

**Annexure-21****How to calculate the fee to be deposited by the industry on a/c of increase in the value of fixed capital investment**

The industries, which are applying first time, the calculation of consent fee shall be @ as applicable at that time and subsequently increased rates in the following years. The investment for calculating the fee will be as per the C.A. certificate w.r.t gross fixed assets(GFA) at that time. The industry will submit the year wise C.A certificate for all the previous years for which consent fee is to be calculated. In case of non-availability of records of the gross fixed assets of the previous years, the last available value of the gross fixed assets as certified by the C.A. will be taken as the base for calculating the consent fee for the previous years. In addition to the consent to operate fee, the industry will also deposit the consent to establish fee for the increased component of the gross fixed assets wherever there is an increase in the gross fixed assets.

An illustrative example for calculating the fee in the above mentioned case is as under:  
Suppose, the industry was commissioned in October,1996 and the gross fixed assets at the time of commissioning were Rs. 'A' and its gross fixed assets increased to Rs. 'B' in the year 1999 and then to Rs. 'C' in the financial year 2005-06.

Sr. No.	Description of fee	Period	Amount
1	CTE	1996	As applicable against the investment 'A' Slab @ as applicable in the year 1996
2	CTO	October,1996 to 31.03.1999	3 years x fee applicable against the investment 'A' Slab @ as applicable during this period.
3	CTE (on a/c of increase in the value of GFA in the year 1999 )	One year	As applicable against the increased component of GFA as applicable in the year 1999.
4	CTO	01.04.1999 to 31.03.2004	5 years x fee applicable against the investment 'B' Slab @ as applicable during this period.
5.	CTO	01.04.2004 to 31.03.2005	1 year x fee applicable against the investment 'B' Slab @ as applicable during this period.

6	CTE (on a/c of increase in the value of GFA in the year 2005-06 )	One year		As applicable against the increased component of GFA as applicable in the year 2005-06.
7	CTO	01.04.2005 31.03.2009	to	4 years x fee applicable against the investment 'C' Slab @ as applicable during this period.
8	CTO	01.04.2009 31.03.2013	to	4 years x fee applicable against the investment 'C' Slab @ as applicable during this period.
9	CTO	01.04.2013 31.03.2016	to	3 years x fee applicable against the investment 'C' Slab @ as applicable during this period.