

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

No. F. 12(105)FD /Tax/2014-Pt.I-51

Jaipur, dated: October 25, 2016

ORDER

In exercise of the powers conferred by clause 20 of the Rajasthan Investment Promotion Scheme-2014 (hereinafter referred to as "the scheme") the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modify the Scheme by making the following amendments, namely:-

AMENDMENTS

1. Amendment of clause 2.-In clause 2 of the scheme,-

- (i) the existing sub-clause (ic) shall be substituted by the following, with effect from 03.11.2015, namely:-
"(ic) "**Agro-processing and Agri-marketing sector**" means the sector comprising enterprises engaged in such Agro-processing and Agri-marketing activities as defined in clauses (ia) and (ib) above;"
- (ii) the existing sub-clause (iia) shall be substituted by the following, with effect from 08.10.2014, namely:-
"(iia) "Capital goods" means capital goods as defined under the Rajasthan Value Added Tax Act, 2003;"
- (iii) after the existing sub-clause (iii) and before the existing clause (iv), the following new clause (iiia) shall be inserted, with immediate effect, namely:-
"(iiia) "**Chartered Accountant**" means a Chartered Accountant within the meaning of the Chartered Accountant Act, 1949 (Central Act No. 38 of 1949) and shall include a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (Central Act No. 23 of 1959)."
- (iv) the existing sub-clause (iv) shall be substituted by the following, with effect from 08.10.2014, namely:-
"**(iv) "Commencement of Commercial Production/ Operation"** means:
 - (a) For a new enterprise, the date on which the enterprise issues,-
 1. the first sale bill of the goods manufactured related to the investment made under the Scheme; or
 2. the first bill of commercial transaction related to the investment made under the Scheme; or
 3. the first receipt of deposit of fee/ charges etc. for providing any service with respect to facilities set up related to investment under the Scheme;whichever is earlier;
 - (b) For an existing enterprise making investment for expansion, the date on which the enterprise issues,-
 1. the first sale bill of the goods manufactured after completion of expansion; or

2. the first bill of commercial transaction after completion of expansion;
or
 3. the first receipt of deposit of fee/ charges etc. for providing any service with respect to facilities set up after completion of expansion:
whichever is earlier;
- (c) For revival of sick industrial enterprise, the date on which the enterprise issues the first sale bill of the goods manufactured after its revival:
Provided that in case of an industrial park, it shall mean the date of handing over of possession to the first unit in the park;
Provided further that in case of an enterprise to whom a customized package has been issued under clause 8 of the scheme, it shall mean the date on which the enterprise has completed the committed investment and has provided committed employment."
- (v) the existing sub-clause (xiv) shall be substituted by the following, with immediate effect, namely:-
"(xiv) "Expansion" means creation of additional capacity for production of goods or operational capacity for service in same line of production/operation or through a new product line or new line of services by an existing enterprise:
 Provided that in case of expansion at existing site, the amount of additional investment shall be more than.-
 (i) 25% of its existing investment (as per the Gross Block) at the beginning of the year in which the project for expansion has been initiated at that site; or
 (ii) the minimum amount of investment as provided in clause 8 of the Scheme for the relevant sector or the relevant area
 whichever is lower;"
- (vi) the existing sub-clause (xxi) shall be substituted by the following, with effect from 03.11.2015, namely:-
"(xxi) "Manufacturing Enterprise" means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include an enterprise in the tourism sector and **the enterprises of Agro-processing and Agri-marketing sector as mentioned in annexure-IV appended to the scheme**, but shall not include such processing as may be specified by the State Government by an order;"
- (vii) after the existing sub-clause (xxxviii) and before existing sub-clause (xxxix), the following new sub-clause (xxxviiiia) shall be inserted, with effect from 08.10.2014, namely:-
"(xxxviiiia) "TUF Scheme" means Technology Upgradation Fund Scheme as issued by Ministry of Textile, Government of India and shall include modified Technology Upgradation Fund Scheme, the restructured Technology Upgradation Fund Scheme (RTUFS), the Revised Restructured Technology Upgradation Fund Scheme (RR-TUFS) and the Amended Technology Upgradation Fund Scheme (ATUFS), as issued by Government of India from time to time."

2. **Insertion of Clause 3.2.1**-After the existing clause 3.2 and before existing clause 3.3 of the scheme, the following new clause 3.2.1 shall be inserted, with immediate effect, namely:-



"3.2.1 Notwithstanding anything contained in clause 3.1, the scheme shall also be applicable to an enterprise to whom the benefits of the scheme has been granted under clause 3.2 of the scheme for setting up a new integrated project of brewery, distillery and bottling plant, and it commences commercial operation through new bottling plant prior to the setting up of entire project. In such case the benefit under the scheme other than the benefit of Stamp Duty, Conversion Charges and Entry Tax shall not be allowed to the enterprise till,-

- (i) the completion of integrated project;
- (ii) it makes the committed investment; and
- (iii) it provides committed employment.

3. Amendment of Clause 4.- In clause 4 of the said scheme,-

- (i) for the existing expression "An eligible manufacturing enterprise other than the enterprises as mentioned in part A of annexure IV appended to the scheme and the enterprises engaged in manufacturing of cattle feed/ poultry feed/ fish feed", the expression " An eligible manufacturing enterprise", shall be substituted, with effect from 03.11.2015;
- (ii) the existing item number (v) and entries thereto shall be substituted by the following, with immediate effect, namely:-

"(v) Exemption from payment of 50% of Mandi Fee for seven years:

Provided that this exemption shall not be allowed to the enterprises engaged in,-

- (i) primary processing activities such as cleaning, trimming, grading, disinfecting and packing activities; and
- (ii) animal products and dairy products if the investment in plant and machinery is less than rupees one crore."

4. Amendment of clause 7.2. – After the existing item number (iii) of clause 7.2 and before existing clause 7.3 of the scheme, the following new item number (iv) shall be inserted, with immediate effect, namely:-

"(iv) Infrastructure support for development of infrastructure related to construction of Road, Supply of Water and Electricity up to the premises of new industrial unit, subject to a maximum limit of Rs. five crore, if the investment is more than rupees seven hundred fifty crore."

5. Insertion of clause 10.5.1-In the scheme after the existing clause 10.5 and before the existing clause 10.6, the following new clause 10.5.1 shall be inserted, with effect from 08.10.2014, namely:-

"10.5.1 Exemption from Payment of Entry Tax:

The exemption from payment of entry tax shall be available on the following, namely:-

- (i) Capital goods for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production;
- (ii) Equipment required for rendering services by new enterprise or by existing enterprise under expansion, brought into the local areas before the date of commencement of commercial operation:

Provided that any amount of tax in respect of capital goods and/or equipments for which entitlement certificate in Form-V appended to the Rajasthan Investment Promotion Scheme-2014 is issued, has already been deposited by the enterprise prior the date of issuance of such entitlement certificate shall not be refunded."

6. **Insertion of clause 10.13-**In the said scheme after the existing sub-clause (d) of clause 10.12.2 and before the existing clause 11, the following new clause 10.13 shall be inserted, with immediate effect, namely:-

"10.13 Infrastructure support:

- (a) The infrastructure support shall be allowed to the eligible enterprises for development of infrastructure related to construction of Road, Supply of Water and Electricity up to the premises of new industrial unit.
- (b) The amount of infrastructure support shall be equal to the amount paid by the enterprise for development of infrastructure related to construction of Road, Supply of Water and Electricity up to the premises of new industrial unit to the concerned Government department/ undertaking/ companies subject to a maximum limit of Rs. five crore.
- (c) To avail the infrastructure support the enterprise shall made the payment to the concerned department of the State Government for construction of Road, Supply of Water and Electricity up to the premises of new industrial unit and shall submit the proof thereof at the time of making the claim.
- (d) The infrastructure support shall be paid after the commencement of commercial production."

7. **Insertion of clause 11.9-** In the said scheme after the existing clause 11.8.5 and before the existing clause 12, the following new clause 11.9 shall be inserted, with immediate effect, namely:-

"11.9 Claim of Infrastructure Support:

11.9.1 The enterprises making new investment, for availing the benefit of infrastructure support shall submit a duly completed application in Form XXXV appended to the Scheme along with the proof of payment to the concerned Department, before the Member Secretary, State Level Screening Committee (SLSC) within 90 days of commencement of commercial production.

11.9.2 The Member Secretary shall verify the amount of payment made by the enterprise for development of infrastructure from the concerned departments.

11.9.3 The Member Secretary shall place the application before appropriate screening committee within 30 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

11.9.4 The Member Secretary shall invite the representatives of the concerned departments, which have verified the payment made by the enterprise for development of infrastructure, in the meeting of the appropriate committee as special invitees.

11.9.5 Where the application has been filed beyond the time period as provided in clause 11.9.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay in filing of the application from the prescribed date of application.

11.9.6 In case the committee approves the entitlement of the enterprise for infrastructure Support, the Member Secretary shall issue entitlement certificate in Form XXXVI appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

11.9.7 Where the committee is of the opinion that the enterprise is not eligible for infrastructure support, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form XXXVII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

- 8. Insertion of clause 12.7-** In the said scheme after the existing clause 12.6.4 and before the existing clause 13, the following new clause 12.7 shall be inserted, with immediate effect, namely:-

"12.7 Procedure for disbursement of infrastructure support.-

12.7.1 For disbursement of infrastructure support, the enterprise after making payment to the concerned departments, and having received the Eligibility Certificate shall apply in Form XXXVIII appended to the Scheme, to the Commissioner, Industries Department.

12.7.2 The enterprise may submit separate application in Form XXXVIII, for disbursement of infrastructure support for payments made to the separate Departments.

12.7.3 Commissioner, Industries shall pass an order for sanction of infrastructure support and shall disburse the same through demand draft / pay order / cheque / by remittance into the bank account of the enterprise."

- 9. Insertion of Clause 14.9.-** After the existing clause 14.8 and before clause 15, the following new clause 14.9 shall be inserted, with effect from 16.09.2016, namely:-

"14.9 Benefits under the Scheme shall be subject to the provisions of Constitution (One Hundred and First Amendment) Act, 2016 and the consequential amendment made by the State Legislature in the related tax laws."

- 10. Addition of Clause 21.-**After the existing clause 20 of the Scheme, the following new clause 21 shall be added, with effect from 16.09.2016, namely :-

"21. Revision of the Scheme by the State Government – The State Government in Finance Department, may revise the Scheme, in full or in part, prospectively or retrospectively, to keep harmony with the provisions of the State Goods and Service Tax Act and Rules made there under."

- 11. Amendment of Annexure-I.-** In annexure-I appended to the scheme,-

- (i) the existing serial number 6 and entries thereto shall be substituted by the following, namely:-

"6. Investment made in stand-alone milling/splitting of grains or pulses and stand-alone vegetable milling units."

- (ii) the existing serial numbers 9 and 10 and entries thereto shall be deleted.

12. **Substitution of Annexure-IV.**- the annexure-IV appended to the scheme shall be substituted by the following, namely:-

**"Annexure-IV
Agro-Processing and Agri-Marketing Activities included in Manufacturing
(see clause 2(xxi))**

S. No.	Description of activities
PART A	
Post-Harvest crop activities	
1.	Preparation of crops for primary markets, i.e., cleaning, trimming, grading, disinfecting
2.	Ripening of fruits & vegetables
3.	Seed processing for propagation
4.	Packaging of fruits, vegetables & horticulture products
5.	Warehousing refrigerated
6.	Warehousing non-refrigerated, if:- (i) The capacity of warehouses is at least 5000 MT; (ii) The investment is more than Rs. 2.5 crores; and (iii) The warehouse shall have accreditation as per the norms fixed by the Warehousing Development and Regulatory Authority as constituted under sub-section (1) of section 24 of the Warehousing (Development and Regulation) Act, 2007 (Central Act No. 37 of 2007)
PART B	
(a) Manufacturing and processing of animal products mentioned below	
1.	Processing and preserving of meat/meat products
2.	Processing, preservation and canning of poultry meat
3.	Processing and preserving of fish, and canning of fish and products thereof
4.	Artificial dehydration of fish
5.	Radiation preservation of fish and similar food
6.	Production of fishmeal for human consumption or animal feed
(b) Manufacturing and processing of agri products mentioned below	
1.	Processing and preserving of fruits and vegetables, canning of fruits and vegetables
2.	Processing of flowers
3.	Artificial dehydration of fruits and vegetables
4.	Radiation/steam sterilization, of fruits & vegetables and other agricultural commodities
5.	Manufacture of fruit and vegetable juices or their concentrates, squashes and powder
6.	Manufacture of sauces, jams, jellies
7.	Manufacture of pickles, chutney etc
8.	Manufacturing of cereal breakfast obtained by roasting or swelling of cereal grains

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9.	Manufacturing of starch, starch products and malt
10.	Processing of medicinal/aromatic plants and minor forest products
11.	Processing of spices and condiments
12.	Flour mill units manufacturing atta, maida, suji and besan, if the investment is more than rupees two crore

- 13. Insertion of FORMs XXXV, XXXVI, XXXVII and XXXVIII.**-After the existing FORM-XXXIV and before the existing FORM-37B, the following new FORMs XXXV, XXXVI, XXXVII and XXXVIII, shall be inserted, with immediate effect, namely:-

"FORM – XXXV

[See clause 11.9.1]

Application for availing the benefits of Infrastructure Support

(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant enterprise		
2.	Registration No. (TIN)		
3.	Address of the applicant enterprise		
4.	E-mail address		
5.	Branches or other place of business, if any		
Details of order for grant of Infrastructure Support			
6.	Order No.		
7.	Date		
8.	Amount sanctioned as Infrastructure Support		
Details of the payment made by the enterprise		Amount	Date
9.	For construction of road		
10.	For supply of water		
11.	For supply of electricity		
12.	Total payment made for development of infrastructure		

I have read the conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true to the best of my knowledge and belief.

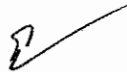
Enclosure: Proof of payment made to the concerned department for construction of road and/or supply of water and electricity.

Place :

Date :

Signature of applicant

for and on behalf of the Applicant Enterprise



FORM – XXXVI
[See clause 11.9.6]
Entitlement Certificate

(Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (TIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Sanctioned amount of Infrastructure Support	

Place :

(Signature with Seal)

Member Secretary

Date :

Screening Committee

*The relevant authority of Government of Rajasthan responsible for administering infrastructure support, *suo motu* or on being informed otherwise, shall recover the amount so availed along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2014, by the bearer of this Certificate.

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the scheme.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.

FORM – XXXVII

[See clause 11.9.5]

Order for rejection of Claim of Infrastructure Support

(Under Rajasthan Investment Promotion Scheme -2014)

Office of the Member Secretary, State Level Screening Committee

To

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise	
3.	e-mail address	
4.	TIN	

Present: Mr./Mrs./Ms.....

An application for Infrastructure Support has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for Infrastructure Support under the Scheme due to the following reasons:

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Therefore, your application for Infrastructure Support is rejected.

Place : (Signature with Seal)
Date : Member Secretary
State Level Screening Committee

CC:
1. M/s
2. Concerned Department

Member Secretary

FORM – XXXVIII
[See clause 12.7.1]
APPLICATION FOR DISBURSEMENT OF INFRASTRUCTURE SUPPORT
(Under Rajasthan Investment Promotion Scheme -2014)

To
The Commissioner
Industries Department
.....

Period: Fromto

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise e-mail address	
3.	Registration No. with Commercial Taxes Department – TIN	
4.	Entitlement Certificate No.	
5.	Sanctioned amount of subsidy	
6.	Payment made	
	(a) For construction of road	
	(b) For supply of water	
	(c) For supply of electricity	
7.	Amount of Infrastructure Support claimed	
8.	Details of Bank	
	(a) Name of Bank in which disbursement of infrastructure support is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

I hereby verify that all the above facts are true to the best of my knowledge and belief.

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Enclosure: Proof of payment made to the concerned department for construction of road and/or supply of water and electricity."

By order of the Governor



(Hardyesh Kumar Juneja)

Joint Secretary to 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. Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries / Energy / Agriculture / Revenue / Urban Development & Housing / Tourism / Higher Education / Medical & Health.
4. Accountant General, Rajasthan, Jaipur.
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, Industries Department.
7. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan.
8. Chairman / Managing Director, RFC / RIICO.
9. Director, Agriculture Marketing, Rajasthan.
10. PS to Chief Secretary, Government of Rajasthan.
11. PS to Additional Chief Secretary, Industries.
12. PS to Principal Secretary, Finance / Urban Development & Housing / Agriculture / Revenue / Medical & Health / Energy.
13. PS to Secretary, Finance (Revenue/ Budget / Expenditure) / Higher Education/ Tourism.
14. Director, Public Relations, Jaipur.
15. Additional Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
16. Guard File.



Joint Secretary to the Government