document shall be furnished during application.

8. Procedure:

8.1 Projects satisfying the required eligibility criteria as per the OSFP 2019 shall apply in the prescribed format appended to this operational guideline at **Annexure -"A"** along with copies of all relevant documents as mentioned in the Checklist at **Annexure -"B"** and Undertaking prescribed at **Annexure A-1** to the General Manager, RIC / DIC. Copies of the documents as indicated in the checklist shall be self-certified by Proprietor / Managing Partner / Managing Director / Authorized Signatory.

8.2 If the claim for net SGST reimbursement is against upgradation of Single screen Cinema Hall, the project proponent shall also furnish a statement in **Annexure-AA** apportioning the net SGST paid after adjustment of the corresponding Input Tax Credit applicable on the value of the eligible "Fixed Capital Assets" used for upgradation of the infrastructure during the period of claim.

8.3 On receipt of application, the acknowledgement as prescribed at **Annexure- "C"** shall be dispatched to the applicant / applicant unit duly signed by the General Manager, RIC / DIC within 3 days of receipt of application.

8.4 Application received for Net SGST reimbursement and complete in all respect shall be examined by RIC / DIC and processed as below.

(a) RIC / DIC shall transmit one set of application within **3 days** of its receipt to concerned State Tax officer/Central Tax officer designated by the State/Centre under the GST Act for this purpose, to certify the amount of net tax paid for the tax period in the format prescribed in the body of the application form **Annexure A-2** under intimation to the concerned unit.

(b) Concerned State Tax officer / Central Tax officer shall furnish necessary certificate in the format as at Annexure A-2 to RIC / DIC within **7 days** of receipt of proposal at his end under intimation to the concerned unit / RIC / DIC.

(c) Parallel (means within 7days as mentioned above), RIC / DIC shall assess the project cost including the cost of Equipment and Machinery acquired **till the date of commencement of**

operation / reopening (in case of upgrading single screen cinema hall) and furnish the report in the Format prescribed at Annexure-D. This assessment for the project cost including cost of Equipment and Machinery shall be carried out once during the period of incentives, while processing the application for the reimbursement of net SGST for the first time. The assessment of project cost / Equipment and Machinery may not be taken up in the subsequent years during the period of incentives unless felt necessary by the authority.

8.5 Application for reimbursement of the benefit for subsequent years, after 1st year / initial year of claim, during the eligible period shall accompany with the documents and valid statutory clearances / approvals only related to the year of claim.

9. Sanction

9.1 Sanction for reimbursement of eligible amount of Net SGST paid may be accorded in favour of eligible projects , in a tapered manner, the format prescribed at Annexure –“E” by the General Manager, RIC / DIC within the next **7 days**.

9.2 In Case, where condonation of implementation delay is requested, sanction for reimbursement of Net SGST shall be accorded after delay is condoned by the Empowered Committee.

10. Disbursement:

Disbursement of sanctioned amount for reimbursement of Net SGST or part thereof shall be made by the General Manager, RIC / DIC within 5 days of sanction subject to availability of funds under the scheme. Further, the disbursement may be deferred if the unit is found closed and may be effected on resumption of operation.

11. Rejection:

In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit **within 25 days** of receipt of application from the project proponent by the General Manager, RIC / DIC in the format prescribed at Annexure – "F".

12. Recovery:

The amount disbursed towards reimbursement of Net SGST and or any part thereof shall be recoverable with penal interest as decided by the authority on following events as per terms and conditions undertaken by the unit in the body of application form.

12.1 If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or disbursed in excess of the amount actually admissible for whatsoever reason.

12.2 If the unit goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.

12.3 If any part of Equipment and Machinery is disposed of and not reported which affects the maximum limit of Net SGST reimbursement during the period of incentives.

13. The eligible units under the scheme may be identified by RIC / DIC / OFDC / DI, Odisha and

details of the units be communicated to Commissioner of Commercial Tax and GST well in advance, so that the units will be flagged by the Commissionerate of Commercial Tax and GST in their data base for monitoring their activities relating to their eligible claims. In order to avail of reimbursement, units will be required to disclose relevant information separately in their returns on the net tax paid which is to be reimbursed under the scheme. As tax returns are self assessed, reimbursement to the unit will be made on the basis of eligibility and tax paid. In order to prevent evasion or false claims each year, about 5% of eligible units shall be selected by Commissionerate of Commercial Tax and GST randomly for audit. If any unit is found to be deliberately furnishing wrong / false information, the incentives provided shall be withdrawn from the unit by Commissionerate of Commercial Tax and GST / Director of Industries, Odisha / General Manager, RIC / DIC as the case may be under intimation to Industries Department.

14. Miscellaneous

14.1 OFDC / Director of Industries, Odisha / Commissionerate of Commercial Tax and GST may inspect the project individually / jointly if required.

14.2 Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the OFDC/Directorate of Industries, Odisha by the unit.

14.3 Time limit prescribed in this guideline is of working days only.

ANNEXURE-A

APPLICATION FOR REIUMBERSEMENT OF NET STATE GOODS AND SERVICE TAX (SGST) UNDER ODISHA STATE FILM POLICY, 2019

Application received after the due date / incomplete in any respect shall be liable for rejection

(Strike out whichever is not applicable)

M/s. _____

At/PO _____

Dist. _____

(Location of the Unit)

To

The General Manager,

Regional Industries Centre / District Industries Centre

Sub: Application for reimbursement of Net State Goods & Service Tax (SGST) under Odisha State Film Policy 2019

Sir,

In accordance with the provisions laid down in Odisha State Film Policy 2019 and its operational guidelines, the claim is submitted with following particulars.

1	Category of the Unit		:			
	A	New Film City / Cinema Hall / Multiplex				
	B	Upgraded single screen cinema hall				
2	Address of Registered office		:			
3	Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)		:			
4	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory		:			
5	PAN/ PC / IEM No. and date		:			
6	Items of activity		:	Original		
				Item (s)	Quantity	Value
				After Up-gradation		
				Item	Quantity	Value
7	Date of commencement of operation		:	Original-		
				Upgrade-		
8	Date of first fixed capital investment		:	Original-		
				Upgrade -		
9	Investment in Equipment and Machinery		:	Original	Upgrade	

10	Name of the Financial Institution (s) / Bank(s)	:	
11	Employment Generated		
12	GSTIN	:	
13	i. Amount of Output SGST on sale of finished goods or services	:	
	ii. Amount of Output SGST on sale of trading goods or services	:	
	iii. Total amount of Output SGST for sale of finished goods and trading goods or services	:	
	iv. Amount of Input Tax Credit (ITC) towards SGST for manufacturing of finished goods or services	:	
	v. Amount of Input Tax Credit (ITC) towards SGST for trading goods or services	:	
	vi. Total Input Tax Credit (ITC) towards SGST for manufacturing of finished goods and trading goods or services	:	
	vii. Amount of net SGST paid for finished goods or services	:	
	viii. Amount of net SGST paid for trading goods or services	:	
	ix. Total amount of net SGST paid for finished goods and trading goods	:	
14	Amount of net SGST paid against which reimbursement is claimed as per col. 13 (vii)	:	

15	<p>Mention Period of claim</p> <ul style="list-style-type: none"> • New project / Upgraded single screen cinema hall <p>(From the date of commencement of operation to the end of Financial year /</p> <p>2nd Financial Year / 3rd Financial Year /</p> <p>4th Financial Year / 5th Financial Year /</p> <p>6th Financial Year / 7th Financial Year /</p> <p>1st April of 8th Financial Year to the date of completion of seven years of commencement of operation</p>		
16	<p>Amount of net SGST reimbursement claimed by Upgraded single screen cinema hall as per OSFP 2019 as per col. 4 of Annexure-AA.</p>		

I, Sri _____ S/o- _____ at present _____ (designation) of M/S _____ (name of the unit) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of OSFP 2019 and its operational guidelines.

I hereby certify that I / We / the concerned promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.

I hereby undertake to repay / surrender the incentives or any part thereof availed with penal interest as decided by the authority-

- i. If the information stated above is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- ii. If the unit goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.
- iii. If any part of Equipment and Machinery is disposed of and not reported which affects the maximum limit of Net SGST reimbursement during the period of incentives.

I hereby certify that this unit has not applied / availed the incentives claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby undertake to furnish its audited financial statements and other periodical statements of each

financial year to the RIC / DIC / OFDC / Directorate of Industries, Odisha during the period of incentives.

Copies of relevant documents in support of information / facts furnished above are enclosed herewith.

Signature of the Proprietor / Managing Partner /

Managing Director / Authorised Signatory of

M/s _____

Place-

Date-

Annexure A-1

UNDERTAKING

(Strike out whichever is not applicable)

From

M/s. _____

At/PO _____

Dist. _____

TIN _____

I / We hereby undertake that claim for reimbursement of Net SGST for Rs. _____ (in words) _____ made for (mention period) _____ (From the date of commencement of operation to the end of Financial year / 2nd Financial Year/ 3rd Financial Year / 4th Financial Year / 5th Financial Year / 1st April of 6th Financial Year to the date of completion of five years of commencement of operation / 6th Financial Year / 7th Financial Year / 1st April of 8th Financial Year to the date of completion of seven years of commencement of operation does not relate to traded goods or services (Goods or services purchased for sale) and or include any penalty / interest and _____ is for services rendered by the unit.

Further, I hereby certify that I / We / the concerned promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled

agencies.

Signature of the Proprietor / Managing Partner /

Managing Director / Authorised Signatory of

M/s _____

Date-

Annexure A-2

OFFICE OF THE DEPUTY / ASST. COMMISSIONER OF COMMERCIAL TAXES

Letter No. _____, Date- _____

(Strike out whichever is not applicable)

Certified that M / S _____ bearing GSTIN
_____ has paid net SGST for Rs. _____ (in words) Rupees
_____ for tax period from to

Signature of D.C.C.T / A.C.C.T

in charge of the Circle

with seal & date.

Annexure – AA

**STATEMENT FOR APPORTIONMENT OF NET SGST PAID ON THE QUANTUM OF SERVICE
AFTER UPGRADATION OVER AND ABOVE THE EARLIER CAPACITY**

From

M/s. _____

At/PO _____

Dist. _____

GSTIN _____

I / We hereby furnish the information as below for availing Net SGST reimbursement on incremental services on account of upgradation over and above the earlier capacity.

UPGRADATION								
(Strike out whichever is not applicable)								
1. Information on installed capacity, services and output tax								
Original Capacity as certified by RIC / DIC earlier			Incremental Capacity on account of Upgradation			Installed capacity after Upgradation		
Items	Quantity	Value* (Rs)	Item	Quantity	Value* (Rs)	Item	Quantity	Value* (Rs)
(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
1)								
2)								
Total			Total			Total		

Total sale during the claim period				Sale eligible for incentive			
Items	Quantity	Value (Rs)	Output Tax	Items	Quantity Total of (iv)(b) – Total of (i)(b)	Value (Rs) Total of (iv)(c) – Total of (i)(c)	Output Tax
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
1)							
2)							
Total				Total			

* Actual sale value during the claim period.

2.	Apportionment of Input Tax Credit (ITC) availed during the claim period					
Total input tax credit availed during the claim period	Total quantity of sale during the period	Value of total sale during the period	Quantity of incremental sale	Total value of incremental sale	Percentage of incremental sale to total sale (v) x 100(iii)	ITC relatable to incremental sale at the same % worked out at (vi)

*** In case any project fails to apportion the ITC in Col.1 above, a separate calculation sheet may be attached apportioning the ITC on the incremental sale.

3.	GST paid after adjustment of total input tax credit against total Output tax liability during the claim period. (iv)(d) of table 1 – (i) of Table 2	Rs.
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4.	<p>Net GST paid on incremental sale on account of increased operation capacity after adjustment of input tax credit against Output tax liability during the claim period.</p> <p>Total of (v)(d) of table1 – (vii) of table 2</p> <p>(Amount eligible for reimbursement)</p>	Rs.
<p>I / We hereby certify that the information furnished as above is true and correct to the best of my knowledge and belief.</p> <p>Place- _____ Signature of the Proprietor / Managing Partner / Managing Director / Authorized Signatory of</p> <p>Date- _____ M/s _____</p>		

Annexure B

CHECK LIST

Copies of documents to be attached with the application shall be self- Certified by Proprietor / Managing Partner/Managing Director / Authorized Signatory

(Strike out whichever is not applicable)

1	PC / IEM / Production Certificate for Original & E/M/D
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of Association & Article of Association) under Company Act-1956
4	Document in support of date of first investment in fixed capital in respect of Original / upgraded facility
5	Term loan sanction order of OSFC / Banks / FI in case of Original / Upgradation & approval documents in support of Upgradation
6	Approved DPR / Project Profile / Scheme –as the case may be for Original / Upgradation
7	Certificate of Registration under Odisha Goods & Services Taxes Act, 2017 - GSTIN
8	Documents in support of net SGST Paid , during the period of claim / for differential benefit
9	Undertaking in the format prescribed at Annexure A-1
10	<i>For apportion of GST paid against the quantum of services after Upgradation over and above the existing installed capacity – Statement as prescribed at Annexure –AA.</i>
11	<i>Valid statutory clearances including consent to operate issued by OSPCB</i>
12	Request for condonation of implementation delay with justification / Document in support of delay in implementation if condoned by Empowered Committee

(FOR OFFICE USE)

OFFICE OF THE GENERAL MANAGER, RIC / DIC _____

Letter No. _____ / Date- _____

Acknowledgement

(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for _____ under the provisions of Odisha State Film Policy, 2019 and its operational guidelines along with documents mentioned below from M/s. _____ At/PO- _____ Dist.- _____ on dt. _____

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, RIC / DIC

with seal & date- _____

(TO BE DISPATCHED TO THE APPLICANT)

Letter No. _____, Date- _____

Acknowledgement

(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for -----
----- under the provisions of Odisha State Film, 2019 and
its operational guidelines along with documents mentioned below from M/s-----
At/PO-_____ Dist. - _____ on dt.- _____ through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, RIC/ DIC

with seal & date _____

Annexure-D

VALUATION OF COST OF Equipment and Machinery

1. We have verified the Equipment and Machinery acquired by M/s-
_____ located at _____ bearing EM-II / PC / IEM No. _____ Dt.-
_____ and the valuation of Equipment and Machinery unit vis-à-vis schematic provisions till

commencement of operation is given here under-

Sl. No.	Items of Fixed assets	Declared amount	Verified from bills and vouchers and physical presence of the asset
1			
2			
3			
4			
5			
6			
	Total		

2. Justification for excess investment, if any.—

(Excess investment without proper justification shall not be considered for calculation for the purpose of sanction of Net SGST reimbursement)

Signature & designation of authorized officer of

General Manager, RIC / DIC

Date-

Annexure- E

OFFICE OF THE GENERAL MANAGER, RIC / DIC

(Strike out whichever is not applicable)

Sanction Order

Order No. - _____ / Date- _____

1. Sanction is hereby accorded for hundred percent reimbursement / fifty percent reimbursement of Net SGST paid for Rs._____ In words (Rupees _____) only for the period from _____ to _____ i.e. (mention period) (From the date of commencement of operation to the end of financial year / 2nd Financial Year / 3rd Financial Year / 4th Financial Year / 5th Financial Year / 1st April of 6th Financial Year to the date of completion of five years of commencement of operation/ 6th Financial Year / 7th Financial Year / 1st April of 8th Financial Year to the date of completion of seven years of commencement of operation in favour of M/s. _____
At:_____ PO:_____ Dist.:_____ under provisions of Para _____ of OSFP 2019.

2. The amount sanctioned here is within / equal to the net tax paid after adjustment of input tax credit against the output tax and within / equal to the maximum limit of 200% cost of Equipment and Machinery /100% of the project cost OR 50% of the cost of identified infrastructure for upgrading single screen cinema hall.

3. The unit falls under the category of –

Film City / Cinema Hall / Multiplex / Upgraded single screen cinema hall as defined in OSFP 2019.

General Manager, RIC / DIC _____

Memo No. _____, Date- _____

Copy forwarded to Sri _____ Proprietor / Mg Partner / Mg Director / Authorized Signatory of M/s. _____ At: _____ PO _____ Dist.: _____ for information.

General Manager, RIC / DIC _____

Memo No. _____, Date- _____

Copy forwarded to Commissioner, Commercial Taxes and GST, Odisha, Cuttack / Deputy / Assistant Commissioner of Commercial Taxes and GST _____ for information & necessary action.

General Manager, RIC / DIC _____

Memo No. _____, Date- _____

Copy forwarded to Director of Industries, Odisha for information and necessary action.

General Manager, RIC / DIC _____

Memo No. _____, Date- _____

Copy forwarded to Managing Director, OFDC for information and necessary action.

General Manager, RIC / DIC _____

Memo No. _____, Date- _____

Copy forwarded to Secretary to Government, Industries Department for information.

General Manager, RIC / DIC _____

Memo No. _____, **Date-** _____

Copy forwarded to Record Keeper / Guard File for information.

General Manager, RIC / DIC _____

Annexure F

OFFICE OF THE GENERAL MANAGER, RIC / DIC _____

Letter No. _____ / Date- _____

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

At _____

PO _____

Sub-Division _____

Dist. _____

(Location of the Project)

Sir,

This is to inform that your application for sanction _____ filed on dt. _____
under OSFP 2019 is rejected due to following reasons.

(Specify the reasons)

1.

2.

3.

4.

Signature of General Manager, RIC / DIC _____