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(सूक्ष्म, लघु और मध्यम उद्यम)  
सूक्ष्म लघु और मध्यम उद्यम मंत्रालय  
(भारत सरकार)

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संस्कृत



MICRO, SMALL & MEDIUM ENTERPRISES  
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No. 5(2)/2015 MSME Pol.Pt-V

Dated 9 September, 2015

**Subject: Clarification regarding inclusion of Excise Duty-regarding**

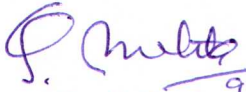
Sir,

This refers to your letter no. Nil dated 04.08.2015 regarding clarification on CENVAT credit of excise duty paid for the purpose of calculation of investment in Plant & Machinery, as per MSME Act, 2006.

2. In this regard it is clarified that if CENVAT credit of excise duty/input tax credit of VAT is available and entity opts to avail it then the same should be excluded in computing investment as it cannot be considered as part of cost of plant and machinery as per generally accepted accounting principles.

3. This issues with the approval of SS & DC(MSME).

Yours faithfully

  
(Dr. O.P. Mehta) 9/9/2015  
Director (MSME Pol.)

**Shri G.L. Sharma, FCA,  
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