

Finance Department Government of Rajasthan

Rajasthan Investment Promotion Scheme 2022



Procedural Guidelines

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GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION)

No. F.12(32) FD/Tax/2022-Pt-III - 91

Jaipur, dated – 23.08.2024

ORDER

With reference to Rajasthan Investment Promotion Scheme, 2022 the State Government hereby notifies the following Procedural Guidelines:

Rajasthan Investment Promotion Scheme, 2022 Procedural Guidelines

1 General Investor Guidelines

- The State envisages the development of a single profile system for each enterprise (whether as a vendor, taxpayer, or investor) through an enterprise management module. As the single profile system develops, the State envisages evolving the Common Application in these Guidelines as the single source of truth for an investor enterprise. The profile shall be integrated to all concerned departments and all required information will be shared seamlessly.
- 2. Accordingly, these guidelines are meant to offer a simplified understanding of the information fields and supporting documents required to be provided by the Enterprise. The information templates appended to the Guidelines are indicative in their format; the State is undertaking effort to align the online portal to the appended formats as closely as possible.
- 3. Measures shall be taken by the State to ensure that departments are digitally enabled to integrate into the single profile system, if unable to do so at the time of notification of these Guidelines. Accordingly, with a view of increasing investor ease, the State may reduce the attachments required under these Guidelines as various departments integrate into the single profile system, over time.
- 4. The enterprise will initiate the application process by filling the 'Common Application'. The application process is in two phases: Pre-Commercial Production and Post-Commercial Production.

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- **Pre-Commercial Operations:** Enterprises in this stage (after filling pre-commercial operation Common Application) can avail benefits in the form of
 - o 75% Stamp Duty Exemption
 - o 75% Conversion Charges Exemption
- Post-Commercial Operations: Once the enterprise commences commercial
 operations, it will be eligible to avail all the other benefits applicable as per the policy.
- 5. Post-completion of the Common Application, the following forms are required to be filled by the enterprise (on the same platform):
 - o Application Form for Entitlement Certificate (EC): The enterprise first needs to apply for an EC for each eligible incentive that it wishes to avail.
 - O Disbursal Form: Once an Entitlement Certificate (EC) has been granted, the enterprise can file a claim to avail the benefit for the respective incentive (not required for exemption-based incentives such as Electricity Duty, Mandi Fee, etc.).
- 6. The status of the application (including revocation / rejection) shall be communicated through the portal.
- 7. Competent authorities under these Guidelines are empowered to authorize their reporting officer / group of officers to assist in carrying out their duties under these Guidelines, with a view of ensuring that the timelines specified herein are complied with. If there is a delay of > 30 days in scrutiny of documents with a Department, the Department may be called upon to show sufficient cause of such delay.
- 8. The digital platform developed to operationalize these Guidelines will undergo continuous improvement over time to enable further data and system integration. The State has initiated the development of a Chartered Accountants' Dashboard, which aims to streamline the issuance of Chartered Accountant certificates in accordance with these Guidelines, facilitating their authentication by Investors and the State. To enhance transparency, the State will also endeavor to develop an invoicing tool, which may be mandated for use in the future.
- 9. Where the application has been filed beyond the time period provided, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay of more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit

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regarding the extent of time shall be calculated from the date of the commencement of commercial production / operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.

- 10. Subject to the other provisions of RIPS 2022, an enterprise to which a customized package has been issued under RIPS 2022 may apply even before the completion of committed investment and providing committed employment, for such benefits as provided under RIPS 2022 to the other similar enterprises to which any customized package has not been granted by submitting the application in such form(s) and manner as prescribed under RIPS 2022 before the appropriate Screening Committee after commencement of commercial production/operation.
- 11. For an existing enterprise making investment for expansion, the date on which the enterprise issues the first of bill of supply / sale / invoice / tax of the goods manufactured and / or services rendered after completion of expansion.
- 12. In case of investment made in more than 01 Area Categories (as defined in List 7 of RIPS 2022), the ratio of subsidy will be determined as per the area covered under each Area Category.

13. Administrative Guidelines:

 General Screening, Scrutinizing, Evaluation & Sanction will be done by following Committee-

SN	Committee	Authority	Scope	
I.	District Level Screening Committee (DLSC)	For investment ≤ Rs. 50 crore or MSMEs	Scrutiny and Sanction	
II.	State Level Screening Committee (SLSC)	For investment in standard package > Rs. 50 crore, or investment in more than one district	Scrutiny and Sanction	
III.	State Empowered Committee (SEC)	For investment seeking	Scrutiny and Recommendation	
IV.	Board of Investment (BoI)	Customized Package	Consideration and Sanction	

ii. EC Application:

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- a. Completed EC Applications shall be reviewed by Member Secretary of the relevant Sanctioning Committee (DLSC / SLSC / SEC / BoI) and placed before the said Committee
- b. The Appropriate Sanctioning Committee shall deliberate upon the EC Application and direct the Member Secretary to communicate the decision to the Enterprise (approval & EC issuance if eligible / Enterprise hearing & explanation if not eligible).
- c. For stamp duty and conversion charge <u>only</u>, the Member Secretary of the Appropriate Sanctioning Committee shall be empowered to issue the EC; the Appropriate Sanctioning Committee shall approve the EC / revoke the EC, if erroneously issued / direct Member Secretary to amend and grant, if the order so passed is found erroneous.

iii. Claims:

- a. Information provided in completed Claim Applications shall be verified by Concerned Departments (where necessary)
 - For Investment Subsidy or Turnover-Linked Incentive Jurisdictional Assistant Commissioner / Commercial Taxes Officer, Commercial Taxes Department
 - For Other Subsidies / Incentives Commissioner Industries / Jurisdictional General Manager, District Industries & Commerce Centers
 - Commissioner Industries/ General Manager, District Industries & Commerce Centers or authorized officer shall pass the sanction order upon verification.
- For ease of reference, a ready reckoner has been included in these Guidelines mapping incentives to focus categories.

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2 Common Application

I. Details of Enterprise

(To be filled pre-production & post-production)
Fields shall be pre-populated after first creation by the Enterprise by taking reference through the Investor Profile ID.

1 2 3 4 5 5 5 5 6 6 7 2 8 5 9 1 10 1 3	Enterprise Registration ID Details Investor Profile ID (On RajNivesh/RIPS Portal) BRN (SAN) GSTIN TIN (If VAT Applied) PAN CIN (For Company/LLP) LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		Enterprises to only fill relevant registration ID details
2 3 4 7 5 5 5 6 7 1 8 8 9 1 10 1	BRN (SAN) GSTIN TIN (If VAT Applied) PAN CIN (For Company/LLP) LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		fill relevant registration ID
3 (4 / 5) 1 (6) 7 (7) 1 (8) 5 (9) 1 (10) 1	GSTIN TIN (If VAT Applied) PAN CIN (For Company/LLP) LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		fill relevant registration ID
4	TIN (If VAT Applied) PAN CIN (For Company/LLP) LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		fill relevant registration ID
5 1 6 6 7 1 8 5 9 1 10 1	PAN CIN (For Company/LLP) LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		fill relevant registration ID
6 (7) 3 8 S 9 1 1 1 0 1 3	CIN (For Company/LLP) LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		fill relevant registration ID
7 3 8 5 9 1 10 3	LLPIN (For LLP) Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		fill relevant registration ID
8 S 9 1 10 I	Start Up ID (For start-ups) UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		registration ID
9 1	UAM (For MSMEs) Partnership Firm Proprietorship Firm Registration Number (in case of Other)		•
10	Partnership Firm Proprietorship Firm Registration Number (in case of Other)		details
	Proprietorship Firm Registration Number (in case of Other)		ar on at
11	Registration Number (in case of Other)		
TT			
12			w.
13	Import Export Code		To be filled for
8			Freight Subsidy
14	EPF No. (if any)		To be filled for
15	ESI No. (if any)		Employment
			Generation Subsidy
		*	or Employment
			Booster
B]	Enterprise Details	H	
	Name of Enterprise		
2	Enterprise Constitution (Company / LLP/ Partnership /		
18	Proprietorship etc)		
3	Date of incorporation		5
C	Contact Details		
1 (Contact Number (Landline / Mobile)		
2	Email ID	8	
3	Website (if any)	a ac	::
D	Bank Details		
1	Name of the Bank in which Subsidy is sought		E 120



SN	Enterprise Details	Remarks
2.	Name of Branch	To be utilized for
3	Account Number	disbursal of
4	IFSC No. of Branch	incentives
5	MICR of the Branch	
E	Address Details (Correspondence / Registered Office and	d Proposed / Operating
	Location) ¹	
1	Urban / Rural	
2	Address	
3	Plot/House/Khasra Number	*
4	Colony/Village	
5	Road	3 4
6	Any Other Detail of Area/Landmark	
7	State	
8	District	
9	Block / Panchayat Samiti / City	
10	Tehsil	
11	Pin Code	
12	Latitude & Longitude (Registered Address of the Enterprise)	*.
13	Total Land Area (in sq. m)	To be filled for
		stamp duty and
		conversion charge
14	Area Category (for proposed / operating location)	For determination
		of applicable
		incentive
F	Details of Authorized Signatory on behalf of the Enterpris	se
1	Name	8
2	Father / Husband Name	*
3	Date of Birth	ø .
4	Gender	
5	Special Category	
	(Gen / OBC / SC / ST / Minority / PwD / Other)	2
6	Mobile Number	1
7	Email ID (Official)	
8	Designation in Enterprise	
9	Authorization Letter (If Any)	

In the event that the Enterprise is making investment at multiple locations, information on each location should be provided in this format.

SN	Enterprise Details		Remarks		
G	Other Details	W-			
-1	Whether the Enterprise is owned by a Woman / Person with Disability (PwD)? ²		For determination of applicable incentive caps		
2	Whether the Enterprise is owned by a person belonging to SC / ST community? ³		For determination of applicable incentive caps		
3	Are you applying under MSME? ⁴		For determination of applicable focus category		
4	Are you a startup with Q-rate?		E		
5	Incentive availed under Mukhyamantri Laghu Udhyog Protsahan Yojana or Bhimrao Ambedkar Dalit Adivasi Udyam Protsahan Yojana or any other Scheme?		To be filled for MSME enterprises claiming benefits under RIPS 2022		
6,.	Are you an Ancillary unit registering as part of any cluster? If yes, please provide details (incl. distance in kms from Mother Unit)		To be filled for Cluster Incentive		
7	Does the Enterprise have any government dues outstanding? If yes, please provide details.	-			
8	Does the Enterprise have any court cases pending? If yes, please provide details.	9	* *		
9	Is the Enterprise seeking benefits acquired under liquidation proceedings by order of NCLT under Insolvency and Bankruptcy Code? If yes, please provide details.		For determination of eligibility under RIPS 2022		
10	Is the Enterprise a Rajasthan Rural Tourism Unit? If yes, please provide details.		For determination of applicable incentive caps		
11	Is the Enterprise engaged in manufacturing of alternatives for Plastic Products? If yes, please provide details.		To be filled for Other Incentive (Alt. to Plastic Products)		

² In case of company/Partnership firm/LLP, more than 51% shareholding/ownership of the above categories required to be eligible for additional benefit

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³ In case of company/Partnership firm/LLP, more than 51% shareholding/ownership of the above categories required to be eligible for additional benefit

⁴ For Enterprises availing MSME package: Cost of New Plant & Machinery / Equipment should be <INR 50 Crores For Manufacturing/Service Standard package: Minimum investment required (Eligible Fixed Capital Investments are as defined in Annexure 14.1) will be INR 25 Cr.

SN	Enterprise Details	Remarks
12	Is the Enterprise engaged in manufacturing Ethanol and	To be filled for
	supplying the same to OMCs? If yes, please provide details.	PLI-Ethanol
		incentive
H	Entitlement Certificate and Exemption / Subsidy Detail any)	ls (Previously availed, if
1	Under RIPS 2019	To determine
2	Under RIPS 2014	eligibility for
3	Under RIPS 2010	transition benefits
4	Under RIPS 2003	under RIPS 2022
5	Customized package under RIPS 2003, RIPS 2010, RIPS	
	2014 and / or RIPS-2019 scheme	
	If Yes, The following Details will be required-	
	(a) Have the Enterprise applied and/or previously availed	
	benefits under RIPS 2019 for the same project?	
	(b) Has the Enterprise only applied but not availed benefits	
	under RIPS 2019?	
*	(c) Has the Enterprise applied and availed only Stamp Duty	
	and/or Conversion Charges exemption under RIPS 2019 (if	· .
	so, please provide additional details)	
	(d) Has the Enterprise applied and availed benefits (except	,
	Stamp Duty and / or Conversion Charge) under RIPS 2019	
	(if so, please provide additional details)	

The Enterprise must provide the following supporting documents:

1. Pre-Production:

- a. Copy of (in case of a company) resolution to authorize to do everything necessary for exemption
- b. Project report duly authenticated by the applicant

2. Post-Production:

- a. Copy of the first bill of sale / supply / invoice / tax invoice for proof of commencement of commercial production / operation
- b. CA / CE certified Capacity certificate indicating capacity before and after expansion (if applicable)
- c. List of permanent / contractual employees in prescribed format
- d. Consent to Operate (CTO) from RSPCB
- e. In case of transition, details of previous benefits i.e. EC etc



II. Details of Project

(To be filled Pre-Production (Estimated) & Post-Production (Actual))

General Details of Project

SN	Details	THE	71.70	Remarks
A	Project Details Head	Descr	iption	
1	Focus Category for which the			*
	enterprise seeks to avail incentive			
2	Product Category (Goods/Service)			
3	Sector			
	(a) Thrust			
	(b) Sunrise			
4	Product / Service Details		*	
5	Category of Enterprise (MSME /			
	Large/Mega/Ultra Mega)			
6	Broad Category of Activity (Sunrise			
	Sectors & Other Focus Categories)			
7	Other Category of Enterprise			Additional details to be filled for
1856	(Cluster/Standalone Unit)			Cluster Benefit in Table A(7)
8	Electricity Connection (K Number)			In Case of multiple locations,
9	Name of DISCOM			Enterprise shall be able to
	ė.			provide information on each
	· · · · · · · · · · · · · · · · · · ·			location
10 -	Water Connection (CI Number)			
11	Market / Mandi Fee Receipt Number			Additional details to be filled for
	& Date			Mandi / Market Fee benefit
12	Jurisdictional District Industries &			
	Commerce Centre (Office) (for			
12	proposed / operating location)			
13	Jurisdictional Zone or Circle of CTD			
D	(registered office)			
В	Details of Investment (Total		ount NR)	
	potential cost of operation) ⁵	Old*	New	
		(For expansion)	140	
1	Total Project Cost	*,		,
	(a) Fixed Capital Cost			4
	(b) Monthly Recurring Cost			- VI
2	Own Investment			
3	Loan Amount			Additional details to be filled
			7.0	for Interest Subsidy in Table
				B(3)

⁵ In case of phasing: Committed investment amount and expected completion timelines to be mentioned for each phase.

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SN	Details	There		Remarks
4,	Fundraising / Seed Support (If External Capital Raised)			To be filled for Fundraising Incentive and Seed Support Incentive
a	Fixed Investment			
1	Cost of Land (Pre- Owned/Purchased/Lease) ⁶			Additional details to be filled for EFCI Computation & Land Cost Assistance in Table B (a-1)
2	Building and Workshed (a) Cost of Existing factory/building/sheds(If any) (b) Cost of New Factory / Building / Sheds		4. 9	
3	Machinery and Equipment (Plant Related) (a) Cost of old / transferred plant & machinery (if any) (b) Cost of new plant & machinery			Additional details to be filled in Table B (a-3)
4	Green technology-related investments		w:	Additional details to be filled for Green Incentive in Table B (a-4)
5	Captive Power Plant (if any)			Additional details to be filled for Banking, Wheeling, and Transmission Charge Benefits in Table B (a-5)
6	Business Incubation Center			Additional details to be filled for Business Incubation Center in Table B (a-6)
7	Testing & Lab Machinery and Equipment			
8	Furniture and Electrical items			
9	Computers, Printers/Scanners etc			7
10	Other Machinery and Equipment			
11.	Any Other (With Particulars)			
	Total - Fixed Investment			
b	Operating Costs & Related Inform	ation		
1	Raw materials			
2	Labour/Employee			Additional details to be filled for
	(a) Existing (in case of expansion)			Employment Generation
	(b) New / Increased			Subsidy in Table B (b-2)
×	(a) General Details of	Existing	New	
	Labour/Employee			

⁶ Land in excess of 30% of Total Investment will not be included in EFCI

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SN	Details	Waster Co.		Remarks
(i)	Permanent			
(ii)	Contractual (engaged for at least 06			it.
	months)			
	Total Labour (i) + (ii)	A		
9	(b) Further Details of			8 8 8
	Labour/Employee			
(i)	No. of skilled workers and employees	No	Salary	
(ii)	No. of unskilled workers	No	Salary	
(iii)	Other employees (watchmen, etc)	No	Salary	
	Total Labour (i) + (ii) + (iii)	No	Salary -	, и в
	(c) Domicile of			
	Labour/Employee	11 2		ii .
(i)	Percentage of Domiciled employees		741	:
	in total employment			8
(ii)	Total Amount of employers'			28
	contribution towards EPF and ESI			* * *
	(d) Additional Details			181
100	of Labour / Employee		S .	
(i)	Total Employment Provided to SC /	Terr		H ×
***	ST / Women / Persons with			6 (F)
	Disability		×	
(ii)	Total Amount of employers'	(C-1)		
	contribution towards EPF and ESI			6 8 *
	by category			a
3.	Transportation (Freight) Expenses ⁷	20		Additional details to be filled for
	20 20 700			Freight Subsidy in Table B (b-3)
4	Training Expenses			Additional details to be filled for
				Training & Skilling Incentive in
			3	Table B (b-4)
5	Licensing/Quality Certification/IP			Additional details to be filled for
	Creation Expenses			IP Creation & Quality
	11			Certification Incentive in Table
21	6 8	- 17		B (b-5)
6	Contract Research Expenses	-		Additional details to be filled for
			± ²⁰	Contract Research Assistance in
2000				Table B (b-6)
7	Other expenses (water, telephone, travel, etc.)		2	
8	Management & Marketing Expenses			::

⁷ To mention exports through State ICDs upto gateway ports.



SN	Details	Remarks			
C	Details of Turnover	Amount			
1	Net Turnover		To be filled year-wise fo Turnover-Linked Incentive in Table C(1)		
2	State Tax due and deposited		To be fetched vide GSTIN from Commercial Taxes Department website year-wise for Investment Subsidy		

Further Details of Project

Table: A (7) Cluster Details (for Cluster Benefit)

SN	Ancillary Name	Period	Total Sales	Sales to Mother Unit (in INR)	Sales to Mother Unit (in ° o)	Remarks
1	2	3	4	5	6	7
1	3	9				· ·
2				and the second		
3		V			¥ .	
4			75,00		*	

Details of proposed cluster/group of industries :-

SN	Name of enterprise	Type (Mother/Ancill ary)	Distance from mother unit	Investment	Employment	Date of Commercial production	Manufacturing Activity
1	2	3	4	5	6	7	8

Table: B (3) - Loan Details (For Interest Subsidy)8

A	Subsidy Details Head	Details	Remarks
1	Amount of term loan sanctioned		
2	Amount of term loan availed		
3	Amount of term loan availed for purchasing new plant and machinery	7 · *	
4	Cost of the project as approved by Bank / Financial Institution		
5	Name of financial institution / bank		

⁸ To be filled for each bank / financial institution from which term loan has been availed.

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6	Rate of Interest charged by Financial Institution/ Bank on term loan (%)		
7	Rate of Interest payable to Financial Institution/ Bank on term loan (%)		
8	Loan period (from and to)		
9	Sanction letter number & date	<i>*</i> :	
10	Amount and date of first disbursement of the loan		

Table: B (a-1) Details of Land

SN	Plot/Khasra/ House Number	Area (Sqm)	Cost	Village/ Colony	Block	Tehsil	District
1					+		
2	•	- A					

Table: B (a-3) Details of Machinery and Equipment

SN	New Plant & Machinery/ Equipment (Description)	Cost/ Rate (excl. tax)	GST / Tax	Total Cost	Invoice Number	Invoice Date
1		4	*			
2	36					

Table: B (a-4) Details of Investment made in Green Technology (for Green Incentive)

SN	Green Incentive Details Head	Details
1	Category of Environmental Infrastructure Facilities	-
2	Total Investment made in Environmental Infrastructure Facilities	
3	Total Investment made in waste recovery through Zero Liquid Discharge, excluding civil work, as certified by Rajasthan Pollution	
	Control Board	
4	Total Investment made in Air Pollution / Emission Control Measures	
5	Investment made in purchase of equipment for water measures	4
6	Total Investment made in purchase of equipment for water measures	
7	Investment in Energy Efficiency Measures / Solutions	
8	Investment in Captive Renewable Energy Generation	
9	Investment in Other Emerging Green Technology Areas	
10	Any Other Detail	*



Table: B (a-5) Details of Expenditure for (For Banking, Wheeling, and Transmission Benefit)

A	Incentive Details	(1) (1) (1) (1) (1) (1) (1) (1)
1	Captive Power Plant Set Up? (Yes / No)	
2	Details of the Captive Power Plant	
a.	Location of Captive Power Plant (including Address, District, Tehsil, City, etc.)	
Ъ.	Type of Captive Power Plant (Solar/Wind/Hybrid/Hydrogen)	
c.	Capacity	
d.	Grid Integration	
3	Banking Charges Incurred (in units)	, je:
4	Wheeling Charges Incurred (in lakh Rs.)	
5	Transmission Charges Incurred (in lakh Rs.)	
6	Other Details	

Table: B (a-6) Business Incubation Centers (For Business Incubation Center Benefit)

Type of institute (Government Institute / Pvt. Institute)	Expenses incurred on setting up business incubation center (in crores)	Number of seats at incubation center
*		8 4

Table: B (b-2) Details of Labour/Employee (for Employment Generation Subsidy)

SN	Name of Employee	Employee ID	Aadhar Number / PAN	EPF Number / ESI Number	Nature (Permanent / Contractual)	Special C	ategory	Place of Work
				Other State	SC / ST / Women / PwD			
1								

^{*}Kindly include contractual labor engaged in production line for at least 6 months of the year only

Table: B (b-3) Details of Transportation (For Freight Subsidy)

Annual Sales	Annual Exports	Export %	Period	No. of TEU us Per A	Total Expenses on Freight p.a.	
				20 ft container	40 ft container	
						+

Table: B (b-4) Details of Training (For Training & Skilling Incentive)

Total No. of workers in	Period of skilling / training	Name & address of institute	Total cost incurred of	on
skilling / training activities	activities (in months)	where training was undertaken	training / skilling	

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^{*} Kindly submit separate lists indicating the number of permanent / contractual employees, before and after expansion

			V. 21
(a) (b)	. 815	1000	

Table: B (b-5) Details of Expenditure for IP Creation / Quality Certification (For IP Creation Incentive and Quality Certification)

SN	ІР Туре	Issuing Body / Agency	Issue Number	Issue Date	Details	Cost	Assistance from GOI (if any)	Remarks
1	2	3		4	5	6	7	
A	Details of IP							
1	Patent							-
2	GI							
. 3	Trademark		4 1 - 1 2					
В	Details of Quality Certification							
1	ISO		,		160			
2 .	BIS							
3	ISI							
4	FPO	,						
5	BEE					- 4		
6	FSSAI	÷						-
7	AGMARK	×.						
8	ECOMARK			500				
9	Others (please specify)					-		

Table: B (b-6) Contract Research (For Contract Research Assistance)

Details of contract or sponsored research activity	Cost of contract or sponsored research activity excluding the cost of land and buildings

Table: C(1) Net Turnover (in the State)

Note: In case of expansion of an existing investment, enter approximate details of the last 2 years and projections for the next 3 years.

Year	Estimated / Actual Cost (over and above fixed cost)		/Turnover in Rs.)	Profit (in Rs.)	State Tax Deposition	Remarks
		Export	Domestic			-
Year 1						
Year 2						
Year 3						
Year 4					×	
Year 5	: '					
Year 6					*	
Year 7						*,

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Year 8		1		
Year 9		91	S 8/	a ·
Year 10				

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3 Index of Incentives & Details

SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
A	Incentive (F	Exemption)				
1	Stamp Duty (75% exemption)	All (except R&D / GCC / Test Labs)	Refer: Common Application (E)(13) Please see: 2 .Notes: Stamp Duty			* .
2	Conversion Charge (75% exemption)		Refer: Common Application (E)(13) Please see: 3. Notes: Conversion Charge			
3	Stamp Duty & Conversion Charge (25% reimbursem ent)	All (except R&D / GCC / Test Labs)	Refer: Common Application (E)(13) Please see: 2 .Notes: Stamp Duty & 3. Notes: Conversion Charge	 Challan of 25% stamp duty / conversion charge deposited (as relevant) Copy of first sale / supply bill 		\$ a
4	Land Tax	All	Refer: Common Application (E)	Copy of first bill of sale / supply	1	

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
			Please see: 4. Notes: Land Tax			
5	Electricity Duty	All (except R&D / GCC / Test Labs)	Refer: General Details of Project (A)(8) & (A)(9) Please see: 5. Notes: Electricity Duty	 Copy of electricity bill Copy of first bill of sale / supply 	✓	
6	Market / Mandi Fee	All (except R&D / GCC / Test Labs and RE Plants)	Refer: General Details of Project (A)(11) Please see: 6. Notes: Market / Mandi Fee	 Receipt of mandi fee / market fee Copy of first bill of sale / supply 	1	
В	Incentive (S		unce / Reimbursement)			
7	Interest Subsidy	Manufacturing (Standard Package), MSMEs, Logistics PWCC	Refer: Table B(3)	 Term loan sanction letter, repayment schedule(s) & disbursal schedule (till date of production) from bank(s) Certification confirming utilization of term loan for purchasing Plant & Machinery or Logistics Infrastructure (as relevant) Documents related to refinance / takeover, 	√	. •
T 1	v ⁽⁸⁾		# 1 a a a a a a a a a a a a a a a a a a	where applicableCopy of first bill of sale / supply		
8	Green Incentive	Manufacturing, MSMEs, Sunrise,	Refer: Table B(a-4)	 Report authenticated by applicant on Environmental Infrastructure / Green & Sustainable Initiatives such as EV for transport, as defined under the Scheme 	1	E

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
	»	Logistics PWCC		Report on Green & Sustainable Initiatives undertaken authenticated by applicant		*
	*	-		Report on Water Audit by Government empaneled, or Government approved		is.
	w =		9	agency (in case of water conservation measures) / RSPCB Certified compliance / verification report		26
		*		In case of Zero Liquid Discharge, certification / verification report from RSPCB / competent authority)*:)*
				Energy Efficiency Report from competent authority, in case of efficiency energy measures		3
				In case the Enterprise is availing captive renewable energy generation: Synchronization Certificate from concerned authority		
		76	4	Copy of first bill of sale / supply		
9	Employment Generation Subsidy	MSMEs	Refer: General Details of Project (B)(b)(2)	 Copies of Challan of EPF / ESI (In case of expansion, copies of EPF / ESI Challan both pre and post expansion) in prescribed format 	*	-
*	7 4			List of permanent and contractual employees in prescribed format. (in case of expansion both pre and post expansion)		

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
		£	£ 20	 List of contractual labor which engaged in production line for at least 6 months of the year. (maximum 40% of the total labor force) & (in case of expansion both pre and post expansion) Copy of first bill of sale / supply 		
10	Capital Subsidy	Manufacturing, Services, Sunrise, Logistics PWCC, R&D / GCC / Test Labs	Refer: General Details of Project (B)	 Returns (VAT / GST) of the preceding month after commencement of commercial production / operation List of permanent and contractual employees in prescribed format. (in case of expansion both pre and post expansion) Details of investment made in logistics park 	✓	1
11	Turnover- Linked Subsidy	Manufacturing, Services, Sunrise, MSME	Refer: General Details of Project (C) Please see: 7. Notes: ACI (TLI)	/ warehouses / cold chain or R&D / GCC / Test Lab (as applicable) Copy of first bill of sale/supply	1	1
12	Investment Subsidy	Manufacturing, Services, Sunrise, MSMEs, Start- ups, RE Plants	Refer: General Details of Project (C) Please see: 8. Notes: ACI (Investment Subsidy)	 List of No. of Employees (Permanent and contractual) in prescribed format Copies of EPF / ESI Challan Returns (VAT / GST) of the preceding month after commencement of commercial production / operation Copy of first bill of sale / supply 	✓	✓

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
	¥			 Proof of the state tax due and deposited during the quarter Verification from CTD in prescribed format 		
13	Cluster Benefit	Manufacturing (New units only; supply >50% of production to Mother Unit)	Refer: General Details of Project (A)(7)	 Legal Agreement between Mother and Ancillary Units Proof of proximity (as prescribed in the Scheme) between Mother and Ancillary Units Description of products / byproducts supplied by the Ancillary Units to the Mother Unit Copy of first bill of sale / supply 	✓	1
14	Freight Subsidy	Manufacturing, Sunrise, MSMEs	Refer: Table B (b-3) Please see: 9. Notes: Freight Subsidy	 IEC (Import Export Code) Certificate RCMC with concerned EPC / Board / Authority / Organization Receipt (from State ICD) 		√
15	Banking, Wheeling, and Transmissio n Charges	Manufacturing (Anchor), Sunrise	Refer: Table B (a-5)	 Report on Captive Power Plant Approval Letter from Energy Department In case the Enterprise is availing captive renewable energy generation: Synchronization Certificate from concerned authority Copy of first bill of sale / supply 	1	*

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
16	Training & Skilling Incentive	Manufacturing, Services, Sunrise	Refer: Table B (b-4) Please see: 10. Notes: Training & Skilling Incentive	 Description of training program and related documents/training module (Institute details, training curriculum, duration/time schedule of training, outcomes of training program should be included) Copy of first bill of sale / supply Training Participation / Attendance Report from the Institute confirming number of trainees and period (in months) of training. 	1	
17	PLI (Ethanol sector only)	Sunrise	Refer: Common Application (F)(12)	 Returns (VAT / GST) of the preceding month after commencement of commercial production / operation Purchase order copy / purchase agreement from OMC(s) 	1	1
Ø.			a	 NOC (incl. production capacity) from Excise Dept. Copy of first bill of sale / supply to OMC 		
18	Quality Certification Incentive	MSMEs, Start- ups	Refer: Table B(b-5)	Copy of Invoice / Fee ReceiptCopy of first bill of sale / supply	1	✓
19	IP Creation Incentive	MSMEs, Start- ups	Refer: Table B(b-5)	 Supporting Document (Patent Certificate + Fee Paid / Geographical Indication Certificate + Fee Paid / Trademark Certificate + Fee Paid) Copy of first bill of sale / supply 	✓	1

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
20	Fundraising Incentive	<u>(*)</u>	Refer: General Details of Project (B)(4)	 Report by Enterprise on processing of raising funds (Capital) through SME platform Document of payment in process of raising funds (capital) Copy of first bill of sale / supply 	*	✓
21	Other Incentive (Alternative to Plastics Manufacturi ng)		Refer: Common Application (F)(11)	 Detailed Project Report (in prescribed format) Copy of first bill of sale / supply 		1
22	Skill Developme nt Incentive	Start-ups	Refer: Table B (b-4)	 Description of training program and related documents / training module (Institute details, training curriculum, duration/time schedule of training, outcomes of training program should be included) Copy of first bill of sale / supply Training Participation / Attendance Report from the Institute confirming number of trainees and period (in months) of training 		-
23	Seed Support	Start-ups (covered in Sunrise only)	Refer: General Details of Project (B)(4)	 Report on process of raising funds (capital) authenticated by Authorized Signatory of Enterprise Document of payment in process of raising funds 		1

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SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
	4			Copy of first bill of sale / supply		
24	Business Incubation Center	Start-ups	Refer: Table B(a-6)	 Copy of first bill of sale / supply Project report of the Business Incubation Center certified by applicant 	1	1
25	Quality Assistance	R&D, GCC, and Test Labs	Refer: Table B(b-5)	 Details of R&D center / Global Capability Center / Test lab Copy of first bill of sale / supply 	✓	√
26	Training Assistance		Refer: Table B (b-4)	 Fee Receipt Copy Description of R&D program and related documents (R&D details, curriculum should be included) Copy of first bill of sale / supply 	1	1
27	Patent & IP Support		Refer: Table B(b-5)	 Supporting Document (Patent Certificate + Fee Paid / Geographical Indication Certificate + Fee Paid / Trademarks Certificate + Fee Paid) Copy of first bill of sale / supply 	1	1
28	Contract Research Assistance		Refer: Table B(b-6)	 Details of contract or sponsored research activity document AICTE Certification document Copy of invoice / fee receipt Copy of first bill of sale / supply 	√	·
29	Land Cost Assistance		j.	Proof of purchase and expenditure on land / lease of floor area	√	V



SN	Incentive	Focus Sector	Table No & Notes (Required Information for EC Application & Claim)	Supporting Documents	CA Certificate (For EC)	CA Certificate (For Claim)
30	Anchor /	Manufacturing,	Refer: General Details of			
	Sunrise	Services	Project(A)(4)	1 4		
	Booster	(g) (c)	a =			
		Dependent on				
		ACI chosen		*	3	
31	Customizati	Manufacturing,	*			
	on	Services,				100
		Sunrise	*			*

Timeline: Applications for incentives are to be made within 90 days from commencement of commercial production / operation

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4 Claim & Disbursal

The following table captures the additional information to be provided by an Enterprise with respect to disbursal of incentives (subsidy / assistance / reimbursement). Exemptions, Boosters, and Customization are not included in the following list.

S. No.	Incentive	Additional Supporting Documents	Periodicity
1	Stamp Duty reimbursement. (a) 25% Reimbursement after CoDP (b) Change/amendment in proposed land befor CoDP	 Challan of 25% stamp duty deposited In case of change / amendment in land detail, details of such land parcel 	One-time
2	Conversion Charge reimbursement (a) 25% Reimbursement after CoDP (b) Change/amendment in proposed land befor CoDP	 Challan of 25% conversion charge deposited In case of change / amendment in land detail, details of such land parcel 	One-time
3	Investment Subsidy	 Proof of the state tax due and deposited during the quarter Verification Report from CTD 	Quarterly
4	Capital Subsidy	CA Certificate (stating that business was operational and running in the period for which the capital subsidy has been claimed)	Yearly; One- time for Logistics PWCC
5	Turnover-Linked Subsidy	 CA Certificate (for net turnover for applied year) Verification Report from CTD 	Yearly
6	Freight Subsidy	Receipt (from State ICD)	Yearly
7	Interest Subsidy	Certificate of bank / financial institution certifying repayment of Principal Amount and	Quarterly

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		Interest & that there is no default in repayment Interest calculation sheet certified by CA for the applied quarter	
8	Green Incentive	Claim basis info in Common Application	One-time
-9	Training & Skilling Incentive	Claim basis info in Common Application	One-time
10	PLI - Ethanol	Claim basis info in Common Application	Yearly
11	Employment Generation Subsidy	 Proof of deposit of State Tax Calculation sheet for computation of subsidy as per the provisions of the Scheme along with list of employees, category-wise. 	Yearly
12	Quality Certification Incentive	Claim basis info in Common Application	One-time
13	IP Creation Incentive	Claim basis info in Common Application	One-time
14	Fundraising Incentive	Claim basis info in Common Application	One-time
15	Other Incentive – Alt. to Plastics Mfg.	Claim basis info in Common Application	One-time
16	Seed Support	Claim basis info in Common Application	One-time
17	Skill Development Incentive	Claim basis info in Common Application	One-time
18	Business Incubation Centers	Claim basis info in Common Application	One-time
19	Quality Assistance	Claim basis info in Common Application	One-time
20	Training Assistance	Claim basis info in Common Application	One-time
21	Patent & IP Support	Claim basis info in Common Application	One-time
22	Contract Research Assistance	Claim basis info in Common Application	One-time
23	Land Cost Assistance	Claim basis info in Common Application	One-time



5 CA Formats

The following format shall be used in all CA Forms shared by the Enterprise under these guidelines. Specific details / disclosures required are in the sections following the format.

CA Format

Format No.:

Subject:

Purpose:

Enterprise ID

GSTIN:-

TIN (in case of VAT) :-

BRN (SAN) :-

Rajnivesh/RIPS ID :-

Name of Enterprise:-

Place of Enterprise:-

Date of Commencement of Commercial Production:-

Details of Required Information

(Table as mentioned for the purpose/category of Incentive)

1	2	3	4	5
*				

Verification

I/ We have checked the books of accounts of the Enterprise, the invoices, cash bills and cash receipts, bank statement, other relevant documents and certify that the aforesaid information is true and correct. I/ We also certify that the aforesaid items have been duly paid as on date of application.

Place: Date: (Signature with Seal) Chartered Accountant UDIN:

I hereby certify that the information provided herein is true, complete, and accurate to the best of my knowledge and belief, and that I have undertaken due care and diligence in providing information as would be expected of my office and position. I agree to provide any further information or documentation as may be required to verify the statements made in this form.

Place: Date: (Signature with Seal) Authorized Representative of Enterprise

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6 Notes to Guidelines

1. Notes: General Directions:

- a. Kindly note that the following investor choices need to be made during form filling and cannot be modified post submission:
 - Choice of Asset Creation Incentive (Investment Subsidy, Capital Subsidy or Turnover Linked Incentive)
 - ii. Choice of Special Incentive (Thrust Booster / Interest Subsidy or Regional/Sectoral Anchor Booster)
- b. Telescoping: For phased investments eligible for telescoping, the Common Application post -commercial operation may be updated again (to be verified through CA Certificate). In such cases, a new entitlement certificate application would be filled by the enterprise and an updated EC would be issued basis validation of the new investment.
- c. Pre-Commercial Operations (Before initial phase)
 - i. Submission of Common Application with the following details:
 - Total investment commitment
- Total Number of Phases (Max 3) during the operative period of policy *Note*: Phasing of investments in same application is counted only if total investment commitment is declared in profile form. In case this is not done, a fresh expansion application may be created but this application would not be eligible for telescoping of benefits to a higher project category. Enterprise can access the EC application forms for Stamp Duty and Conversion Charge Exemptions post completion of Pre-production Profile Form.
 - d. Post-Commercial Operations (Initial Phase)
 - Submission of Common Application with Phase 1 Actual Details (Nature of project: New) with initial commercial production / operation date and required attachments (mentioned in Section 1)
 - ii. Post-Commercial Operations (Subsequent Phases)
 - iii. Submission of Common Application with Subsequent Phase Actual Details (Nature of project: New Phase) with commercial production / operation date

Note: Minimum investment amount for an eligible new phase is same as Expansion i.e., Minimum Expansion Investment of INR 50 Cr. OR Minimum expansion investment of at least 25% of its existing investment and expansion should generate incremental capacity of at least 20%.

2. Notes: Stamp Duty (Please see <u>Index of Incentives & Details</u> (S. No. (A)(1))

a. The certificate so issued shall be valid for 2 years or up to the date of expiry of the operative period of the Scheme, whichever is earlier. In case the Member Secretary of the appropriate Screening Committee is of the opinion that the EC could not be utilized by the applicant due to reasons beyond his control, validity of the EC may

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- further be extended, for 2 years or up to the date of expiry of the operative period of the Scheme whichever is earlier.
- b. The Enterprise which has received benefits of exemption of stamp duty and/or land conversion charge under the scheme must start commercial production before/within 36 months (Maximum period) of availing these benefits, as per the provisions of the scheme and shall upload a copy of the first bill of sale / supplu /invoice (defined in Clause 14.1 of RIPS 2022) as evidence of the same. If the enterprise fails to start commercial production within the said stipulated period, Member Secretary shall place these cases before the appropriate committee. These cases shall be reviewed and approved by the Committee (SLSC/DLSC) and shall be forwarded to the Registration and Stamps Department through the RIPS portal along with the decision of the Committee for recovery/penalty proceedings as per the provision of RIPS 2022. The list of such enterprises which have started commercial production before/within 36 months and have submitted evidence of commencing commercial production on the portal shall also be submitted to the Appropriate Committee for review so that it may be ensured that the enterprise which has received the benefits of exemption of stamp duty or/and conversion charges under the scheme has complied with the provisions of RIPS 2022.
- c. The validity of Stamp Duty EC is as stipulated in the scheme. The EC may be extended as stipulated in Clause 13.5.12 of RIPS 2022 on the basis of approval from Appropriate Sanctioning Committee having been satisfied with the genuineness of cause of delay in claiming the benefit of EC from the prescribed date.
- d. In the event that the Enterprise requests to amend the land details / land area / etc., the Member Secretary shall issue an amended EC after approval of the Appropriate Committee. The Enterprise shall not be entitled for exemption (but shall be eligible for reimbursement with respect to the amended part only) and shall be required to pay the requisite stamp duty on such land. Subsequently, the Enterprise will be entitled for reimbursement of stamp duty deposited for such amended area after commencement of commercial production.
- e. The procedure for reimbursement of 25% stamp duty (as provided in these Guidelines) shall be followed in the above scenario.

3. Notes: Conversion Charge Benefit (*Please see <u>Index of Incentives & Details</u>* (S. No. (A)(2))

a. In the event that the Enterprise requests to amend the land details / land area / etc., the Dept. shall issue an amended EC. The Enterprise shall not be entitled for exemption (but shall be eligible for reimbursement with respect to the amended part only), and shall be required to pay the requisite conversion charge on such land.



- Subsequently, the Enterprise will be entitled for reimbursement of conversion charge deposited for such amended area after commencement of commercial production.
- b. The procedure for reimbursement of 25% stamp duty (as provided in these Guidelines) shall be followed in the above scenario.

4. Notes: Land Tax (Please see Index of Incentives & Details (S. No. (A)(3))

a. Subsidy in Case of Expansion of Enterprise: The exemption from the land tax shall be provided only on the additional area of land on which land tax is payable after expansion, over and above the area of land on which such tax was payable and deposited (unless exempted under RIPS-2003 or RIPS-2010 or RIPS-2014 or RIPS-2019 or under this Scheme) into the government exchequer before expansion.

5. Notes: Electricity Duty (Please see Index of Incentives & Details (S. No. (A)(4))

- a. Subsidy in Case of Expansion of Enterprise: The exemption of electricity duty shall be allowed only on the additional consumption of electricity after expansion over and above the maximum annual consumption of electricity, in any of the last 3 financial years immediately preceding the current financial year of the commencement of commercial production/operation on which such duty was payable and has been deposited (unless exempted under RIPS-2003 or RIPS-2010 or RIPS-2014 or RIPS 2019 or under this Scheme) into the Government exchequer. This exemption in any year shall be allowed only after attainment of the maximum annual consumption of electricity of the three financial years immediately preceding to the year of the commencement of commercial production/operation, in that year.
- b. In case an enterprise has carried out expansion and started commercial operation of expansion project before three years, the benefit under the Scheme shall be calculated over and above the maximum of electricity consumption in any month preceding the date of commencement of commercial production/operation of expansion project, rationalized into annual figures.

6. Notes: Market / Mandi Fee (Please see <u>Index of Incentives & Details</u> (S. No. (A)(5))

a. Subsidy in Case of Expansion of Enterprise: The exemption of mandi fee shall be allowed only on the additional volume of turnover by the enterprise after expansion over and above the maximum annual turnover, in any of the last 3 financial years immediately preceding the current financial year of the commencement of commercial production/operation on which such fee was payable and has been deposited (unless exempted under RIPS-2003 or RIPS-2010 or RIPS-2014 or RIPS - 2019 or under this Scheme) into the Government exchequer. This exemption in any year shall be allowed only after attainment of the maximum annual turnover of

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- the three financial years immediately preceding to the year of the commencement of commercial production/operation, in that year.
- b. In case an enterprise has carried out expansion and started commercial operation of expansion project before three years, the benefit under the Scheme shall be calculated over and above the maximum of turnover in any month preceding the date of commencement of commercial production/operation of expansion project, rationalized into annual figures.

7. Notes: ACI (Turnover Linked Incentive) (Please see <u>Index of Incentives & Details</u> (S. No. (B)(10))

- a. The Turnover Linked Incentive shall be allowed only on the additional volume of turnover by the enterprise after expansion over and above the maximum annual turnover, in any of the last 3 financial years immediately preceding the current financial year of the commencement of commercial production / operation. This incentive in any year shall be allowed only after attainment of the maximum annual turnover of the three financial years immediately preceding to the year of the commencement of commercial production/operation, in that year.
- b. In case an enterprise has carried out expansion and started commercial operation of expansion project before three years, the benefit under the Scheme shall be calculated over and above the maximum of turnover in any month preceding the date of commencement of commercial production/operation of expansion project, rationalized into annual figures
- c. 'Turnover' does not include (i) trading turnover, and / or (ii) the turnover realized through sale made to any of the Enterprise's extended arms (subsidiaries and / or sister concerns and / or marketing wings and / or dealers and / or distributors, or any other middlemen, either directly or indirectly controlled by the Enterprise).
- d. In case of manufacturing enterprise, income from other sources (non-operating activities) like interest received, grants or subsidies, trading activity, resale of products/goods will not be counted as turnover.
- e. In case of service enterprise, revenue from other non-operating sources such as divided income, investments, foreign exchange write-offs or any write-downs from business assets will not be eligible for calculating turnover linked incentives for service enterprises.

8. Notes: ACI (Investment Subsidy) (Please see <u>Index of Incentives & Details</u> (S. No. (B)(11))

a. In case of expansion, the amount of Investment subsidy shall be calculated on the amount of additional State tax due and deposited after Expansion, over and above the maximum annual State tax due and deposited by the enterprise for any of the

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three financial years immediately preceding the current financial year of the commencement of commercial production/operation. Where the tax rate differs in the three years immediately preceding the year of the commencement of commercial production/operation, the maximum annual tax payable shall be rationalized by considering the highest tax rate in these three years. In case of change in the rate of tax of any goods, the maximum annual tax, in the three years immediately preceding the year of the commencement of commercial production/operation shall be calculated at the new tax rate(s).

b. In case an enterprise has carried out expansion and started commercial operation of expansion project before three years, the benefit under the Scheme shall be calculated over and above the maximum of State tax due and deposited in any month preceding the date of commencement of commercial production/operation of expansion project, rationalized into annual figures.

9. Notes: Freight Subsidy (Please see <u>Index of Incentives & Details</u> (S. No. (B)(13))

- a. The period of benefit for freight subsidy linked to the period of benefit of the incentive availed under Asset Creation Incentive. For example, on Capital Subsidy for 10 years, the Enterprise shall be entitled to freight subsidy for 10 years as well.
- b. Subsidy to be granted on Freight charges from State Inland Container Depots (ICDs) to gateway ports

Notes: Training & Skilling Incentive (Please see <u>Index of Incentives & Details</u> (S. No. (B)(16))

- a. Expenses incurred for undertaking in-house training are not covered within the ambit of this incentive.
- b. The training undertaken by the Enterprise should be relevant to developing skills of the employees engaged in the unit's specific business operations.
- c. Minimum number of 20 days of training must be undertaken per month by each worker to be eligible for this incentive.
- d. Illustration: Training and Skilling Reimbursement is capped to INR 4000 / month / employee for a period of 6 months. For e.g., A company conducting a training program of 10 days in one calendar month for 100 eligible employees would be eligible for a one-time reimbursement of INR 4,00,000



7 Ready Reckoner - Incentives

Sr. No.	Incentive	Mfg.	Services	Sunrise	MSME	Start-ups	Logistics PWCC	R&D, GCC, Test Labs	RE Plants
1	Stamp Duty	1	1	1	1	1	1		1
. 2	Conversion Charge	1	1	1	1	1	1		1
3	Electricity Duty	1	1	1	1	1	1	40	1
4	Land Tax	1	1	1	1	1	1		1
5	Market / Mandi Fee	. /	/	1	✓	1	1		
6	Asset Creation Incentive	1	1	1	1	1	1	1	1
7	Anchor Booster	1	1						
8	Sunrise Booster	1	1	1					
9	Cluster Benefit	1						Permission of	
10	Interest Subsidy	1			1				
11	Green Incentive	1	*	1	1		1		
12	Freight Subsidy	1	9 %	1	1		3.0		
13	Training & Skilling Incentive	1	1	1	x	5) (4)	D.
14	Banking, Wheeling, & Transmission Charges	1		1					5
15	PLI – Ethanol sector only			1	Tr.				
16	Employment Generation Subsidy				1	,			
17	Quality Certification Incentive			1 NO	1	1			
18	IP Creation Incentive		0		1	1			
19	Fundraising Incentive				1		2		



Sr. No.	Incentive	Mfg.	Services	Sunrise	MSME	Start-ups	Logistics PWCC	R&D, GCC, Test Labs	RE Plants
20	Other Incentive – Alt. to Plastics Mfg.	de la	2	et e	1		2000	3 8	
21	Seed Support	(E)	21		E g	1	Tie.	188 197	2
22	Skill Development Incentive	*:			4	1	1		
23	Business Incubation Center	9	* *		/!	1	1		
24	Quality Assistance	10			44			1	NI NI
25	Training Assistance	4				*		1	5 6 8
26	Patent & IP Support		*			ZP.	4	1	4.6.i
27	Contract Research Assistance	· ·		£	al .		9 :(e	1	
28	Land Cost Assistance		Frankraue			/m		. /-	



8 Glossary

Abbreviation	Meaning					
AICTE	All India Council for Technical Education					
BRN	Business Registration Number					
DISCOM	Distribution Company					
EPC	Export Promotion Council					
EPF	Employees' Provident Fund Organization					
ESI	Employees' State Insurance					
GI	Geographical Indication					
ICD Inland Container Depot						
IP Intellectual Property						
Logistics PWCC	Logistics Parks, Warehouses, and Cold Chain					
MSMEs	Micro, Small, and Medium Enterprises					
OMC	Oil Manufacturing Company					
PLI	Production Linked Incentive					
R&D, GCC, and Test	Research & Development, Global Capability Centres, and Test					
Labs	Labs					
RCMC	Registration Cum Membership Certificate					
RSPCB Rajasthan State Pollution Control Board						
SME	Small & Medium Enterprises					

By Order of the Governor

(Jaswant Singh)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

- 1. Chief Secretary, Government of Rajasthan.
- 2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
- 3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
- 4. Commissioner, Industries Department, Rajasthan, Jaipur.
- 5. Commissioner, Bureau of Investment Promotion, Rajasthan, Jaipur.
- 6. Inspector General, Registration & Stamps, Rajasthan, Ajmer.
- 7. PS to Additional Chief Secretary, Finance.
- 8. PS to Principal Secretary, Revenue.
- 9. PS to Principal Secretary, Industries.
- 10.PS to Principal Secretary, Urban Development & Housing.
- 11. PS to Secretary, Finance (Revenue).

12. Director, Information & Public Relations, Jaipur.

- 13. Technical Director, Finance (Computer Cell) Department for uploading the order on the website of Finance Department.
- 14. Guard File.

Joint Secretary to the Government