

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

**ORDER**

No. F. 12 (32) FD/Tax/2024-29

Jaipur, Dated: 11.03.2026

In exercise of the powers conferred by section 7.3.1 of the Rajasthan Investment Promotion Scheme-2024 (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 modifies the Scheme by making the following amendments, with immediate effect, namely:-

**AMENDMENTS**

- 1. Amendment in Section 3.1.3.1:-** In the existing Section 3.1.3.1 of the scheme, after the expression "Turnover linked incentive", a new entry shall be inserted by following, namely:-

“- Payroll subsidy for eligible textile units“

- 2. Amendment in Section 3.1.3.1:-**After the existing sub section 3.1.3.1.3 of the scheme, a new sub section 3.1.3.1.4 shall be inserted by following, namely:-

Payroll Subsidy (for eligible Textile Units): Following Employment Linked Incentive shall be available exclusively to eligible Textile Enterprises, as defined at S.No. 67 of Annexure 9 of the said Scheme.

1. Quantum of Incentive: Eligible Enterprises shall be entitled to receive an employment-linked incentive equivalent to 50% of the gross monthly salary paid to an eligible employee, subject to a maximum of INR 8,000 per month per employee, for a period of 5 years from the date of issuance of the relevant Entitlement Certificate.
2. Eligibility Criteria: An Enterprise shall be eligible to avail this incentive only if:
  - The total employment generated is equal to or greater than 2.5 times of the minimum employment threshold prescribed for the relevant Project Category under the Manufacturing Standard Package; and
  - Such employment is generated and maintained within Rajasthan,
  - Minimum employment thresholds shall be as specified in Table 1 under Section 3.1 (Manufacturing) of this Policy.
3. Eligible Employees: The incentive shall be applicable only in respect of employees who:
  - Are on the permanent payroll of the Enterprise;

- Are registered under EPF and/or ESI;
- Are domiciled in Rajasthan; and
- Are deployed at the eligible textile manufacturing unit within the State.

4. The enterprise which availed payroll subsidy shall not be eligible for employment booster payable under subsection 3.2.3.2.1

**3. Amendment in Section 3.2.3.2:-** In the existing Section 3.2.3.2, the entry "either thrust booster or anchor booster", shall be substituted by the following, namely:-

“- either thrust booster or anchor booster or Interest Subvention”:-

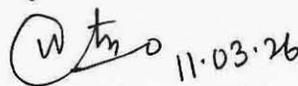
**4. Amendment in Section 3.2.3.2:-**After the existing sub section 3.2.3.2.3 of the scheme, a new sub section 3.2.3.2.4, shall be inserted by following, namely:-

***Interest Subvention***

- 5% Interest Subvention shall be allowed on term loan taken by a Services Enterprise from Financial Institutions or State Financial Institutions or Banks recognized by the Reserve Bank of India, for making an investment in plant & machinery and/or equipment and/or apparatus, for a period of 5 years subject to a maximum of 2.5% of the EFCI distributed equally over 5 years.
  - In case where loan amount includes items beyond plant, machinery, equipment or apparatus, Interest Subvention shall be offered in proportion to the plant, machinery, equipment and apparatus in respect of which the term loan has been availed only.
- 5. Amendment in Section 6.3-** In the section 6.3 of the Scheme, following new entries shall be inserted after the existing entry number 4, namely:-
5. INR 5 crores for GCC
  6. INR 2-50 crores for Logistics Infrastructure
- 6. Amendment in List 9.4:-** In the existing List 9.4, after the expression "Electrolyzer Manufacturing" a new entry shall be inserted by following, namely:-

“• Container Manufacturing “

By order of the Governor,

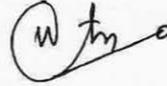
 11.03.26

(Nathmal Didel)

Special Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1(b) of today's extra ordinary Gazette.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Commissioner, Industries & Commerce Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan, Jaipur.
7. PS to Additional Chief Secretary, Industries & Commerce.
8. PS to Principal Secretary, Finance.
9. PS to Secretary, Finance (Revenue).
10. Director, Information & Public Relations, Jaipur.
11. Joint Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
12. Senior Deputy Secretary, Finance (Tax) Department
13. Guard File.



Special Secretary to the Government