

In pursuance of the provision of clause(3) of article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of notification No.-----675----- for general information

Government of Uttarakhand

Industrial Development Section-2,

No.: /VII-A-2/2022/17-Industry/2013

Dehradun: Dated: 29 December, 2022

Office Memorandum

In pursuance of Office Memorandum No. 1675/VII-A-2/2021/17-Industry/2013 dated 31st December 2021, Industrial Development Section-2, Government of Uttarakhand the Governor is pleased to make the following operational guidelines for the implementation of Mega Industrial and Investment Policy, 2021 to encourage the establishment of Large, Mega, Ultra Mega and Super Ultra Mega Projects and create employment opportunities in the State:

The Mega Industrial and Investment Policy, 2021 Operational Guidelines, 2022

Chapter- One

1. **Short Title and commencement**
- (1) These guidelines may be called the Mega Industrial and Investment Policy Rules, 2021 Operational Guidelines, 2022 (abbreviated as MIIP Operational Guidelines 2022)
- (2) These guidelines shall be applicable from the date of issue of Mega Industrial & Investment Policy, 2021 i.e. 31st Dec. 2021 & remain in force for the entire validity period of this policy.
- (3) Eligible enterprises / units may avail the benefits, incentives & concessions as per Mega Industrial & Investment Policy, 2021 for maximum five years from the date of commencement of commercial production / service rendered within the policy validity period.

Explanation: Under the Mega Industrial & Investment Policy-2015 (as amended from time to time), the benefits of financial incentives provided in the said policy to the established / under construction new and expansion projects / units, will be permissible only as per the provisions of Mega Industrial & Investment Policy operational guidelines-2016 promulgated from Industrial Development Section-2, Government of Uttarakhand Notification No. 640/2016/VII-1/17-Udyog/2013 dated 28-07-2016.

2. **Definition**
- (a) Commencement of commercial production means :
- (i) For New Unit the date on which the unit issues the first Sale bill of the finished products.
- (ii) For an Existing Unit making investment for expansion, the date on which the unit issues the first sale bill of the finished product after completion of expansion :
- (b) "Competent Authority" means the officer or agency or representative of the implementing agency to whom specific

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For Section 200/197
20/12/22
उत्तराखण्ड / आयुक्त
उद्योग निदेशालय,
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authority has been entrusted under these guidelines for the implementation of this policy ;

- (c) Disbursing Agency means the Uttarakhand State Industrial and Infrastructure Development Corporation Limited (abbreviated to SIIDCUL) or such other agencies/departments as may be authorized from time to time to disburse sanctioned grants/financial incentives under this policy ;
- (d) "Electricity Duty" means as defined in Uttar Pradesh Power Electricity (Duty) Act, 1952 (Uttarakhand Adaptation and Modification) Order, 2001 ;
- (e) "Existing industrial unit" means an industrial unit, which is already in commercial production and services rendered before the 31st December, 2021 in the state and who has obtained in-principle approval for undergoing expansion of the existing project/unit with the approval of State/District. Empowered Committee by submitting an application on Common Application Form-1 on www.investuttarakhand.com Portal ;
- (f) Industrial Area/Estate/Special Industrial Estate or any other notified/identified land means :
 - (i) Industrial Area / Estate developed by SIIDCUL.
 - (ii) Industrial Estate developed by State Industries Department.
 - (iii) Private Industrial Area / Estate / Special Industrial Estate notified by State Government from time to time.
 - (iv) Any parcel of land notified and designated for the use of Industrial / Commercial / and Identified Service activities in the Zonal Master Plan of the concerned regulated Areas in the State.
 - (v) Land notified and designated for the identified activities in regulated areas, the building map has been approved by the competent authority of the concerned development authority for setting up the project.
 - (vi) The land has been declared as non-agriculture land under section-143 of the Uttar Pradesh (Uttarakhand) Zamindari Abolition and Land Reforms Act, 1950 as amended from time to time, by the competent authority for such purpose;
- (g) "Industrial/Service Sector" Unit means any such industrial unit/project or eligible service sector enterprise which is a registered enterprise under the Goods and Services Tax Act, 2017 and for which acknowledgment has been obtained by filing IEM Part-A (Letter of Intent) in the Government of India, Department of Industry Promotion and Internal Trade (Secretariat of Industrial Assistance) ;
- (h) "Implementing Agency" means the Industrial Development Department of the Government of Uttarakhand or the office of the Director General and Commissioner of Industries, Uttarakhand, which has been designated as the implementing agency for the implementation of the policy ;

- (i) "Large project" or "Large unit" means a new or substantial expansion unit by which fixed capital investment of Rs 50 crore to Rs 75 crore has been made in land, building and plant and machinery or equipment ;
- (j) "Mega project" or "Mega unit" means a new or substantial expansion unit by which fixed capital investment of Rs 75 crore to Rs 200 crore has been made in land, building and plant and machinery or equipment ;
- (k) "Manufacturing Enterprise" means an industrial undertaking or any other establishment, by whatever name called, engaged in the manufacture or production of goods in any manner whatsoever; which relates to any industry specified in the First Schedule to the Industries (Development and Regulation Act, 1951) (55 of 1951) and which is defined as a manufacturing enterprise in the Micro, Small and Medium Enterprises Development Act, 2006 ;
- (l) "New industrial unit" means the industrial unit which has been obtained In-principle Approval under Single Window Facilitation and Clearance Act, 2012 for setting up a Large, Mega, Ultra Mega and Super Ultra Mega Projects with the approval of State / District Empowered Committee by submitting Common Application Form-1 on www.investuttarakhand.com Portal ;
- (m) "New project/unit" means the project/unit which has established and started their commercial production during the validity period of Mega Industrial and Investment Policy-2021 (MIIP-2021) ;
- (n) "Nodal agency" means the State Udyog Mitra Cell or Single Window System Cell in Directorate of Industries, Uttarakhand which has been authorized to receive the applications, forward/submit them for scrutiny/testing and acceptance of the applications at the appropriate level under this policy. The Directorate of Industries or such other officer authorized by it shall act as the authorized officer of the nodal agency ;
- (o) "Policy" means the Mega Industrial and Investment Policy, 2021;
- (p) "Scrutiny Committee" means the committee constituted to scrutinize the applications and claims received under the guidelines and policy as mentioned in Annexure-A to these guidelines ;
- (q) "Service Enterprise" means an enterprise engaged in providing or rendering of services as defined in the Micro, Small and Medium Enterprises Development Act, 2006 and such activity is included in the eligible service activities under this policy ;
- (r) "Stamp surcharge means" a surcharge defined as the stamp surcharge payable under the Indian Stamp Act, 1899 (as in force in the State of Uttarakhand) ;
- (s) "State Goods and Services Tax (CGST)" means the State Goods and Services Tax levied under section 9 of the Uttarakhand

Goods and Services Tax Act, 2017 (Act No. 6 of the year, 2017);

- (t) State Level Committee shall mean the relevant rules as amended from time to time read with sub-section (1) of section 3 of the Uttarakhand Enterprise Single Window Clearance and Facilitation Act, 2012 (hereinafter referred to as the Single Window Act) or any other committee as may be prescribed from time to time for sanction of benefits under the policy is from the State Level Committee as prescribed.
- (u) "Substantial Expansion" means the minimum fixed capital investment limit prescribed for large, mega, ultra mega and super ultra mega projects in the land, building and plant and machinery/equipment of the existing industrial unit/project for the purpose of capacity expansion/modernization and innovation, namely Rs. 50 crore, Rs. 75 crore, Rs. 200 crore and Rs. 400 crore or more accretion of Fixed capital investment;
- (v) Super Ultra Mega Project or Super Ultra Mega Project Unit means a new or substantial expansion unit by which fixed capital investment of more than Rupees 400 crores has been made in land, building and plant and machinery or equipment ;
- (w) Ultra mega project or Ultra Mega unit means a new or substantial expansion unit by which fixed capital investment of Rs 200 crore to Rs 400 crore has been made in land, building and plant and machinery or equipment ;

3. Eligibility Criteria

- (a) The identified new industrial units / activities or existing units / activities which are going under expansion in the designated / defined Area / Estate / Land in Para-2(j) of this guidelines, will be covered in this Policy.
- (b) Only those new industrial unit/project/service enterprise or existing unit identified under the policy, which is investing capital of more than fifty crore rupees for the establishment/expansion of the unit, will be covered under this policy and will be eligible to avail the benefits of financial incentives and concessions provided in the Mega Industrial and Investment Policy, 2021.
- (c) For calculating this amount in case of new project/unit apart from fixed capital asset the value of land and Land development cost (as actually paid / required to be paid) may be added subject to a maximum ceiling of 10 Acre of land for every Rs. 50 Crore Capital Investment.
- (d) In case of expansion of existing unit, only the additional capital investment (land, building and plant and machinery) will be taken into account for computing. All benefits, incentives, concessions under this policy for the expanded portion of the existing unit shall be applicable at each stage of expansion of the existing unit. The benefits, incentives and concessions shall be considered from the date of first commercial production of the respective extended phase/s during the validity period of this policy.

- (e) Calculation of capital investment will include fixed investment in land, building, new plant and machinery, equipment, components, moulds, dies, jigs and actual assets (Except consumable, disposable or revenue chargeable items) unit which is basically required for the operation of the unit.
- (f) Plant & Machinery means newly purchased industrial plant & machinery installed at site and does not include displaced / recycled / refurbished plant & machinery from elsewhere.
- (g) Such units which are already receiving grants/incentives from any department / agency under the State / Central Government / foreign agency, will not be eligible for incentive of similar nature under this policy.

4. Eligibility Certificate

- (a) Eligibility Certificate is a certificate which shall be issued by the competent authority in this regard. This shall be issued ensuring that all criteria for eligibility have been fulfilled to the full satisfaction of the competent authority.
- (b) The industrial unit/enterprise identified under the policy shall apply online on the prescribed format along with the required documents/records to the authorized officer of the designated nodal agency for eligibility certificate within 90 days from the date of commencement of commercial production.
- (c) After applying on the prescribed format of online application form to the concerned authority for eligibility certificate, three copies of the printed application form will be submitted with requisite records countersigned to the nodal agency.
- (d) The nodal agency or its authorized representative will initially check the application form that the application form has been filled properly and whether requisite records etc. have been attached with the application and shall enter the same in the register maintained for this purpose. After that the application form will be forwarded to the disbursing agency SIIDCUL for checking/examination of the application. The disbursing agency SIIDCUL will primarily scrutinize the application & its records and after examination the application will be submit for final recommendation before the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.
- (e) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for being placed before the State Level Committee.
- (f) The Nodal Agency will place the application before the State Level Committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee. After getting approval on the application of eligibility certificate from the State Level Committee, the authorized officer of the nodal agency will issue the eligibility certificate in the prescribed format within a week.
- (g) In case of expansion of existing units, date of commencement of production before expansion, details of capital investment, employment and product produced or service rendered

(including production capacity), capital investment after expansion, employment generation, proposed product/service (including production capacity) enterprise registration or IEM Part-A & Part-B shall also be submitted along with the application form.

- (h) In case of existing unit under expansion, eligibility certificate will be submitted along with the application format, duly certified by the Chartered Engineer/Chartered Accountant for the assessment of plant and machinery/equipment and building and the certificate of capital investment. The capital investment of the unit for the extended purpose shall be calculated on the basis of capital investment made after expansion till the date of commercial production of the proposed product/operation of the service rendered.
- (i) The State Level Committee may allow the delay in submission of application for eligibility certificate to be condoned on the basis of merit.
- (j) Unless the State Level Committee approves any claim, any right for any incentive under the policy or recommends acceptance of the claim, the unit shall not be deemed to have satisfied the conditions of the policy.
- (k) No claim can be made for any incentive under the policy without the eligibility certificate issued under the policy by the concerned implementing agency and the unit will have to comply with the actual conditions of the eligibility certificate to the satisfaction of the competent authority.
- (l) The decisions of the implementing agency shall be final and binding subject to such directions as may be issued by the Government from time to time in this regard.
- (m) A unit after obtaining the eligibility certificate shall be eligible to apply for all kinds of concessions, incentives, subsidies, reimbursements under this policy.

5. Provisional Eligibility Certificate (PEC)

- (a) Provisional eligibility Certificate is such a certificate which has been issued by the Competent Authority in this regard before undertaking commercial production/service operation for establishment of new unit or expansion of existing unit, exemption/concession of land rates from SIIDCUL and to claim reimbursement of stamp duty chargeable in respect of land leased or purchased.
- (b) To obtain provisional eligibility certificate under Mega Industrial and Investment Policy-2021, the concerned unit can apply online on the prescribed format with requisite records and certificates to the nodal agency after getting in-principle approval for establishment of new project/expansion of existing project under Single Window System.
- (c) After the online submission of the application form for provisional eligibility certificate, three copies of the printed / paper copy of the application form along with the requisite records will be submitted to the competent authority of the

concerned nodal agency within 15 days.

- (d) The nodal agency or its authorized representative will initially check the application form that the application form has been filled properly and whether the relevant records etc. have been attached with the application or not and the same shall be entered in the register maintained for this purpose. The Nodal Agency will forward the application form to SIIDCUL for scrutiny by the Scrutiny Committee expeditiously. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.
- (e) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for being placed before the State Level Committee.
- (f) The Nodal Agency will place the application before the State Level Committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee. After approval of the application for eligibility certificate from the State Level Committee, the authorized officer of the nodal agency will issue the provisional eligibility certificate in the prescribed format within a week.
- (g) After obtaining the provisional eligibility certificate, a unit under the policy will be eligible to apply for concession/rebate in land price and reimbursement of stamp duty charges from SIIDCUL.
- (h) For establishment of new unit or expansion of existing unit, acknowledgment of IEM Part-A can be obtained from Ministry of Micro, Small and Medium Enterprises, Government of India and Department of Industry Promotion and Internal Trade (Secretariat of Industrial Assistance), Government of India or In-principle approval from competent authority under Single Window System.

6. **Eligible / Non-eligible items of civil works and plant & machinery**

- a. **Eligible Civil Works:** The following civil works directly connected with manufacturing process/providing services shall be considered eligible for consideration as eligible civil works:-
 - (i) Factory shed/building with utility areas directly involved in manufacturing and necessary ancillary processes i.e. Plant Stores, Quality Control, Power Room, Maintenance Workshop (actual or rates approved by Public Works Department, whichever is lower).
 - (ii) Required residential facilities as per the effective SIDA standard as applicable.
 - (iii) Construction of raw material and finished product warehouse in the factory premises (Actual or effective rates notified by Public Works Department, whichever is lower).
 - (iv) Necessary civil construction works like machines, equipment (actual or effective rates of PWD schedule, whichever is less).
 - (v) Engineer certificate will be submitted in the prescribed format.

- (vi) The actual cost of civil works shall be submitted in the prescribed format.
- b. Non-eligible civil works:** The following civil works directly connected with manufacturing process/providing services shall be considered as ineligible for consideration as Non-eligible civil works (list is not exhaustive)-
- (i) Boundary Wall & Gate.
 - (ii) Approach Road / Internal Road.
 - (iii) Office Building / Space utilized for office.
 - (iv) Raw material / finished product godown situated at a different location other than factory premises.
 - (v) Any residential building or rest house / guest house.
 - (vi) Cafeteria.
 - (vii) Labour rest room and quarters for workers.
 - (viii) Security / Guard room or enclosures.
 - (ix) Construction bridge load.
 - (x) Consultancy fee, taxes etc.
- c. Eligible Plant & Machinery:**
- (i) Original price of machinery / equipment directly connected to manufacturing process.
 - (ii) Accessories like tools, jigs, dies, moulds directly connected to manufacturing process.
 - (iii) Motors connected with Plant & Machinery.
 - (iv) Machinery/equipment installation, erection and commissioning.
 - (v) Transportation charges, Transit Insurance, VAT / CST, Excise Duty, Entry Tax etc. paid (in case of indigenous machinery / equipment).
 - (vi) Import duty, shipping charges, CVD, container handling charges, customs clearance charges, VAT / CST, transportation charges from port, entry tax etc. paid (in the case of imported machinery / equipment).
 - (vii) Quality Control (R&D), Pollution Control and Fire Fighting Equipment.
 - (viii) Electrical installations including internal electrification, Panel Board, dedicated transformer, gas producer plant, power generating set etc.
 - (ix) Payment against all the above items must be made by A/c payee cheque/ Demand Draft / NEFT / RTGS which should be reflected in the Bank Statement to be submitted with the application for Eligibility Certificate.
 - (x) Elevation and installation related charges paid on actual

basis in the manufacturing sector

- (xi) Chartered Accountant Certificate (CA Certificate) shall be submitted in the prescribed format.

d. Non-Eligible Plant & Machinery:

- (i) Plant & Machinery not directly related to manufacturing process.
- (ii) Fuel, Consumables, Spares and Stores.
- (iii) Computers and Office Furniture.
- (iv) Vehicles.
- (v) Second hand / Old Machinery.
- (vi) Closed circuit CCV Camera and Security System related equipment.
- (vii) Stationery items.

7. Others

- (a) **Scheduling of Capital Investment:** In case of any variation arising in the determination of capital investment, the State Level Committee/Approving Authority shall examine and decide the same.
- (b) In case of existing unit under expansion, eligibility certificate will be submitted along with the application format, duly certified by the Chartered Engineer/Chartered Accountant for the assessment of plant & machinery/equipment and building and the certificate of capital investment. The capital investment of the unit for the extended purpose shall be calculated on the basis of capital investment made after expansion till the date of commercial production of the proposed product/operation of the service rendered.
- (c) New units availing benefits/concessions/incentives under the policy and existing units undertaking expansion shall be eligible to apply for the concessions/financial incentives provided in the policy after six months of commencement of commercial production/operation of the service.
- (d) The last date for investment in civil construction as well as plant and machinery shall be from the date of receipt of in-principle approval under single window arrangement to the date of commencement of commercial production/service operation as recorded in Udyam Registration/IEM-Part-B.
- (d) The disbursing agency shall ensure that funds are released against incentives, concessions, benefits, reimbursements by the State Level Committee subject to availability and allocation of funds sanctioned by the Government.
- (f) State Level Committee on the basis of the recommendation of the Scrutiny Committee on its claim/revised claim of an application or to approve on certain other valid grounds or to reject it or an application/claims may be kept pending for the purpose of non-availability of sufficient funds for the purpose as it deems fit.

- (g) If it is confirmed that an industrial unit has fraudulently attempted to obtain the financial incentives provided for in this policy by giving false information or if the unit ceases production within 5 years of commercial production/service operation, then After giving that unit an opportunity of being heard, such unit may be asked to return the grant or the financial assistance provided. This grant/reimbursement assistance will be released through digital payment and SIIDCUL can take an affidavit in this regard from the beneficiary industrial units. A contract will also be executed between the industrial unit and the disbursing agency SIIDCUL before distribution to the beneficiary unit fulfilling all the requirements of the scheme.
 - (h) The concerned authority may ask the unit to refund the error availed of the benefits within a period of 30 days. If the unit fails to do so, the authority may take legal action in a court of competent law for recovery of the amount along with interest thereon and such penal action as permissible under the law.
 - (i) If any unit fails to undertake commercial production within a period of three years from the date of allotment of land or Provisional eligibility certificate or issue of eligibility certificate, whichever is earlier, the benefits given under the policy can be withdrawn. From the date of commencement of commercial production, if any unit closes after three consecutive years of production, then the amount of grant/subsidy so approved by the concerned committee will be released to the concerned unit through their bank or financial institutions.
 - (j) All eligible units shall submit an undertaking as per the prescribed format giving details that the information furnished along with the application form is correct.
8. **Right to Modify /Amend etc.**
- (a) The State Government shall have the right at any time to extend, modify or repeal any part of the Guidelines in the public interest.
 - (b) The State Government may, in appropriate cases, after careful consideration of profit and loss, make concessions in respect of the application or non-applicability of any particular provision of this policy.
 - (c) The State Government may, after careful consideration of appropriate matters, modify any incentive/benefit under the policy or extend any condition or impose additional conditions, if it so desires.
9. **Miscellaneous**
- (a) If any clarification is required regarding the implementation of these guidelines, the Department of Industrial Development, Government of Uttarakhand will be authorized to issue necessary clarifications in this regard.
 - (b) If there is any ambiguity in any matter, Industrial Development Department, Government of Uttarakhand will have the jurisdiction to interpret any of the provisions correctly.
10. **Rectification of Mistake**
- With a view to rectifying any error noticed on the records in the composition of the amount of grant under the policy. The Competent Authority may, by its order, distribute the grant to such unit and recover the excess payment, if any, at the rate of

12 percent per annum. No such order shall be issued for the benefits given under this scheme after a period of one year from the end of the financial year where the benefits have been fully availed.

11. **Appeal**
- (a) The State Level Committee shall have the power to hear and dispose of any appeal against the orders of the Competent Authority of the concerned Department/Implementing Agency/Disbursing Agency.
 - (b) An appeal can be made to the State Government against any order/decision of the State Level Committee.
 - (c) Application for appeal may be made within a period of 30 days from the date of communication of the decision.
12. **Authority to issue Clarification / Modification / Refinement**
- (a) The Uttarakhand government will have the right to amend/modify/clarify the policy as and when it is necessary in the public interest. However, as and when necessary, keeping in view the convenience in implementation of the draft policy attached to this policy, can be modified, changed, expanded or repealed by the Department of Industrial Development.
 - (b) If there is any ambiguity in any matter, Industrial Development Department, Government of Uttarakhand will have the jurisdiction to interpret any of the provisions correctly.
 - (c) The State Government may, in appropriate cases, after careful consideration of profit and loss, make concessions in respect of the application or non-applicability of any particular provision of this policy.
 - (d) Department of Industrial Development, Government of Uttarakhand shall have the authority to issue necessary clarification in case any clarification is sought regarding implementation of these guidelines / rules.
 - (e) Department of Industrial Development shall have the right to correctly interpret any provision of these guidelines in case of any ambiguity.

Chapter-Two

Benefits/Concessions/Incentives to Eligible Units

13. **Allotment of land through SHDCUL**
- a. The allotment of land to the willing applicants under these provisions will be done by SHDCUL under single window system as per the guidelines as decided from time to time and effective rates of SHDCUL.
 - b. Based on the provisional eligibility certificate issued by the Competent Authority under this policy in allotment of land, a special discount/concession of 15 percent for large projects, 25 percent for mega projects and 30 percent for ultra mega & super ultra mega projects will be given at the effective rates of SHDCUL.
 - c. Under this policy, 20% of the value of land allotted by SHDCUL (after rebate) will be paid at the time of allotment of land and balance amount will be payable in equal installments of 5 years along with fixed interest.
14. **Incentives and other concessions under the policy for eligible Large/Mega/Ultra Mega/Super Ultra Mega Projects**
- i. Reimbursement of Seven percent interest assistance will be provided to eligible units on term loans for the next five years from the date of commencement of commercial production, with a maximum annual limit of Rs 25 lakh, Rs 35 Lakhs, Rupees 50 Lakhs and Rupees 75 Lakhs for Large, Mega, Ultra Mega And Super Ultra Mega projects respectively..
 - ii. The maximum limit and quantum of reimbursement of net SGST payable after adjustment of Input Tax Credit (ITC) on B2C sale of finished goods shall be as under:-
 - (a) 30% of the total net SGST tax liability after adjustment of Input Tax Credit for the next 5 years from the date of production for Large Projects, sold to customers (B to C) within the state.
 - (b) 50% of the total net SGST tax liability after adjustment of Input Tax Credit for the next 5 years from the date of production for Mega Projects / Ultra Mega Projects / Super Ultra Mega Projects, sold to customers (B to C) within the state.

Explanation:

- (i) Whatever tax liability is created under the Goods and Services Tax Act, the entire amount related to it will be deposited in the treasury and no part will be kept with itself. Reimbursement of part of such SGST tax paid under Goods and Services Tax (GST) paid to the entity in accordance with the provisions of this scheme in view of the total tax liability after adjustment of ITC as per the return filed and Which is related to the sale directly to the customer (B2C) within the state.
- (ii) The benefit of SGST reimbursement assistance will be admissible to manufacturing industries only.
- iii. Reimbursement assistance will be admissible to the eligible enterprises at the rate of Rs.1.00 per unit in the electricity bill

payable for the next 5 years from the date of commencement of production. The maximum annual limit of electricity reimbursement assistance will be Rs 50 lakh per annum for large projects, Rs 75 lakh per year for mega projects, Rs 1 crore per year for ultra mega projects and Rs 1.50 crore per year for super ultra mega projects.

Explanation: The benefit of reimbursement assistance payable in electricity bill to hotels, resorts, ropeways, motels, hospitals etc. included in the eligible service activities identified under the policy will not be admissible.

- iv. The eligible enterprises will be reimbursed 100% of the electric duty due/paid on the electricity bill consumed in the production work for the next 5 years from the date of commencement of production to the eligible enterprises.

Explanation: The benefit of reimbursement assistance will not be admissible on electric duty paid to hotels, resorts, ropeways, motels, hospitals, etc. included in the eligible service activities identified under the policy.

- v. Reimbursement assistance of 50 percent will be given on the stamp duty charges payable in the execution of land purchase deed and lease deed.
- vi. Reimbursement of registration fee payable / paid for execution of Land purchase / lease deed @ of Rs. 999 per Rs. 1000 shall be given.
- vii. Capital subsidy up to 30%, subject to a maximum of Rs. 50 lakh, will be payable on the establishment of an ETP plant.
- viii. **Payroll Assistance to encourage massive employment generation:** There shall be a minimum specified limit of regular employment of 50 people for large projects, 100 for mega projects, 200 for ultra mega projects and 400 for super ultra mega projects for allowing payroll assistance. Enterprises where regular employees are employed in excess of the specified limit, shall be given pay-roll assistance as gratuity at the rate of Rs.500/- per employee per month for the next 5 years on the employees employed in addition to the specified limit. For women employees, this rate shall be Rs 700/- per employee per month.

Chapter-Three

Provisions, Procedures and Disbursement of Benefits

15. Reimbursement of Interest Subsidy:

(a) Provision for reimbursement of interest assistance.

- (i) Units receiving any similar benefits or incentives or subsidies under any other scheme/benefits of the Central Government or State Government shall not be eligible to receive benefits under this scheme.
- (ii) Reimbursement of Interest Subsidy will be admissible on term loans taken from nationalized banks / scheduled commercial banks and other financial institutions recognized by the Reserve Bank of India for financing. Any term loan taken before the commencement of the policy, the first installment of which has been disbursed before the commencement of this policy, the benefit of reimbursement of interest subsidy will not be admissible.
- (iii) Reimbursement of Interest Subsidy will be admissible for a period of five years or till the period of repayment of loan, whichever is earlier. The period of reimbursement of interest subsidy will be taken into account from the date of disbursement of the first installment to the permissible period.
- (iv) Reimbursement of Interest Subsidy will be given to such units which have regularly paid installment and interest to financial institutions/banks. If the units fail in this, the reimbursement of interest subsidy for the failure period will not be given and such failure period will be deducted from the period of five years as mentioned in above Sub Clause (iii) of above.

(b) Procedure for claiming Reimbursement of Interest Subsidy:

- (i) The eligible units desirous of availing the reimbursement of interest subsidy under the policy will have to submit the claim of reimbursement of interest subsidy on the prescribed format on the www.investuttarakhand.com portal under single window system along with the requisite documents. Along with the application for reimbursement of interest subsidy, a certificate from the concerned bank/financial institution to the effect that the unit is repaying the principal and interest regularly, will have to be submitted. Banks will also mention in the certificate any failure to repay the principal/interest. The first application for the claim of reimbursement of interest subsidy will be made within 45 days after the commencement of commercial production. Thereafter claims will be submitted on quarterly basis within 45 days after the end of the quarter.
- (ii) The application form will be submitted to the concerned nodal officer in the prescribed format on the www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall initially check the application form whether the application form has been properly filled and whether the relevant records etc. have been attached with the application and shall enter the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SIIDCUL to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SIIDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.
- (iii) Where the application is submitted after the time period as provided above in sub-clause (i), the maximum delay of 90 days in the submission of the application from the prescribed date of application may be allowed on the approval of the State Empowered Committee.
- (iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State Level Committee in the next

meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee.

- (v) The State Empowered Committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State Empowered Committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.
- (vi) Where the State Level Committee is of the opinion that the unit is not eligible for reimbursement of interest subsidy, it shall give such unit an opportunity of being heard and shall record the reasons for the refusal in writing. The decision of the committee will be communicated to the unit and all concerned by the nodal agency of the state empowered committee immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.
- (c) **Procedure for disbursement of Reimbursement of Interest Subsidy:**
 - (i) Reimbursement of Interest Subsidy will be disbursed only after the commencement of commercial production.
 - (ii) The designated disbursing agency or any officer authorized by the disbursing agency, on receipt of intimation from the Member Secretary, State Level Committee, shall pass an order for reimbursement of the approved claim amount subject to the availability of funds for the purpose and the approved amount will be transferred immediately to the concerned unit through Demand Draft/Pay Order/Cheque/RTGS directly into the bank account.

16. Electricity Subsidy / Electricity Bill Subsidy

(a) Provision for Electricity Assistance:

- (i) Eligible units will be given this assistance for the next five years after the date of commencement of commercial production.
- (ii) Large, Mega, Ultra Mega And Super Ultra Mega Projects will be given reimbursement assistance at the rate of Rupee 1 per unit for the next five years after commencement of commercial production. on the bills of electricity consumed in the production work up to the maximum specified limit. The maximum annual limit of electricity reimbursement assistance will be Rs 50 lakh per annum for large projects, Rs 75 lakh per year for mega projects, Rs 1 crore per year for ultra mega projects and Rs 1.50 crore per year for super ultra mega projects.
- (iii) 100% reimbursement of electricity surcharge to eligible manufacturing units for the next five years after the date of commencement of commercial production.
- (iv) Reimbursement of one rupee per electricity surcharge paid and power unit consumed shall be applicable only on single connections given to units for industrial use for manufacturing/generation or for related purposes only.

(b) Procedure for claiming Electricity Assistance:

- (i) Eligible units will apply online on the prescribed format to the nodal agency for electricity reimbursement assistance and reimbursement of electricity surcharge. The eligible unit shall submit its first claim within 45 days after the commencement of commercial production. Thereafter on quarterly basis the claims will be submitted within 45 days after the end of the quarter.
- (ii) The application form will be submitted to the concerned nodal officer in the prescribed format on www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall

initially check the application form whether the application form has been properly filled and whether the relevant records etc. have been attached with the application and shall enter the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SHDCUL, to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SHDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.

- (iii) Where the application is submitted after the time period as provided above in sub-clause (i), the maximum delay of 90 days in the submission of the application from the prescribed date of application may be allowed on the approval of the State empowered committee.
- (iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State Level Committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee.
- (v) The State empowered committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State empowered committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.
- (vi) Where the State Level Committee is of the opinion that the unit is not eligible for Electricity Assistance/ Electricity Bill Subsidy, it shall provide such unit an opportunity of being heard and record the reasons for refusal in writing. The decision of the committee will be communicated to the unit and all concerned by the nodal agency of the state empowered committee immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.

(c) Procedure for Distribution of Electricity Assistance:

The designated disbursing agency or any officer authorized by the disbursing agency shall, on receipt of intimation from the nodal agency, pass an order for reimbursement of the approved claim amount, subject to availability of funds for the purpose and will transfer it directly to the bank account through Demand Draft/Pay Order/Cheque/RTGS to the concerned unit expeditiously.

17. Stamp Surcharge:

(a) Provision for exemption/reimbursement of stamp surcharge:

Eligible units will be reimbursed 50% of the payment of stamp surcharge on land purchase/execution of land lease.

(b) Procedure for Exemption of Stamp Surcharge:

- (i) The units eligible for expansion of the existing unit or for setting up a new unit under this policy shall submit the duly filled application form in the prescribed format to the Nodal Agency in the format "Application for Claim for Reimbursement of Stamp Surcharge". Within 45 days after the execution of the deed, the claim of reimbursement assistance will be submitted along with the provisional eligibility certificate and an affidavit will have to be attached in support of the facts mentioned in the application form.
- (ii) The application form will be submitted to the concerned nodal officer in the prescribed format on www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall initially check the application form whether the application form has been properly filled

and whether the relevant records etc. have been attached with the application and shall enter the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SIIDCUL to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SIIDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.

- (iii) Where the application is submitted after the time period as provided above in sub-clause (i), the maximum delay of 90 days in the submission of the application from the prescribed date of application may be allowed on the approval of the State empowered committee.
- (iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State Level Committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee.
- (v) The State empowered committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State empowered committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.
- (vi) Where the State Level Committee is of the opinion that the unit is not eligible for exemption/reimbursement of stamp surcharge, it shall provide such unit an opportunity of being heard and record the reasons for refusal in writing. The decision of the committee will be communicated to the unit and all concerned by the nodal agency of the state empowered committee immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.

(c) Procedure for reimbursement of stamp surcharge paid:

The designated disbursing agency or any officer authorized by the disbursing agency shall, on receipt of intimation from the nodal agency, pass an order for reimbursement of the approved claim amount, subject to availability of funds for the purpose and will transfer it directly to the bank account through Demand Draft/Pay Order/Cheque/RTGS to the concerned unit expeditiously.

18. Reimbursement of Registration Fee:

(a) Provision for reimbursement of registration fee:

Under this policy, the eligible unit will be given a reimbursement assistance of Rs.999 on registration fee of Rs.1000 in respect of fee paid for registration of purchase deed/lease deed.

(b) Procedure for claiming reimbursement of registration fee:

- (i) Eligible unit desirous of availing reimbursement of registration fee paid, shall submit a duly completed application form "Application for reimbursement of registration Fee" in prescribed format along with details of registration fee paid along with proof of payment duly certified by Chartered Accountant and an affidavit in support of the facts of the application, to the Nodal Agency within 45 days of registration of land purchase/lease deed.
- (ii) The application form will be submitted to the concerned nodal officer in the prescribed format on www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall initially check the application form whether the application form has been properly filled and whether the relevant records etc. have been attached with the application and shall enter

the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SIIDCUL to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SIIDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.

- (iii) Where the application is submitted after the time period as provided above in sub clause (i) the maximum delay of 90 days in the submission of the application from the prescribed date of application may be allowed on the approval of the State empowered committee.
- (iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State Level Committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee.
- (v) The State empowered committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State empowered committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.
- (vi) Where the State Level Committee is of the opinion that the unit is not eligible for reimbursement of registration fee, it shall provide such unit an opportunity of being heard and record the reasons for the refusal in writing. The decision of the committee will be communicated to the unit and all concerned by the nodal agency of the state empowered committee immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.

(c) Procedure for Disbursement:

The designated disbursing agency or any officer authorized by the disbursing agency shall, on receipt of intimation from the nodal agency, pass an order for reimbursement of the approved claim amount, subject to availability of funds for the purpose and will transfer it directly to the bank account through Demand Draft/Pay Order/Cheque/RTGS to the concerned unit expeditiously.

19. Capital subsidy on ETP:

(a) Provision for subsidy for setting up of ETP plant:

- (i) Under the policy, eligible projects/units will be given capital subsidy assistance of 30 percent on the installation cost of the ETP plant, subject to a maximum of Rs.50 lakh.
- (ii) A unit receiving similar subsidy under any other scheme/package of the Central/State Government shall not be eligible for capital subsidy under this policy.
- (iii) Subsidy for setting up of ETP will be calculated on fixed capital investment directly linked to the establishment of ETP.
- (iv) Eligible units can submit subsidy claim for installation of ETP after successful completion of ETP plant.

(b) Procedure for Submission of Gratuity Claim on Establishment of ETP:

- (i) Eligible unit desirous of availing subsidy on establishment of ETP, shall submit a duly completed application form "Application for claim of Subsidy for ETP" in prescribed format along with details of Bill vouchers along with proof of payment duly certified by Chartered Accountant and an affidavit in support of the facts of the application, to the Nodal Agency within 45 days of successful completion of ETP unit.

- (ii) The application form will be submitted to the concerned nodal officer in the prescribed format on www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall initially check the application form whether the application form has been properly filled and whether the relevant records etc. have been attached with the application and shall enter the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SIIDCUL to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SIIDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.
- (iii) Where the application is submitted after the time period as provided above in sub-clause (i), a maximum delay of 90 days in submission of the application from the prescribed date of application may be considered with the approval of the State empowered committee.
- (iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State empowered committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee.
- (v) The State empowered committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State empowered committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.
- (vi) Where the State Level Committee is of the opinion that the unit is not eligible for subsidies for setting up of ETP, it shall provide such unit an opportunity of being heard and record the reasons for refusal in writing. The decision of the committee will be communicated by the nodal agency of the state empowered committee to the unit and all concerned immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.

(c) Procedure for Disbursement:

The designated disbursing agency or any officer authorized by the disbursing agency shall, on receipt of intimation from the nodal agency, pass an order for reimbursement of the approved claim amount, subject to availability of funds for the purpose and will transfer it directly to the bank account through Demand Draft/Pay Order/Cheque/RTGS to the concerned unit expeditiously.

20. Payroll Assistance to encourage massive employment generation:

(a) Provision for Payroll Assistance:

- (i) There will be a minimum specified limit of regular employment of 50 people for large projects, 100 for mega projects, 200 for ultra mega projects and 400 for super ultra mega projects for allowing payroll assistance. Enterprises where regular employees are employed in excess of the specified limit, will be given pay-roll assistance as gratuity at the rate of Rs.500/- per employee per month for the next 5 years on the employees employed in addition to the specified limit. For women employees, this rate will be Rs 700/- per employee per month.
- (ii) Additional employee means the number of employees in excess of the specified number of employees employed.

(iii) Unit availing similar subsidy under any other scheme/package of Central/State Government will not be eligible for capital subsidy under this policy.

(b) Procedure for Claiming Payroll Assistance:

(i) Eligible unit desirous of availing reimbursement of payroll assistance shall submit a duly completed application form "Application for claims of payroll assistance" in prescribed format along with details of facts/evidences and details certified by the Labor Department, to the Nodal Agency within 45 days of the employment of more than the specified number of employees.

(ii) The application form will be submitted to the concerned nodal officer in the prescribed format on www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall initially check the application form whether the application form has been properly filled and whether the relevant records etc. have been attached with the application and shall enter the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SIIDCUL to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SIIDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.

(iii) Where the application is submitted after the time period as provided above in clause 6(b)(i) of Chapter-III, the maximum delay of 90 days in the submission of the application from the prescribed date of application may be allowed on the approval of the State empowered committee.

(iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State empowered committee in the next meeting in the order of receipt of the application along with the recommendation of the Scrutiny Committee.

(v) The State empowered committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State empowered committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.

(vi) Where the State Level Committee is of the opinion that the unit is not eligible for payroll assistance, it shall provide such unit an opportunity of being heard and record in writing the reasons for the denial. The decision of the committee will be communicated to the unit and all concerned by the nodal agency of the state empowered committee immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.

(c) Procedure for Disbursement:

The designated disbursing agency or any officer authorized by the disbursing agency shall, on receipt of intimation from the nodal agency, pass an order for reimbursement of the approved claim amount, subject to availability of funds for the purpose and will transfer it directly to the bank account through Demand Draft/Pay Order/Cheque/RTGS to the concerned unit expeditiously.

21. Reimbursement of SGST:

(a) Provisions for SGST:

- (i) The industrial unit/project will get its enterprise registered under the Goods and Services Tax Act, 2017.
- (ii) The maximum limit and quantum of reimbursement of net SGST payable after adjustment of Input Tax Credit (ITC) on B2C sale of self-made goods/items shall be as under:-
 - (A) 30% of the total net SGST tax liability after adjustment of Input Tax Credit for the next 5 years from the date of production for large projects, sold to customers (B to C) within the state.
 - (B) 30% of the total net SGST tax liability after adjustment of Input Tax Credit for the next 5 years from the date of production for Mega Projects / Ultra Mega Projects / Super Ultra Mega Projects, sold to customers (B to C) within the state.

Explanation:

- (i) Whatever tax liability is created under the Goods and Services Tax Act, the entire amount related to it will be deposited in the treasury and no part will be kept with itself. Reimbursement of part of such SGST tax paid under Goods and Services Tax (GST) paid to the entity in accordance with the provisions of this scheme in view of the total tax liability after adjustment of ITC as per the return filed and Which is related to the sale directly to the customer (B2C) within the state.
- (ii) The benefit of SGST reimbursement assistance will be admissible to manufacturing industries only.

(b) Procedure for Reimbursement of SGST:

- (i) According to the provisions of the Goods and Services Tax Act, monthly / quarterly return will be filed by the eligible manufacturing units first and according to the return, whatever tax liability is created under the State Goods and Services Tax (SGST) Act, the entire amount will be deposited in the treasury and no part will be kept with itself. According to the return filed and considering the total tax liability after adjustment of ITC, the unit will be reimbursed the part of such SGST paid under the State Goods and Services Tax (SGST) paid in accordance with the provisions of these guidelines. Which is related to the sale directly to the customer (B to C) within the state.
- (ii) The application form will be submitted to the concerned nodal officer in the prescribed format on www.investuttarakhand.com portal. In case of online submission, three sets of print of the application form along with all the attached documents will also be submitted to the nodal agency after due signature. The nodal agency or its authorized representative shall initially check the application form whether the application form has been properly filled and whether the relevant records etc. have been attached with the application and shall enter the same in the register maintained for the purpose. Thereafter, the application form will be forwarded to the General Manager, SHDCUL to be presented before the Scrutiny Committee at the earliest. After scrutinizing / examining the applications received from the level of SHDCUL, they will be presented for the scrutiny of the Scrutiny Committee. Incomplete / ineligible applications will be returned to the concerned unit along with the reasons.
- (iii) Where the application is submitted after the time period as provided above in sub-clause (i) the maximum delay of 90 days in the submission of the application from the prescribed date of application may be allowed on the approval of the State empowered committee.
- (iv) The Scrutiny Committee will examine the application and return it to the Nodal Agency with its recommendation within 30 days for placing it before the State Level Committee. The Nodal Agency will place the application before the State empowered committee in the next meeting in the order of receipt of the application along with the recommendation of the

Scrutiny Committee.

- (v) The State empowered committee will take a decision after considering the applications recommended by the Scrutiny Committee. Information about the decision taken by the State empowered committee by the nodal agency, which will contain the details of the date of the meeting, the sanctioned amount, the minutes. Immediately after the decision taken in the meeting, which shall not exceed seven days from the date of the meeting, shall be forwarded to all the parties concerned and to the disbursing agency.
- (vi) Where the State Level Committee is of the opinion that the unit is not eligible for SGST reimbursement assistance, it shall provide such unit an opportunity of being heard and record the reasons for denial in writing. The decision of the committee will be communicated to the unit and all concerned by the nodal agency of the state empowered committee immediately after but within a maximum of seven days from the date of the decision taken by the state level committee meeting.

(c) **Procedure for Disbursement:**

The designated disbursing agency or any officer authorized by the disbursing agency shall, on receipt of intimation from the nodal agency, pass an order for reimbursement of the approved claim amount, subject to availability of funds for the purpose and will transfer it directly to the bank account through Demand Draft/Pay Order/Cheque/RTGS to the concerned unit expeditiously.

Chapter-Four

Application Form, Format, Appendix and Enclosure for applying for various Incentives/Benefits/Concessions

The application forms, formats, appendices and attachments for various incentives/benefits/concessions etc. under the policy are as follows. These may be modified or modified by the implementing agency, nodal agency or disbursing agency in such new formats and structures as may be required from time to time:

| S.No. | Description | Form Details |
|-------|---|--------------------------|
| 1. | Scrutiny Committee | Appendix 1 |
| 2. | Application for eligibility certificate (new unit) | EC-1 |
| 3. | Application for Certificate of Eligibility (Existing Unit) | EC-1 A |
| 4. | Format of Certificate of Eligibility | EC-2 |
| 5. | Application for provisional eligibility certificate | PEC-1 |
| 6. | Format of Provisional Eligibility Certificate | PEC-2 |
| 7. | Application for Claim of Interest Subsidy | Claim (INT) |
| 8. | Application for Claim of Reimbursement of SGST | Claim (claim) |
| 9. | Application for claim of subsidy/electricity assistance in electricity bill | Claim (PBR) |
| 10. | Application for claim of reimbursement of stamp surcharge | Claim (STD) |
| 11. | Application for claim of reimbursement of registration fee | Claim (RGF) |
| 12. | Application for claiming subsidy of ETP | Claim (ETP) |
| 13. | Application for claim of payroll assistance | Claim (PRA) |
| 14. | Format of Engineer Certificates (for all new units) | Engineer (New Unit) |
| 15. | Format of Engineer Certificates (For Existing Units) | Engineer (Existing Unit) |
| 16. | Statement of Actual Cost of Civil Work | - |
| 17. | Details of investment on plant & equipment and other property | - |
| 18. | Format of Chartered Accountant Certificate (New Entity) | CA-1 |
| 19. | Format of Chartered Accountant Certificate (Existing Entity) | CA-2 |
| 20. | Form of affidavit | affidavit |
| 21. | Form of undertaking | Enterprise |


(Dr. Pankaj Kumar Pandey)
Secretary

Appendix A
Scrutiny Committee

| S.No. | Members of Committee | Designation |
|--------------|---|--------------------|
| 1. | Principal Secretary / Secretary (Industries), Govt. of Uttarakhand. | Chairman |
| 2. | Director General and Commissioner Industries, Uttarakhand or their representatives who are of the level of Director Industries. | Member |
| 3. | Managing Director, SIIDCUL | Member |
| 4. | Additional Secretary, Finance, Government of Uttarakhand. | Member |
| 5. | Director, Finance / Finance Controller, SIIDCUL | Member |
| 6. | General Manager, SIIDCUL | Member Secretary |

No.: 675 (1)/VII-A-2/2022/17-Industry/2013, dated

Copy sent to the following for information and necessary action:-

1. Additional Chief Secretary, Hon`ble Chief Minister, Uttarakhand.
2. Principal Private Secretary, Hon`ble Industrial Development Minister, Govt. of Uttarakhand.
3. All Principal Private Secretary, Hon`ble Ministers for the kind perusal of Hon`ble Ministers.
4. Principal Private Secretary-Chief Secretary for the kind perusal of Chief Secretary.
5. All Additional Chief Secretary/Principal Secretary/Secretary, Govt. of Uttarakhand.
6. Secretary, Council of Ministers, Govt. of Uttarakhand.
7. Commissioner, Garhwal and Kumaon Division.
8. All Head of the Department/ Head of the Office, Uttarakhand.
9. All DMs, Uttarakhand.
10. Director General/Commissioner Industries, Directorate of Industry, Dehradun.
11. Director Industries, Directorate of Industry, Dehradun.
12. Managing Director, SIIDCUL, Dehradun.
13. To the Additional Director, Government Press, Roorkee-Haridwar with the intention to publish 200 copies of the said Government Office Memorandum in the upcoming Government Gazette.
14. Guard File.

by order,


(Umesh Narain Pandey)
Additional Secretary

