

Annexure 1
Salient features of M-TUFS & R-TUFS (Referred to in Para 1.2.5)

Features of Scheme	M-TUFS (01.04.2007 to 28.06.2010)	R-TUFS (28.04.2011 to 31.03.2013)
Interest Reimbursement (IR)	<ul style="list-style-type: none"> IR of 5 per cent on the interest charged by the lending agency for eligible segments other than spinning; and IR of 4 per cent for spinning segment. 	<ul style="list-style-type: none"> IR of 5 per cent on the interest charged by the lending agency; IR of 4 per cent for new stand alone / replacement / modernisation of spinning machinery; and IR of 5 per cent for spinning units with matching capacity in weaving / knitting / processing / garmenting.
Capital Subsidy (CS) / Margin Money Subsidy (MMS)	<ul style="list-style-type: none"> 15 per cent MMS for SSI Textile and Jute sector in lieu of 5 per cent IR subject to a Capital Ceiling of ₹ 200 lakh and ceiling on MMS ₹ 15 lakh; A minimum of 15 per cent equity contribution from beneficiaries was to be ensured; and 25 per cent CS on purchase of the new machinery and equipments for pre-loom and post-loom operations, handlooms / up-gradation of handlooms and testing and quality control equipments, for handloom production units. 	<ul style="list-style-type: none"> An option to SSI textile and jute sector – 15 per cent MMS in lieu of 5 per cent IR subject to a Capital Ceiling of ₹ 500 lakh and ceiling on MMS of ₹ 45 lakh; A minimum of 15 per cent equity contribution from beneficiaries will be ensured; 5 per cent IR plus 10 per cent CS for brand new shuttleless looms; 25 per cent CS in lieu of 5 per cent IR on benchmarked machinery of silk sector; and 25 per cent CS in lieu of 5 per cent IR on purchase of the new machinery and equipments for pre-loom & post-loom operations, handlooms / up-gradation of handlooms and testing and quality control equipments, for handloom production units.
Valuation of Machinery	<ul style="list-style-type: none"> IR/CS/MMS on the basic value of the machineries and exclude tax component for the purpose of valuation in view of the decision for non-subsidizing the taxes. 	<ul style="list-style-type: none"> IR/CS/MMS on the basic value of the machineries and exclude tax component for the purpose of valuation.
Cut-off date for IR	<ul style="list-style-type: none"> The cut-off date under the scheme for availing the benefits was the date of sanction and in case part of the loan of the unit was sanctioned prior to 31.03.2007 and part after 31.03.2007, the portion sanctioned prior to 31.03.2007 was to be covered under erstwhile TUFS and only the portion which was 	<ul style="list-style-type: none"> Only such loans as sanctioned by the lending agencies during the period from 28.04.2011 to 31.03.2012 (the scheme was further extended upto 31.03.2013) were eligible to be considered for grant of benefits under this scheme; and

	sanctioned after 31.03.2007 was to be covered under M-TUFS.	Phase-wise expansion under R-TUFS was permitted provided R-TUFS loan was availed under single loan proposal for single project under phase-wise expansion of capacity.
Investment in Land and Factory Building etc.	<ul style="list-style-type: none"> Investments like land, factory building, pre-operative expenses and margin money for working capital were ineligible for benefit of reimbursement under the scheme except meant for apparel sector and handloom with existing 50 per cent cap. In case apparel unit was engaged in other activity, the eligible investment under this head was related to plant and machinery eligible for manufacturing of apparel. 	<ul style="list-style-type: none"> Investments like factory building, pre-operative expenses and margin money for working capital were eligible for benefit of reimbursement under the scheme meant for apparel sector and handloom with 50 per cent cap. In case apparel unit / handloom unit was engaged in any other activity, the eligible investment under this head was only related to plant and machinery eligible for manufacturing of apparel / handlooms.
Other Investments	<ul style="list-style-type: none"> Other investments such as energy saving devices, effluent treatment plant, Captive Power Plant etc. (including non-conventional sources) were eligible for benefits of the scheme only upto 25 per cent of the cost of machinery. 	<ul style="list-style-type: none"> Common Effluent Treatment Plant and other investments like, energy saving devices, Captive Power Plant and electrical installations etc. was not eligible under R-TUFS.
Cut- off date for determining the CS	<ul style="list-style-type: none"> In order to determine eligibility for CS for the eligible specified machinery, the cut-off date was the date of commencement of commercial production irrespective of the date of the sanction of the loan. The date of commencement of commercial production was to be certified by Chartered Engineer and Chartered Accountant. 	<ul style="list-style-type: none"> Advance / token payment up to the margin money for machine cost can be paid by the unit prior to the date of sanction of term loan. However, machines purchased on or after date of sanction of term loan is eligible subject to fulfilment of other terms and conditions.
Moratorium	<ul style="list-style-type: none"> IR was available for a period of 10 years including 2 years implementation and moratorium period. 	<ul style="list-style-type: none"> IR was for a period of 7 years including 2 years implementation / moratorium period.
Subsidy cap	<ul style="list-style-type: none"> There was no cap in the scheme. 	<ul style="list-style-type: none"> There was an overall subsidy cap of ₹ 1,972 crore from 28.04.2011 to 31.03.2012, with sectoral investment shares of 26 per cent for spinning, 13 per cent for weaving, 21 per cent for processing, 8 per cent for garmenting and 32 per cent for others.
Second hand machinery	<ul style="list-style-type: none"> Entire range of imported second hand machinery was ineligible except automatic shuttle less looms with the value 	<ul style="list-style-type: none"> Cover only imported automatic shuttle less looms of 10 years' vintage and with a residual

	cap of ₹ 8.00 lakh per machine and 10 years' vintage and with a residual life of minimum 10 years.	life of minimum 10 years. The value cap of the automatic shuttleless looms was to be decided by the TAMC.
Processing	<ul style="list-style-type: none"> • 5 per cent IR plus 10 per cent CS for specified Machinery. 	<ul style="list-style-type: none"> • 5 per cent IR plus 10 per cent CS for specified machinery.
Powerloom units	<ul style="list-style-type: none"> • An additional option to the powerlooms units - 20 per cent MMS in lieu of 5 per cent IR subject to a Capital Ceiling of ₹ 200 lakh and ceiling on MMS of ₹ 20 lakh; and A minimum of 15 per cent equity contribution from beneficiaries was to be ensured. 	<ul style="list-style-type: none"> • Additional option to the powerlooms units and independent preparatory units - 20 per cent MMS in lieu of 5 per cent IR subject to a Capital Ceiling of ₹ 500 lakh and ceiling on MMS of ₹ 60 lakh; For brand new shuttleless looms the ceiling on MMS was to be ₹ 1 crore; and A minimum of 15 per cent equity contribution from beneficiaries is to be ensured.
Garmenting	<ul style="list-style-type: none"> • For specific thrust to garmenting, machineries for CAD, CAM and design studios and likes were included in the separate heading of the guidelines of the scheme with a financial cap to be determined by the Inter Ministerial Steering Committee (IMSC); and 5 per cent IR plus 10 per cent CS for specified machinery. 	<ul style="list-style-type: none"> • 5 per cent IR plus 10 per cent CS for specified machinery.
Technical Textile	<ul style="list-style-type: none"> • 5 per cent IR plus 10 per cent CS for specified machinery. 	<ul style="list-style-type: none"> • 5 per cent IR plus 10 per cent CS for specified machinery.

Annexure 2
Details of 36 designated nodal banks (Referred to in Para 1.4.3)

SI No	Name of Bank	SI No	Name of Bank
1	Allahabad Bank	19	ING Vysya Bank
2	Andhra Bank	20	Jammu & Kashmir Bank
3	AXIS Bank	21	Karnataka Bank
4	Bank of Baroda	22	Karur Vysya Bank
5	Bank of India	23	Lakshmi Vilas Bank
6	Bank of Maharashtra	24	National Co-operative Development Corporation (NCDC)
7	Canara Bank	25	Oriental Bank of Commerce
8	Catholic Syrian Bank	26	Punjab and Sind Bank
9	Central Bank of India	27	Punjab National Bank
10	City Union Bank	28	Rajasthan State Industrial Investment Corporation
11	Corporation Bank	29	South Indian Bank
12	Dena Bank	30	State Bank of India
13	EXIM Bank	31	Syndicate Bank
14	Federal Bank	32	Tamilnad Mercantile Bank
15	ICICI Bank	33	UCO Bank
16	Indian Bank	34	Union Bank of India
17	Indian Overseas Bank	35	United Bank of India
18	Indusind Bank	36	Vijaya Bank

Annexure 3
State-wise summary of cases of ineligible beneficiaries (Referred to in Para 3.2.1)

(₹ in lakh)

Sl. No.	Name of State	No. of Cases	Amount
1.	Andhra Pradesh	4	257.05
2.	Gujarat	94	1,595.32
3.	Madhya Pradesh	7	2,039.08
4.	Maharashtra	16	163.21
5.	Rajasthan	5	599.88
6.	Tamil Nadu	3	41.79
	Total	129	4,696.33

Annexure 4
State-wise summary of cases of ineligible investments (Referred to in Para 3.2.2)

Sl. No.	Name of State	No. of Cases	Amount (₹ in lakh)
1.	Andhra Pradesh	33	408.11
2.	Gujarat	26	782.84
3.	Madhya Pradesh	22	550.44
4.	Maharashtra	84	3,386.69
5.	Punjab	10	34.39
6.	Rajasthan	6	60.36
7.	Tamil Nadu	12	63.80
	Total	193	5,286.63

Annexure 5
State-wise summary of cases of excess payment (Referred to in Para 3.2.3)

(₹ in lakh)

Sl. No.	Name of State	No. of Cases	Amount
1.	Andhra Pradesh	8	77.52
2.	Gujarat	13	335.86
3.	Madhya Pradesh	8	77.75
4.	Maharashtra	1	0.58
5.	Punjab	1	1.82
6.	Rajasthan	3	41.22
7.	Tamil Nadu	6	107.44
	Total	40	642.19

Annexure 6

State-wise summary of cases of delay in crediting subsidy to beneficiaries' accounts
(Referred to in Para 3.2.4)

Sl. No.	Name of State	No. of Cases	Delay in Days
1.	Andhra Pradesh	6	113-1017
2.	Gujarat	14	11-716
3.	Madhya Pradesh	36	1-268
4.	Maharashtra	4	657-785
5.	Rajasthan	14	4-1287
6.	Tamil Nadu	98	1-1509
	Total	172	

Annexure 7
Details of retention of undisbursed subsidy by the FIs (Referred to in Para 3.2.5)

(₹ in lakh)

Sl. No.	Name of the FIs	Name of the Branch	Amount of subsidy received	Date of receipt	Actual date of disbursement	No of months (days) subsidy retained by the bank	Remarks
			39.83	04.10.2013	08.08.2014	10 (306)	
2	State Bank of India	SMECCC branch Surat	15.00	12.04.2012	11.07.2014	27 (818)	Undisbursed subsidy of beneficiaries retained by the bank.
3	Punjab National Bank	Main branch Surat	178.22	18.03.2014	30.09.2014	7 (194)	Undisbursed subsidy of beneficiaries retained by the bank.
4	State Bank of India	MCB, Surat	1.60	09.03.2013	02.04.2014	13 (387)	Undisbursed subsidy of beneficiaries retained by the bank.
5	State Bank of India	Laghu Udyog Branch, Ahmedabad	36.69	31.03.2014	13.10.2014	7 (194)	Undisbursed subsidy of beneficiaries retained by the bank.
6	Bank of India	Bombay Market, Surat	14.71	13.10.2012	02.02.2015	28 (840)	Undisbursed subsidy of beneficiaries retained by the branch returned to the TUFSS cell of the Bank on 02.02.2015. Status of refund of subsidy amount is not known.
			2.29	16.10.2012	02.02.2015	28 (837)	
			13.80	02.11.2012	02.02.2015	27 (820)	
			78.86	22.12.2012	02.02.2015	26 (770)	
			3.55	07.03.2013	02.02.2015	23 (695)	

			29.16	18.05.2013	02.02.2015	21 (623)	
7	The Varachha Co-operative Bank Ltd	Surat Main	13.42	05.10.2010	31.03.2012	18 (545)	Subsidy amount in respect of closed account was kept by the bank and interest accrued was neither passed on to the beneficiary nor transferred to the Government.
		Branch	13.42	05.10.2010	28.12.2011	15 (451)	
	Total		477.17				

Annexure 8

Details of cases pertaining to Black Out period included in List II (Referred to in Para 3.3.3)

Sl.No.	Category ¹	FIs Name	Beneficiary's Name	Date of sanction of loan
1.	A	Oriental Bank of Commerce (Taken over from State Bank of India)	Mahadev Yarns Pvt. Ltd.#	04.08.2010
2.	A	State Bank of India (for State Bank of Bikaner and Jaipur and taken over from ICICI)	Ranjan Polysters Limited#	29.09.2010 (Term Loan- ₹ 74 lakh)
3.	A	State Bank of India (for State Bank of Bikaner and Jaipur and taken over from ICICI)	Ranjan Polysters Limited#	29.09.2010 (Term Loan - ₹ 180 lakh)
4.	A	HDFC Bank (Taken over from Union Bank of India)	Bhagirathi Packaging Pvt. Ltd.#	12.10.2010
5.	A	HDFC Bank (Taken over from Punjab and Sind Bank)	Mann Feeds Pvt Ltd#	25.02.2011
6.	C	IDBI	Pitru Art#	01.08.2010
7.	C	IDBI	Kinjal Creation#	02.11.2010
8.	C	Punjab and Sind Bank	Amar Textile#	19.12.2010
9.	E	City Union Bank	Sunpak^	06.07.2010

¹ Categories as defined by IMSC:

A -Cases where eligibility decided, claims within time, subsidy released earlier towards interest reimbursement, pending release of capital subsidy or vice versa.

B-Cases where eligibility decided, claims within time, no instalment of TUFs subsidy paid yet.

C-Cases already condoned by the office of Textile Commissioner before the 3rd meeting of the IMSC dated 11.11.2012.

D- Cases validated by the Textile Commissioners internal committee from the pending condonation cases.

E- Cases where eligibility has been determined but claims not preferred by banks.

F- Cases where eligibility decided but claims preferred after prescribed time limit.

As per reply given by Ministry these cases have already been declared ineligible in the revised list of committed liabilities.

^cases still appearing as eligible in revised list of committed liabilities.

10.	E	SIDBI	Fashion Knits#	14.07.2010
11.	E	SIDBI	A V. Exports#	06.09.2010
12.	E	Dena Bank	Dev Cotton Industries^	30.09.2010
13.	E	Punjab National Bank	Lakshmi Cotsyn Ltd#	13.10.2010
14.	E	Punjab National Bank	Lakshmi Cotsyn Ltd^	15.10.2010
15.	E	AXIS Bank (Taken over from SIDBI)	Sara Sales Private Limited#	02.03.2011 (Term Loan - ₹ 54 lakh)
16.	E	AXIS Bank (Taken over from SIDBI)	Sara Sales Private Limited#	02.03.2011 (Term Loan - ₹ 43.70 lakh)
17.	E	AXIS Bank (Taken over from SIDBI)	Sara Sales Private Limited#	02.03.2011 (Term Loan - ₹ 44.19 lakh)
18.	E	AXIS Bank	Sara Sales Private Limited#	02.03.2011 (Term Loan - ₹ 75 lakh)
19.	F	Indusind Bank	Royal Embroidery Threads Pvt. Ltd. #	10.03.2011

Annexure 9

Details of cases sanctioned during the period of R-TUFS included in List II (Referred to in Para 3.3.3)

Sl.No.	Category	FIs Name	Beneficiary's Name	Sanction Date
1.	E	Catholic Syrian Bank	Vertex Knits (15 per cent- CS) #	03.06.2011
2.	E	Dena Bank	Kashinath B Pujari^	01.05.2011
3.	E	UCO Bank	Colors Match^	12.09.2011
4.	F	Catholic Syrian Bank	Gomathi Spinning Mills#	18.05.2011

As per reply given by Ministry these cases have already been declared ineligible in the revised list of committed liabilities.
 ^cases still appearing as eligible in revised list of committed liabilities.