

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

No. F.12(10)FD/Tax/2016-20

Jaipur, Dated: May 22, 2018

ORDER

In compliance to State Cabinet Order No. 88/2016 dated 09.08.2016, 22/2018 dated 26.02.2018, 68/2018 dated 26.03.2018 and in exercise of the powers conferred under clause 8 of the Rajasthan Investment Promotion Scheme-2014, (hereinafter referred to as "the scheme") and subject to conditions as enumerated in this Order, the State Government hereby orders the following customized package (hereinafter referred to as "the package"), in favour of M/s Mahesh Edible Agro Oil Industries Pvt. Ltd. (hereinafter referred to as "the enterprise") for setting up of new unit of integrated solvent extraction plant of edible mustard oil and refinery, namely:-

1. **Eligibility for the package.-** The enterprise shall be eligible to avail the benefits provided under the package on fulfillment of the following conditions, namely:-
 - (i) The enterprise shall fulfill all the conditions including the conditions of eligibility as provided under the scheme.
 - (ii) The enterprise shall set up a new unit of integrated solvent extraction plant of edible mustard oil and refinery at District Alwar in the State, and shall,-
 - (a) make a minimum investment of Rs. 67.85 crore; and
 - (b) provide employment to at least seven hundred eighty two persons.
 - (iii) The enterprise shall commence the commercial production during the operative period of the Scheme.
 - (iv) The enterprise shall not be eligible to claim benefit of any subsidy under any other Scheme of the State Government.

Note: The expression "investment" and "employment" shall have the same meaning as defined in RIPS-2014.

2. Benefits Under The Package.-

S.No.	Nature of benefit	Benefits Under the package
1.	Subsidy	<p>A. Quantum of Subsidy:</p> <p>(i) Investment Subsidy: 50% of State tax due and deposited by the enterprise;</p> <p>(ii) Employment Generation Subsidy: up to 5% of State tax due and deposited by the enterprise.</p> <p>B. Period of Subsidy: The subsidy shall be available for a period of seven years from the date of issuance of entitlement certificate.</p> <p>C. Extent of Subsidy: The maximum amount of subsidy shall be 55% of State tax due and deposited by the enterprise on intra-state supply of refined oil and de-oiled cake (product of solvent extraction plant and oil refinery) manufactured by the enterprise within the State.</p>

2.	Exemptions	<p>(i) 50% exemption from payment of Entry Tax on capital goods required for setting up of solvent extraction plant and oil refinery, brought into the local areas from outside the State before the date of commencement of commercial production or upto 30-06-2017 which ever is earlier under notification number F.12(28)FD/ Tax/ 2010-Pt.III-192 dated 24.02.2015, as amended from time to time, on the basis of Entitlement Certificate issued under the Scheme.</p> <p>Provided that the amount of entry tax already deposited by the enterprise, shall not be refunded.</p> <p>(ii) 50% Exemption from payment of Electricity Duty for 10 years on consumption of electrical energy in manufacturing of goods in solvent extraction plant and oil refinery under notification number F.12(11) FD/ Tax /2016-268 dated 30.03.2016 on the basis of Entitlement Certificate issued under the Scheme.</p>
3.	Other Benefits	Benefits other than the exemption from mandi fee and the benefits mentioned above, as provided under the scheme, shall be available to the enterprise, subject to fulfillment of eligibility conditions.

3. Procedure for availing benefits.-

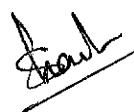
To avail the benefits under the package the enterprise shall submit the applications in the relevant Form(s) as provided under the scheme, mentioning the expression "**Under customized package issued vide order No. F. 12(10)FD/Tax/2016-20 dated 22-05-2018**" on the top of the Form. The manner and procedure for availing benefits as provided under the scheme shall apply *mutatis mutandis*.

4. Terms & Conditions.-

- (i) The benefits under this package shall be available on the condition that the enterprise shall set up integrated solvent extraction plant of edible mustard oil and refinery and shall make a minimum investment of Rs. 67.85 crore and provide employment to at least seven hundred eighty two persons.
- (ii) The exemption from payment of Mandi Fee shall not be available on the purchase of oil seeds to be used as raw material in the expeller unit established by the company.

5. Applicability of the Provisions of the Rajasthan Goods and Services Tax Act, 2017 and the Scheme.-


- (i) Provisions of the Rajasthan Goods and Services Tax Act, 2017 and rules made there under shall be applicable *mutatis mutandis*.
- (ii) Subject to the provisions of the package, all the provisions of the Scheme shall apply *mutatis mutandis*.



6. Redressal of grievances related to implementation of the package.-

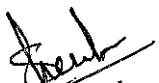
Any grievance related to implementation of this order shall only be referred to State Empowered Committee as constituted under section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011 (Act No.7 of 2011), through its nodal agency. The decision of the said Committee shall be final.

By Order of the Governor,


(Shankar Lal Kumawat)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in part 1(b) of **today's extra ordinary Gazette**. It is requested that 10 copies of this order may be sent to this department and 10 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Commissioner, Industries Department, Rajasthan, Jaipur.
5. Commissioner, Bureau of Investment Promotion, Rajasthan, Jaipur
6. PS to Chief Secretary and Chairman, SEC.
7. PS to Additional Chief Secretary, Finance.
8. PS to Additional Chief Secretary, Industries.
9. PS to Additional Chief Secretary, Agriculture.
10. PS to Secretary, Finance (Revenue).
11. Director, Public Relations, Jaipur.
12. Additional Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
13. M/s Mahesh Edible Agro Oil Industries Pvt. Ltd. through Commissioner, BIP.
14. Guard File.


Joint Secretary to the Government