GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISON)

ORDER

No. F. 12 (32) FD/Tax/2024-Pt-V - 33 Jaipur, Dated: 18-08-2026

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 Procedural Guidelines of the Scheme (hereinafter referred to as "the Guidelines") by making the following amendments:-

AMENDMENTS

1. **Insertion of New Sub-Clauses-** In the said Guidelines, after the existing sub-clause 1.20, the following new sub-clauses shall be inserted, namely:-

"1.21. Enterprises investing in sectors for which specific packages exist (i.e., Green Sector Incentives: Renewable Energy Generation & Storage, M-Sand) shall only be eligible to apply under such specific package.

1.22. Section 3.4 of RIPS 2024 (the MSME package) is applicable only to manufacturing and services MSMEs in sectors eligible under Manufacturing Standard Package (Section 3.1) & Services Standard Package (Section 3.2).

1.23. If an MSME enterprise is no longer an MSME as per Government of India definition, the originally approved MSME-category benefits for a given project shall continue to be available to the unit for the remaining applicable period as approved under the policy.

1.24 Where any other policy of the Government of Rajasthan references an incentive under RIPS, such incentive, to the extent covered under RIPS, shall be governed, processed and sanctioned in accordance with the prescribed process under the RIPS Policy and Guidelines, and disbursed from the funds allocated under RIPS. However, incentives described under such policy that are not covered under RIPS shall be governed in accordance with the rules and procedures prescribed under such policy or its guidelines, and shall not be disbursed from the funds allocated under RIPS."

2. **Insertion of New Entry in Clauses 5:** In the said Guidelines, after the existing entry at serial no. 4 "Seed Support" in heading Claim process, sub heading Tier-I: standard incentive packages, asset creation incentive in clause 5, the following new entry at serial no. 5 shall be inserted, namely:-

S. No.	Incentive	Additional Forms and Supporting Documents	Claim application periodicity
5.	Payroll Subsidy for Eligible Textile Units	- CA Format 22 (appended at the end of this documents) - Proofs of ESI/EPF payment for the claimed no. of employees	Annual

3. **Insertion of New Sub-Clauses 6.2.5A:** In the said Guidelines, after the existing sub-clause 6.2.5 and before sub-clause 6.2.6, following new sub-clause 6.2.5A shall be inserted, namely:-

"6.2.5A

Payroll Subsidy for Eligible Textile Units

- Payroll Subsidy shall be available exclusively to eligible Textile Enterprises, i.e., enterprises engaged in activities falling under the Textile Sector as defined in the Scheme (Annexure 9, Sub section 9.1.3, S.No. 67)
- An Enterprise shall be eligible to avail Payroll Subsidy 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.
- The incentive shall be applicable only for 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.
- The Payroll Subsidy shall be available for a period of 5 years.
- The enterprise availing Payroll Subsidy shall not be eligible for Employment Booster.
- The Payroll Subsidy shall be subject to the overall ceiling of incentives prescribed under the Scheme."

4. **Insertion of New bullet point in Sub-Clauses 6.2.7:** In the said Guidelines, after the existing second bullet point in sub-clause 6.2.7, the following new third bullet point shall be inserted, namely:-

"

- **Enterprises forming part of a Mother–Ancillary Ecosystem shall have the option to either:**
  (a) combine the EFCI of all qualifying units and apply as a single Ecosystem under the Standard Incentive Package, availing benefits as per the combined project category slab; or
  (b) apply individually for Customized Incentive Packages under Chapter 5, provided each unit independently meets the eligibility criteria prescribed for such Customized Package."

5. **Insertion of New bullet point in Sub-Clauses 6.2.9:** In the said Guidelines, after the existing second bullet point in sub-clause 6.2.9, the following new third bullet point shall be inserted, namely:-

"

- For the purpose of determination of Project Category (where eligibility is claimed on the basis of employment), the number of Eligible Employees on the date of Commencement of Commercial Production/Operation shall be considered.

Explanation: For the purpose of eligibility under the Employment Booster, the eligible employment shall be computed as the monthly average number of eligible employees during the twelve (12) months immediately preceding the date of claim for the relevant financial year. For enterprises with less than twelve (12) months of operations, the monthly average shall be computed for the available months."

6. **Insertion of New Sub-Clause 6.2.13 : Annual Ceiling Limits for all RIPS standard Packages:** In the said guidelines, after the existing sub-clause 6.2.12, the following new sub-clause 6.2.13 shall be inserted, namely:-

"**6.2.13**
In cases where the Incentive Year (i.e., the twelve-month period reckoned from the date of issuance of the relevant Entitlement Certificate) does not coincide with the Financial Year (1 April to 31 March), the applicable annual ceiling for that Financial Year shall be calculated on a pro-rata basis corresponding to the number of eligible months falling within that Financial Year."

7. **Insertion of New Entry in Sub-Clauses 7.1.4:** In the said Guidelines, after the existing entry at serial no. 4 "Seed support" in heading "Form 3B: incentive selection post commencement of commercial operations, Tier-1incentives" in sub-clause 7.1.4, the following new entry at serial no. 5 shall be inserted, namely:-

"Payroll Subsidy for Eligible Textile Units"

8. **Insertion of New Entry in Clause 8:** In the said guidelines, after the existing entry at serial no. 4 "Seed support" in heading " Ready Reckoner Tier-1: standard incentive packages" in clause 8, the following new entry at serial no. 5 shall be inserted, namely:-

S. N.	Incentive	Mfg.	Services	Sunrise	MSME	Start ups	Industrial Infra	R&D, GCC & Test Labs	RE Generation	M Sand
1.	Payroll Subsidy for Eligible Textile Units	✓								

(Payroll subsidy is only valid for eligible textile units provided they do not avail Employment Booster)

9. **Insertion of New Entry in Clause 8:** In the said Guidelines, after the existing entry at serial no. 9 "Interest Subvention" in heading " Ready Reckoner Tier-1: standard incentive

packages" in clause 8, the following new ticking at serial no. 9 in column "Services" shall be inserted, namely:-

S. N.	Incentive	Mfg.	Services	Sunrise	MSME	Start ups	Industrial Infra	R&D, GCC & Test Labs	RE Generation	M Sand
9.	Interest Subvention		✓							

10. Insertion of New FAQs- In the said guidelines, after the existing FAQ 9.17, the following new FAQs shall be inserted, namely:-

"**9.18** In case of assets acquired under the liquidation or resolution proceedings of NCLT, which portion of the acquisition cost shall be the eligible for incentivization (i.e. inclusion as Eligible Fixed Capital Investment - EFCI) under RIPS 2024?

Answer: As per Section 3.1.1.2 and 3.2.1.2 states,

"Enterprises acquiring an asset under liquidation or resolution proceedings by the order of NCLT under The Insolvency and Bankruptcy Code, 2016 shall be eligible if they make a minimum additional investment equivalent to 25% of the acquisition cost of such asset, provided the unit undergoing liquidation or resolution (as the case may be) had not obtained any benefits of any past RIPS".

Enterprises acquiring units or assets under NCLT are only eligible for incentives under RIPS 2024, if they make an additional investment amounting to 25% of the acquisition cost.

The definition of EFCI, as provided under Section 9.1.2.6, shall apply to the entire investment, comprising both the assets acquired under NCLT and the additional investment.

The following shall constitute the relevant components of EFCI in such cases:

- Price paid for the land (provided it is not in excess of 30% of the overall EFCI),
- Cost of new factory sheds and other new industrial building,
- Price paid for new plant and machinery,
- Other investment made in new fixed assets essential for the production of the unit as approved by the appropriate Sanctioning Committee."

By Order of the Governor,

(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, Finance.
8. PS to Principal Secretary, Industries & Commerce.
9. PS to Secretary, Finance (Revenue).
10. Director, Information &Public Relations, Jaipur.
11. Technical 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