



**Finance Department
Government of Rajasthan**

Rajasthan Investment Promotion Scheme 2024



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**Procedural Guidelines &
Frequently Asked Questions (FAQs)**

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General Guidelines



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GOVERNMENT OF RAJASTHAN

FINANCE DEPARTMENT
(TAX DIVISION)

No. F.12(32)FD/Tax/2024 - 118

Jaipur, Date: 03.02.2025

ORDER

With reference to Rajasthan Investment Promotion Scheme, 2024 the State Government hereby notifies the following Procedural Guidelines:

Rajasthan Investment Promotion Scheme, 2024 Procedural Guidelines

1. General Guidelines

- 1.1. The State envisages the development of a 'Single Profile System' for each enterprise (as a vendor, taxpayer, or investor) through an enterprise management module.
- 1.2. 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.
- 1.3. These Guidelines are meant to offer a simplified understanding of the information fields and supporting documents required to be provided by the Enterprise for various incentives. 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.
- 1.4. 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 if unable to do so at the time of notification of these Guidelines.
- 1.5. The status of the application (including revocation / rejection) shall be communicated through the portal.
- 1.6. 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.
- 1.7. To ensure compliance with the specified timelines, any delay exceeding 30 days in the scrutiny of documents by a department shall prompt a notification to the Administrative Secretary of the respective department and Commissioner of Industries. The Administrative



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Secretary shall then require the concerned officer to provide sufficient justification for the delay.

- 1.8. Subject to the other provisions of RIPS 2024, a project to which a customized package has been issued under RIPS 2024 may apply before the completion of committed investment and before providing committed employment for benefits that are provided under RIPS 2024 to other similar enterprises to which any customized package has not been granted.
- 1.9. For an eligible existing Enterprise making an investment for expansion or as a phased investment, the date on which the Enterprise issues the first bill of supply / bill of sale / tax invoice of the goods manufactured and / or services rendered after completion of expansion / phased investment (as the case may be) shall be the date which is considered as the date for commencement of commercial operations for the said phase.
- 1.10. In case of an Enterprise making an investment for expansion or as a phased investment, the EFCI shall be computed as the eligible investment made until the Enterprise issues the first bill of supply / bill of sale / tax invoice of the goods manufactured and / or services rendered post the completion of expansion / phased investment (as the case may be) in respect of the Project.
- 1.11. General Application Process: An enterprise shall undertake the following key steps to initiate the application process:
 - **Step 1:** Creation of Enterprise Profile (Form 1)
 - **Step 2:** Creation of Project Profile (Form 2)
 - **Step 3:** Incentive Selection - Pre-Commencement of Commercial Operations (Form 3A), basis prescribed eligibility criteria. In this stage, the Project may seek the following applicable incentives:
 - 75% Stamp Duty Exemption
 - 75% Conversion Charge Exemption
 - Flexible Land Payment Model

Upon submission of Form 3A, the Project shall be evaluated and shall receive the Entitlement Certificate in the prescribed format for the above incentives (if eligible).

- **Step 4:** Incentive Selection – Post Commencement of Commercial Operations (Form 3B), basis prescribed eligibility criteria. Form 3B and relevant incentive-specific forms (if necessary) must be submitted by the Project within 90 days of commencement of commercial operations as an application for Entitlement Certificate for the incentives sought. For incentives available to existing units in Rajasthan (i.e. Freight Subsidy and

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Green Growth incentives), the applicant must apply with relevant details within 12 months from the date of invoice of such expenditure. At this stage, the enterprise may be required to submit additional information and supporting documents.

- **Step 5:** Determination of entitlement of incentives shall be undertaken by the appropriate Sanctioning Committee basis information provided in Form 3B. Pursuant to the directions of the appropriate Sanctioning Committee, the Project shall receive Entitlement Certificates for the remaining incentives in the prescribed format.
 - **Step 6:** Once an Entitlement Certificate (EC) has been granted, the Enterprise can file a claim to avail the benefit for the respective incentive. This shall include updation or submission of Form 3B and relevant incentive-specific forms along with post-commencement of commercial operations details and supporting documentation.
- 1.12. The application for the Entitlement Certificate (EC) pre-commencement of commercial operations can be submitted using projected/actual details of a given Project, while the claim process shall require submission of actual details.
- 1.13. The application for the Entitlement Certificate (EC) post-commencement of commercial operations can be submitted using actual investment and employment details of a given Project, while the claim process shall require submission of other actual details (e.g., revenue/turnover, state tax due and deposited).
- 1.14. Where the application has been filed beyond the prescribed time period, the appropriate Sanctioning 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 last allowed date of application. However, in cases where the appropriate Sanctioning 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 regarding the extent of time shall be calculated from the date of the commencement of commercial operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.
- 1.15. For phased projects, Step 2 to Step 6 will have to be repeated once for each phase, Step 3 might not be relevant for each phase, if the investment phases beyond Phase 1 are executed on the same land parcel.
- 1.16. For enterprises with existing projects in Rajasthan seeking benefits under RIPS (i.e. Freight subsidy for first-time exporters and Green Growth incentives), the Enterprise can follow Step 4 to Step 6 after completing Step 1 and Step 2.
- 1.17. Administrative Guidelines: Screening, scrutinizing, evaluation & sanction shall be done by following Committees:



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SN	Committee	Jurisdiction
I.	District Level Sanctioning Committee ("DLSC")	As defined in the policy document. (Section 7: Policy Administration)
II.	State Level Sanctioning Committee ("SLSC")	
III.	State Empowered Committee ("SEC")	
IV.	Board of Investment ("BoI")	

Note:

- All applications under MSME standard package will be screened, scrutinized, evaluated and sanctioned by DLSC, except in cases of investments encompassing multiple districts.
- All applications under other standard packages with EFCI less than INR 25 crores will also be screened, scrutinized, evaluated and sanctioned by DLSC, except in cases of investments encompassing multiple districts.
- All applications under other standard packages with EFCI greater than or equal to INR 25 crores and applications across multiple districts will be screened, scrutinized, evaluated and sanctioned by SLSC.

1.18. Administrative Guidelines: EC Application

- Completed EC Applications shall be reviewed by Member Secretary of the relevant Sanctioning Committee (DLSC / SLSC) and placed before the said Committee.
- For all incentives, the appropriate Sanctioning Committee shall deliberate upon the EC Application and direct the Member Secretary to communicate the decision to the Enterprise. If approved by the appropriate Sanctioning Committee; EC shall be issued by Member Secretary. If deemed ineligible, the enterprise may be called for Hearing & Explanation (before the Appropriate Sanctioning Committee)
- For benefits in respect of exemption from payment of 75% Stamp Duty, exemption from payment of 75% Conversion Charge, and Flexible Land Payment Model, Member Secretary of the appropriate Sanctioning Committee shall be empowered to issue the EC. The appropriate Sanctioning Committee can revoke EC or direct Member Secretary to grant amended EC, if erroneously issued.

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1.19. Administrative Guidelines: Incentive Claim Process

- Information provided in completed Claim Applications shall be verified by Concerned Departments (as necessary):
 - **For Investment Subsidy or Turnover-Linked Incentive** - Jurisdictional Assistant Commissioner / Commercial Taxes Officer, Commercial Taxes Department
 - **For Mandi/ Market Fee** - Joint Director/ Deputy Director of concerned Division, Agriculture Marketing Department
 - **For Other Subsidies / Incentives** - Commissioner Industries / Jurisdictional General Manager, District Industries & Commerce Centers
- Relevant officers of concerned department shall check the submitted claim documents, and the disbursement order will be system-generated upon approval of the same.

1.20. Sanctioning Committee Meeting Frequency

- The DLSC and SLSC shall endeavour to meet at least once per month for timely deliberation on applications and monitoring of the status of approved applications. The Member Secretary of the DLSC / SLSC (as the case may be) may, at their discretion, convene additional meetings as needed.
- The SEC and BoI shall endeavour to meet at least once per quarter. The Member Secretary of the SEC / BoI (as the case may be) may, at their discretion, convene additional meetings as needed.

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Single Profile System

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2. Single Profile System

2.1. As part of the 'Single Profile System', the Enterprise shall be required to provide details through the following Common Application forms:

- **Enterprise Profile (Form 1):** Identification details of the Enterprise
- **Project Profile (Form 2):** Specific information about the Project for which incentives are being sought. An Enterprise can create multiple Projects.
- **Incentive Selection (Form 3A and Form 3B):** Selection of the relevant incentives which are being sought under RIPS 2024 application.

Information as part of Form 1 and Form 2 shall be provided with due diligence. Enterprise shall submit a copy of resolution to authorize actions necessary to avail benefits under RIPS.

2.2. Notes to Common Application

General Directions: Kindly note that the following choices need to be made during the filling of Form 2 (Project Profile). These details can only be modified as specified below:

- **Choice of Incentive Package:** The choice among Incentive Packages (i.e., Manufacturing, Services, Sunrise, MSMEs, Start-Ups, Industrial Infrastructure, R&D, GCC & Test Labs, Green Sectors – Renewable Energy Generation & Storage, Green Sectors – M-Sand) cannot be modified after applying for the exemption from payment of 75% Stamp Duty and exemption from payment of 75% Conversion Charge.
- **Project Location:** This field cannot be modified after applying for the exemption from payment of 75% Stamp Duty and exemption from payment of 75% Conversion Charge; in exceptional circumstances, where the project location changes, the treatment of the same has been elaborated in Section 3.7.
- **Total Investment Commitment:** This field can be modified until the EC application for eligible incentives post-commencement of commercial operations; after that, it will be permanently frozen for a given Project.
- **Total Employment Commitment:** This field can be modified until the EC application for eligible incentives post-commencement of commercial operations; after that, it will be permanently frozen for a given Project.
- **Total Number of Phases:** This field can be modified until the time of the post-commencement of commercial operations EC application; after that, it will be permanently frozen for a given Project.

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Application Process: Pre-Commencement of Commercial Operations

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3. Application Process: Pre-Commencement of Commercial Operations

- 3.1. Post completion of Form 1 (Enterprise Profile) and Form 2 (Project Profile), and subsequent identification of project land, an Enterprise can apply for an Entitlement Certificate (EC) for incentives relating to exemption from payment of 75% Stamp Duty, exemption from payment of 75% Conversion Charges and Flexible Land Payment Model by completing Form 3A (Incentive Selection: Pre-Commencement of Commercial Operations) and enclosing documents including Detailed Project Report (DPR), Company Registration Certificate, Board Resolution/Letter for Authorized Signatory, Cancelled Cheque, Land Details. The process in the section shall apply across applicable Project Categories.
- 3.2. Information as part of Form 3A shall be provided with due diligence before commencement of commercial operations of the Project.
- 3.3. Information as part of Form 3B shall be provided by the Enterprise in respect of the project after commencement of commercial operations, while applying for all incentives, except for incentives related to exemption from payment of 75% Stamp Duty, exemption from payment of 75% Conversion Charges and Flexible Land Payment Model benefits.
- 3.4. Incentives shall be disbursed based on EC issued and the information provided (as per actuals) after commencement of commercial operations.
- 3.5. Post obtaining the above Entitlement Certificate (EC), Enterprises can proceed for the registration of the land in their name in respect of the Project. At this stage, the following eligible benefits may be availed:
 - **75% Stamp Duty Exemption** (The 25% Stamp Duty paid can be claimed after commencement of commercial operations)
 - **75% Conversion Charges Exemption** (The 25% Conversion Charge paid can be claimed after commencement of commercial operations)
 - **Flexible Land Payment Model** (for purchase of RIICO land, if the enterprise meets eligibility criteria mentioned as part of RIPS 2024)
- 3.6. **Stamp Duty, Conversion Charges EC and Flexible Land Payment Model:**
 - The EC for exemption from payment of 75% Stamp Duty and / or exemption from payment of 75% Conversion Charge and / or Flexible Land Payment Model shall be valid for 24 months from the date of issuance. In case the Member Secretary of the appropriate Sanctioning Committee is of the opinion that the EC could not be utilized by the applicant due to reasons beyond its control, validity of the EC may further be extended for 24 months.

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- A project which has received benefits of exemption from payment of 75% Stamp Duty under RIPS 2024 must commence commercial operations before / within 36 months (maximum period) of availing benefits and shall upload a copy of the first bill of sale / supply /invoice on the RIPS Portal as evidence of the same.
- The Member Secretary shall place cases of Projects that have failed to commence commercial operations within the stipulated time period before the appropriate Sanctioning Committee. Such cases shall be reviewed, and appropriate decision may be taken. As per decision of the appropriate Sanctioning Committee, the project shall be forwarded to the concerned departments for recovery / penalty proceedings as per the provisions of RIPS 2024.

3.7. Amendment of Land Details:

- In the event that the Enterprise requests to amend the land details of the project, Commissioner (Department of Industries and Commerce) shall be empowered to issue an amended EC.
- The enterprise may claim 100% reimbursement of stamp duty / conversion charge with respect to such amended area after commercial operations. The enterprise shall not be entitled for exemption from payment of stamp duty / conversion charges in respect of such land parcel.

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4. Application Process: Post-Commencement of Commercial Operations

Upon completion of Form 1, Form 2, and Form 3A and availing applicable exemption from payment of 75% Stamp Duty and / or exemption from Payment of 75% Conversion Charges and / or Flexible Land Payment Model benefits, the Project must commence commercial operations within the stipulated time limit. The Project shall become eligible to avail the remaining applicable incentives thereafter.

Upon commencement of commercial operations, the following documents must be uploaded on the RIPS Portal in respect of the Project:

- Copy of the first bill of sale/supply/ invoice/ tax invoice as proof of commencement of commercial operation
- Capacity Certificate (self-certification) and Investment Certificate (certified CA) indicating capacity and total investment before and after expansion (if applicable)
- List of permanent/contractual employees in the prescribed format
- Consent to Operate (CTO) from RSPCB
- In case of transition, details of previous benefits i.e. EC(s), incentive disbursement details
- In case of NCLT cases, proof of asset value acquired (i.e., by NCLT order) and CA certificate mentioning details of additional investment
- In case of customized packages, copy of the customized package order

4.1. Manufacturing Enterprises

The incentives available to Manufacturing Projects are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Note: M-Sand projects are not eligible to receive incentives under the Manufacturing Chapter of RIPS 2024. For the same, please refer to Section 3.9 (Green Sectors - M-Sand).



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Incentives in Form 3B: Post-Commencement of Commercial Operations Manufacturing Projects

S.No	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier I: Standard Incentive Packages				
Asset Creation Incentives (ACI) – Any one of the following 3				
1	Capital Subsidy	NA	<ul style="list-style-type: none">Returns (VAT / GST) of any month after commencement of commercial operationCA Format 1	Annually (10 years)
2	Investment Subsidy	NA		Annually (7 years)
3	Turnover Linked Incentives			Annually (10 years)
ACI Top Up – Employment Booster AND either Thrust Booster / Anchor Booster / Interest Subvention				
4	Employment Booster	NA	NA	In line with chosen Asset Creation Incentive
One of the following 3				
5	Thrust Booster		NA	
6	Anchor Booster (incl. reimbursement of Banking, Wheeling, and Transmission Charges)		For reimbursement of banking, wheeling and transmission charges: <ul style="list-style-type: none">CA Format 15	

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S.No	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
7	Interest Subvention	Form 3B(1) - Additional Details: Interest Subvention	<ul style="list-style-type: none"> Disbursal schedule (till date of commencement of commercial operations), term loan sanction letter, repayment schedule(s) from bank(s) Certification confirming utilization of term loan for purchasing Plant & Machinery OR Logistics Infrastructure (as applicable) Documents related to refinance / takeover, where applicable CA Format 9 	Annually (5 years)
Special Incentives – As applicable				
8	Additional Incentives for Power Intensive Sectors - Inclusion of Captive Power Plants (CPP), Renewable Group Captives (RGC) in EFCI	NA	<ul style="list-style-type: none"> CA Format 15 OR Agreement of Group Captive PPA 	NA
Additional Reimbursement for Power Intensive Sector (One of following 2)				
9	Reimbursement of VAT on PNG	NA	NA	Annually (7 years)
10	Reimbursement of SGST	NA	NA	Annually

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S.No	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
				(7 years)
11	Mother-Ancillary Ecosystem Incentives	Form 3B(2) - Additional Details: Mother Ancillary Ecosystem Benefit	<ul style="list-style-type: none"> 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 	-
Exemptions and Reimbursements – As applicable				
12	25% Stamp Duty Reimbursement	NA	<ul style="list-style-type: none"> 25% Stamp Duty challan 	One Time
13	25% Conversion Charge Reimbursement	NA	<ul style="list-style-type: none"> 25% Conversion Charge challan 	One Time
14	Electricity Duty Exemption	NA	<ul style="list-style-type: none"> Electricity K Number Electricity Bill copy 	NA
15	Mandi / Market Fee Reimbursement	NA	<ul style="list-style-type: none"> One of the Mandi Fee / Market Fee payment receipts 	Annually (7 years)

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S.No	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier 2: Add-On Incentives Driven by State Priorities				
Green Growth Incentives				
16	Add on Green Incentive on Environmental Projects	Form 3B(3) - Additional Details: Green Incentive	<ul style="list-style-type: none"> Report on Environmental Projects undertaken, authenticated by the applicant Report on Machinery and Equipment for usage in clean production technologies, authenticated by the applicant In case the Enterprise is availing captive renewable energy generation: Synchronization Certificate from concerned authority Certified compliance / verification report certifying Green Rating of the institution (in case consent fee waiver under green rating system is applied for) Report on Water Audit by Government empaneled, or Government approved agency (in case of water conservation measures) Report from RSPCB / competent authority in case of Zero Liquid Discharge, ETP, Waste Management Projects, Air Pollution Control Measures, Water Measures CA Format 13 	One time (Disbursed in 10 years)

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S.No	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Export Promotion				
17	Freight Incentives	NA	<ul style="list-style-type: none"> IEC (Import Export Code) Certificate Registration Cum Membership Certificate (RCMC), Membership Certificate with concerned EPC / Board / Authority / Organization 	Annually (10 Years)
Capability Development Incentives				
18	Skilling & Training Incentives	NA	NA	One-time
19	IP Creation Incentives	NA	NA	One-time
Tier 3: Customized Incentive Packages				
Customization				
20	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		

The appropriate Sanctioning Committee shall scrutinize EC applications upon submission of actual documents, which must be provided in respect of the Project following the commencement of commercial operations.

4.2. Services Enterprises

The incentives available to Services Projects are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

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Incentives in Form 3B: Post-Commencement of Commercial Operations Services Projects

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier I: Standard Incentive Packages				
Asset Creation Incentives (ACI) – Any one of the following 3				
1	Capital Subsidy	NA	<ul style="list-style-type: none">Returns (VAT / GST) of any month after commencement of commercial operationCA Format 1	Annually (10 years)
2	Investment Subsidy	NA		Annually (7 years)
3	Turnover Linked Incentives			Annually (10 years)
ACI Top Up– Employment Booster AND either Thrust Booster / Anchor Booster				
4	Employment Booster	NA	NA	In line with chosen Asset Creation Incentive
One of the following 2				
5	Thrust Booster		NA	

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
6	Anchor Booster (incl. reimbursement of Banking, Wheeling, and Transmission Charges)		For reimbursement of banking, wheeling and transmission charges: <ul style="list-style-type: none"> • CA Format 15 	
Special Incentives – As applicable				
7	Office Space Lease Rental Subsidy	Form 3B(8) – Additional Details: Office Space Lease Rental Subsidy	<ul style="list-style-type: none"> • Office Space Lease Agreement 	Annually (5 years)
Exemptions and Reimbursements – As applicable				
8	25% Stamp Duty Reimbursement	NA	<ul style="list-style-type: none"> • Challan of 25% stamp duty deposited 	One Time
9	25% Conversion Charge Reimbursement	NA	<ul style="list-style-type: none"> • Challan of 25% conversion charge deposited 	One Time
10	Electricity Duty Exemption	NA	<ul style="list-style-type: none"> • Electricity K Number • Electricity Bill copy 	NA

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
11	Mandi / Market Fee Reimbursement	NA	<ul style="list-style-type: none"> One of the Mandi Fee / Market Fee payment receipts 	Annually (7 years)
Tier 2: Add-On Incentives Driven by State Priorities				
Green Growth Incentives				
12	Add-on Green Incentives	Form 3B(3) - Additional Details: Green Incentive	<ul style="list-style-type: none"> Report on Environmental Projects undertaken, authenticated by the applicant Report on Machinery and Equipment for usage in clean production technologies, authenticated by the applicant In case the Enterprise is availing captive renewable energy generation: Synchronization Certificate from concerned authority Certified compliance / verification report certifying Green Rating of the institution (in case consent fee waiver under green rating system is applied for) 	One time (Disbursed in 10 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
			<ul style="list-style-type: none"> Report on Water Audit by Government empaneled, or Government approved agency (in case of water conservation measures) Report from RSPCB / competent authority in case of Zero Liquid Discharge, ETP, Waste Management Projects, Air Pollution Control Measures, Water Measures CA Format 13 	
Capability Development Incentives				
13	Skilling & Training Incentives	NA	NA	One-time
14	IP Creation Incentives	NA	NA	One-time
Tier 3: Customized Incentive Packages				
Customization				
15	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		

The appropriate Sanctioning Committee shall scrutinize EC applications upon submission of actual documents, which must be provided by the enterprise following the commencement of commercial operations.

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4.3. Sunrise Enterprises

The incentives available to Sunrise Projects are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations Sunrise Projects

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier I: Standard Incentive Packages				
Asset Creation Incentives (ACI) – Any one of the following 3				
1	Capital Subsidy	NA	<ul style="list-style-type: none">Returns (VAT / GST) of any month after commencement of commercial operationCA Format 1	Annually (10 years)
2	Investment Subsidy	NA		Annually (7 years)
3	Turnover Linked Incentives			Annually (10 years)
ACI Top Up– Employment Booster AND either Anchor Booster / Sunrise Booster / Interest Subvention				
4	Employment Booster	NA	NA	In line with chosen Asset Creation Incentive

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
One of the following 3			•	
5	Anchor Booster (incl. reimbursement of Banking, Wheeling, and Transmission Charges)		• CA Format 15	
6	Sunrise Booster		NA	
7	Interest Subvention	Form 3B(1) - Additional Details: Interest Subvention	<ul style="list-style-type: none"> Disbursal schedule (till date of commencement of commercial operations), term loan sanction letter, repayment schedule(s) from bank(s) Certification confirming utilization of term loan for purchasing Plant & Machinery) Documents related to refinance / takeover, where applicable CA Format 9 	Annually (5 years)
Special Incentives – whichever applicable				
8	Office Space Lease Rental Subsidy	Form 3B(8) – Additional Details: Office Space Lease Rental Subsidy	• Office Space Lease Agreement	Annually (5 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
9	Additional Incentives for Power Intensive Sectors - Inclusion of Captive Power Plants (CPP), Renewable Group Captives (RGC) in EFCI	NA	<ul style="list-style-type: none"> • CA Format 15 OR Agreement of Group Captive PPA 	NA
Additional Reimbursement for Power Intensive Sector (One of following 2)				
10	Reimbursement of VAT on PNG	NA	NA	Annually (7 years)
11	Reimbursement of SGST	NA	NA	Annually (7 years)
12	Banking, Wheeling & Transmission Charges	NA	<ul style="list-style-type: none"> • CA Format 15 	Annually

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
13	PLI for Ethanol	NA	<ul style="list-style-type: none"> Returns (VAT / GST) of the preceding month after commencement of commercial operation NOC (incl. production capacity) from Excise Dept. Purchase agreement from OMC(s), if available In case OMC contract is not available, Self Declaration from the enterprise will be taken mentioning potential sales of produced ethanol to OMCs. 	Annually (7 years)
Exemptions and Reimbursements – As applicable				
14	25% Stamp Duty Reimbursement	NA	<ul style="list-style-type: none"> Challan of 25% stamp duty deposited 	One Time
15	25% Conversion Charge Reimbursement	NA	<ul style="list-style-type: none"> Challan of 25% conversion charge deposited 	One Time
16	Electricity Duty Exemption	NA	<ul style="list-style-type: none"> Electricity K Number Electricity Bill copy 	NA
17	Mandi / Market Fee Reimbursement	NA	<ul style="list-style-type: none"> One of the Mandi Fee / Market Fee payment receipts 	Annually (7 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier7 2: Add-On Incentives Driven by State Priorities				
Green Growth Incentives				
18	Add-on Green Growth Incentives	<ul style="list-style-type: none"> Form 3B(3) - Additional Details: Green Incentive 	<ul style="list-style-type: none"> Report on Environmental Projects undertaken, authenticated by the applicant Report on Machinery and Equipment for usage in clean production technologies, authenticated by the applicant In case the Enterprise is availing captive renewable energy generation: Synchronization Certificate from concerned authority Certified compliance / verification report certifying Green Rating of the institution (in case consent fee waiver under green rating system is applied for) Report on Water Audit by Government empaneled, or Government approved agency (in case of water conservation measures) 	One time (Disbursed in 10 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
			<ul style="list-style-type: none"> Report from RSPCB / competent authority in case of Zero Liquid Discharge, ETP, Waste Management Projects, Air Pollution Control Measures, Water Measures CA Format 13 	
Export Promotion				
19	Freight Incentives	NA	<ul style="list-style-type: none"> IEC (Import Export Code) Certificate Registration Cum Membership Certificate (RCMC), Membership Certificate with concerned EPC / Board / Authority / Organization 	Annually (10 Years)
Capability Development Incentives – as applicable				
20	Skilling & Training Incentives	NA	NA	One-time
21	IP Creation Incentives	NA	NA	One-time
Tier 3: Customized Incentive Packages				
Customization				
22	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		

The appropriate Sanctioning Committee shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operation.

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4.4. MSME Enterprises

The incentives available to MSME Projects are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations MSME Projects

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier I: Standard Incentive Packages				
Asset Creation Incentives				
1	Capital Subsidy	NA	<ul style="list-style-type: none">Returns (VAT / GST) of any month after commencement of commercial operationCA Format 1	Annually (10 years)
2	Investment Subsidy	NA		Annually (10 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
ACI Top Up				
3	Interest Subvention	Form 3B(1) - Additional Details: Interest Subvention	<ul style="list-style-type: none"> Disbursal schedule (till date of commencement of commercial operations), term loan sanction letter, repayment schedule(s) from bank(s) Certification confirming utilization of term loan for purchasing Plant & Machinery or Logistics Infrastructure (as relevant) Documents related to refinance / takeover, where applicable CA Format 9 	Annually (7 years; 10 years for khadi enterprises)
Special Incentives				
4	Employment Generation Subsidy	NA	<ul style="list-style-type: none"> Proof of EPF / ESI Registration (e.g., Challan of EPF/ ESI) List of permanent and contractual employees in prescribed format. (in case of expansion both pre and post expansion), along with details of domicile List of contractual labor which engaged in production line for at least 6 months of the year. (in case of expansion both pre and post expansion) 	Annually (7 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
			<ul style="list-style-type: none"> For enterprises with only pan-India EPF/ESI registration, a CA certificate to certify the employment generated for the Rajasthan unit entitled for RIPS benefits (CA Format 17) 	
5	Fundraising Incentive	NA	NA	One-time
Exemptions and Reimbursements – As applicable				
6	25% Stamp-duty reimbursement	NA	<ul style="list-style-type: none"> Challan of 25% stamp duty deposited 	One-time
7	25% Conversion Charge reimbursements	NA	<ul style="list-style-type: none"> Challan of 25% registration charge deposited 	One-time
8	Electricity Duty Exemption	NA	<ul style="list-style-type: none"> Electricity K Number Electricity Bill copy 	NA
9	Mandi / Market Fee Reimbursement	NA	<ul style="list-style-type: none"> One of the Mandi Fee / Market Fee payment receipts 	Annually (7 years)
Cluster Incentives				
10	Land at Circle/ DLC Rates	As per the prevailing rules and procedures issued in this regard		
11	Soft Loan for Setting Up CFC	Detailed guidelines to be issued separately in this regard		

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier 2: Add-On Incentives Driven by State Priorities				
Green Growth Incentives				
12	Add-on Green Incentives	Form 3B(3) - Additional Details: Green Incentive Form 3B(4) – Additional Details: Green Incentives (Interest Subvention)	<ul style="list-style-type: none"> • Report on Environmental Projects undertaken, authenticated by the applicant • Report on Machinery and Equipment for usage in clean production technologies, authenticated by the applicant • Report on Water Audit by Government empaneled, or Government approved agency (in case of water conservation measures) • Certified compliance / verification report certifying Green Rating of the institution (in case consent fee waiver under green rating system is applied for) • RSPCB report/ report from competent authority in case of Zero Liquid Discharge, ETP, Waste Management Projects, ZLD, Air Pollution Control Measures, Water Measures 	One time (Disbursed in 10 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
			<ul style="list-style-type: none"> In case the Enterprise is availing captive renewable energy generation: Synchronization Certificate from concerned authority CA Format 13 Certification confirming utilization of term loan for purchasing Plant & Machinery and utilization of the same for activities covered under SIDBI's Green Finance Scheme. Disbursal schedule (till date of commencement of commercial operations), term loan sanction letter, repayment schedule(s) from bank(s) CA Format 9 	
Export Promotion				
13	Freight Incentives	NA	<ul style="list-style-type: none"> IEC (Import Export Code) Certificate Registration Cum Membership Certificate (RCMC), Membership Certificate with concerned EPC / Board / Authority / Organization 	Annually (10 Years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Capability Development Incentives – Whichever Applicable				
14	Skilling & Training Incentives	NA	NA	One-time
15	IP Creation Incentives	NA	NA	One-time

The appropriate Sanctioning Committee shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operation.

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4.5. Start-up Enterprises

The incentives available to Start-up Projects are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations Start-up Projects

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier I: Standard Incentive Packages				
Start-up Booster Incentive				
1	Investment Subsidy	NA	<ul style="list-style-type: none"> Returns (VAT / GST) of any month after commencement of commercial operation CA Format 1 <p>In case the start-up is seeking additional incentives on account of being 'women founded and led':</p> <ul style="list-style-type: none"> Cap table (stamped with the official seal of the start-up) List of key managerial personnel with the official seal of start-up 	Annually (10 years)
2	Seed Support	Form 3B(10) – Additional Details: Seed Support	<ul style="list-style-type: none"> NA 	One-time

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Special Incentives				
3	Business Incubation Centers	NA	<ul style="list-style-type: none">Project report of the Business Incubation Center certified by applicant	One-time
Exemptions and Reimbursements – As applicable				
4	25% Stamp Duty Reimbursement	NA	<ul style="list-style-type: none">Challan of 25% stamp duty deposited	One Time
5	25% Conversion Charge Reimbursement		<ul style="list-style-type: none">Challan of 25% registration charge deposited	One Time
6	Electricity Duty Exemption		<ul style="list-style-type: none">Electricity K NumberElectricity Bill copy	NA
7	Mandi / Market Fee Reimbursement		<ul style="list-style-type: none">One of the Mandi Fee / Market Fee payment receipts	Annually (7 years)
Tier 2: Add-On Incentives Driven by State Priorities				
Capability Development Incentives				
8	Skilling & Training Incentives	NA	<ul style="list-style-type: none">NA	One-time
9	IP Creation Incentives	NA	<ul style="list-style-type: none">NA	One-time

The appropriate Sanctioning Committee shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operation.

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4.6. Industrial Infrastructure

The incentives available to Industrial Infra Projects are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations Industrial Infrastructure Projects

For Logistics Infrastructure

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Asset Creation Incentive				
1	Capital Subsidy	NA	<ul style="list-style-type: none">Returns (VAT / GST) of any month after commencement of commercial operationCA Format 1	Annually (10 years)
Special Incentives				
2	Interest Subvention	Form 3B(1) - Additional Details: Interest Subvention	<ul style="list-style-type: none">Disbursal schedule (till date of commencement of commercial operations), term loan sanction letter, repayment schedule(s) from bank(s)Certification confirming utilization of term loan for purchasing Plant & Machinery or Logistics Infrastructure (as relevant)Documents related to refinance / takeover, where applicable	Annually (7 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
			<ul style="list-style-type: none"> • CA Format 9 	
3	Tracking Device Incentive	Form 3B(11) – Additional Details: Tracking Device Incentive	<ul style="list-style-type: none"> • Copy of Invoice • CA Format 20 	One-time
4	Logistics Management Software Incentive	Form 3B(12) – Additional Details: Logistics Management Software	<ul style="list-style-type: none"> • Copy of Invoice 	One-time
5	Fire Detection System Incentive	Form 3B(13) – Additional Details: Fire Detection System Incentive	<ul style="list-style-type: none"> • Copy of Invoice 	One-time
Exemptions and Reimbursements – As applicable				
6	25% Stamp Duty Reimbursement	NA	<ul style="list-style-type: none"> • Challan of 25% stamp duty deposited 	One-time
7	25% Conversion Charge Reimbursement	NA	<ul style="list-style-type: none"> • Challan of 25% registration charge deposited 	One-time
8	Electricity Duty Exemption	NA	<ul style="list-style-type: none"> • Electricity K Number • Electricity Bill copy 	NA
9	Mandi / Market Fee Reimbursement	NA	<ul style="list-style-type: none"> • One of the Mandi Fee / Market Fee payment receipts 	Annually (7 years)

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Green Growth Incentives				
10	Add-on Green Incentives	Form 3B(3) - Additional Details: Green Incentive	<ul style="list-style-type: none"> Report on Environmental Projects undertaken, authenticated by the applicant Report on equipment for reuse and recycling of industrial waste, electronic waste and plastic waste, common spray dryer, common multiple effect evaporator Report on equipment for safety, occupational health for environmental compliances, Water conservation solutions for wastewater treatment, Rainwater harvesting systems Report on Water Audit by Government empaneled, or Government approved agency (in case of water conservation measures) RSPCB report/ report from competent authority in case of Zero Liquid Discharge, ETP/ CETP, Waste Management Projects, ZLD, Air Pollution Control Measures, Water Measures CA Format 13 	One time (Disbursed in 10 years)
Capability Development Incentives				
11	Skilling & Training Incentives	NA	<ul style="list-style-type: none"> NA 	One-time

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
12	IP Creation Incentives	NA	• NA	One-time
Customization				
13	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		

For Private Industrial Parks

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms
1	Land at Circle / DLC Rates	As per the prevailing rules and procedures issued in this regard

The appropriate Sanctioning Committees shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operations.

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4.7. R&D, GCC and Test Labs

The incentives available to R&D, GCC, and Test Labs are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations R&D, GCC, and Test Labs Projects

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier I: Standard Incentive Packages				
Asset Creation Incentive				
1	Capital Subsidy	NA	<ul style="list-style-type: none"> Returns (VAT / GST) of any month after commencement of commercial operation CA Format 1 	Annually (10 years)
Special Incentives				
2	Contract Research Assistance	NA	<ul style="list-style-type: none"> Proposed scope for contract research project with estimated costs 	One-time
3	Land Cost Incentive	NA	<ul style="list-style-type: none"> Proof of purchase and expenditure on land / lease of floor area CA Certificate 21 	One-time

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Exemptions				
4	Electricity Duty	NA	<ul style="list-style-type: none"> Electricity K Number Electricity Bill copy 	NA
Tier 2: Add-On Incentives Driven by State Priorities				
Green Growth Incentives				
5	Add-on Green Incentives	Form 3B(3) – Additional Details: Green Incentives	<ul style="list-style-type: none"> Report on investment for implementation of green initiatives or developing innovations aimed at enhancing sustainability, self-authenticated by the applicant CA Format 13 	One time (Disbursed in 10 years)
Capability Development Incentives – As Applicable				
6	Skilling & Training Incentives	NA	<ul style="list-style-type: none"> NA 	One-time
7	IP Creation Incentives	NA	<ul style="list-style-type: none"> NA 	One-time

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S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Tier 3: Customized Incentive Packages				
Customization				
8	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		

The appropriate Sanctioning Committee shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operations.

4.8. Green Sectors - Renewable Energy Generation & Storage

The incentives available to Renewable Energy Generation & Storage are summarized in the following table. A one-time selection of incentives that the Project seeks shall be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations Renewable Energy Generation & Storage Projects

S.No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Exemptions and Reimbursements – As applicable				
1	Electricity Duty	NA	<ul style="list-style-type: none"> Electricity K Number Electricity Bill copy 	NA

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2	Market / Mandi Fee	NA	<ul style="list-style-type: none"> One of the Mandi Fee / Market Fee payment receipts 	Annually (7 years)
3	Cross Subsidy Surcharge & Additional Surcharge	NA	<ul style="list-style-type: none"> CA Format 15 Long-term power purchase agreements with Green Hydrogen players Registration letter from RREC 	Annually (7 years)
4	Transmission & Wheeling Charges	NA	<ul style="list-style-type: none"> CA Format 15 Agreement with DISCOM (specifying power supply during peak hours) Registration letter from RREC 	Annually (7 years)
5	25% Stamp-duty reimbursement	NA	<ul style="list-style-type: none"> Challan of 25% stamp duty deposited 	One-time
6	25% registration Charge reimbursements	NA	<ul style="list-style-type: none"> Challan of 25% registration charge deposited 	One-time

Tier 3: Customized Incentive Packages

Customization

7	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		
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The appropriate Sanctioning Committee shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operations.

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4.9. Green Sectors - M-Sand

The incentives available to M-Sand are summarized in the following table. A one-time selection of incentives that the Project seeks must be made in Form 3B – Incentive Selection (Post-Commencement of Commercial Operations).

Incentives in Form 3B: Post-Commencement of Commercial Operations

M-Sand

S. No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
Asset Creation Incentive				
1	Investment Subsidy	NA	<ul style="list-style-type: none">Returns (VAT / GST) of any month after commencement of commercial operationCA Format 1	Annually (10 years)
Special Incentives				
2	Employment Generation Subsidy	NA	<ul style="list-style-type: none">Proof or EPF / ESI Registration (e.g., Challan of EPF/ ESI)List of permanent and contractual employees in prescribed format. (in case of expansion both pre and post expansion), along with details of domicile	Annually (7 years)

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S. No.	Applicable Incentives	Incentive-Specific Forms in addition to Common Application Forms	Supporting Documents	Frequency of Incentive
			<ul style="list-style-type: none"> 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) For enterprises with only pan-India EPF/ESI registration, a CA certificate to certify the employment generated for the Rajasthan unit entitled for RIPS benefits (CA Format 17) 	
3	Fundraising Incentive	NA	<ul style="list-style-type: none"> NA 	One-time
Exemptions and Reimbursements – As applicable				
4	25% Stamp Duty Reimbursement	NA	<ul style="list-style-type: none"> Challan of 25% stamp duty deposited 	One-time
5	25% Conversion Charge Reimbursement	NA	<ul style="list-style-type: none"> Challan of 25% registration charge deposited 	One-time
6	Electricity Duty Exemption	NA	<ul style="list-style-type: none"> Electricity K Number Electricity Bill copy 	NA
Tier 3: Customized Incentive Packages				
Customization				
7	Customization	Kindly contact Bureau of Investment Promotion, Govt. of Rajasthan		

The appropriate Sanctioning Committee shall approve or reject incentive applications only after the submission of actual documents, which must be provided following the commencement of commercial operations.

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Claim Process

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5. Claim Process

The Enterprise must submit updated Form 3B in order to claim incentives approved by the appropriate Sanctioning Committee in the Entitlement Certificate. The following table captures the additional information to be provided by an Enterprise with respect to disbursal of incentives (subsidy / assistance / reimbursement). Exemptions are not included in the following list; customized packages may have additional requirements for claim

S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
Tier I: Standard Incentive Package			
Asset Creation Incentive			
1	Capital Subsidy	<ul style="list-style-type: none">Declaration of current permanent/contractual employment in the projectCA Format 4	Yearly
2	Investment Subsidy	<ul style="list-style-type: none">Declaration of current permanent/contractual employment in the projectProof GST due and deposited to the state with CTD confirmation certificate during the yearProof of submission of due GST returns	Yearly

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S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
3	Turnover-Linked Subsidy	<ul style="list-style-type: none"> Declaration of current permanent/contractual employment in the project CA Format 5 / CA Format 6 (as applicable) 	Yearly
4	Seed Support	<ul style="list-style-type: none"> Report on process of raising funds (seed capital) authenticated by Authorized Signatory of Enterprise CA Format 8 	Yearly
ACI Top-Ups			
5	Employment Booster	<ul style="list-style-type: none"> Declaration of current permanent/contractual employment in the project 	Yearly
6	Thrust Booster	<ul style="list-style-type: none"> <i>No additional proof needed</i> 	Yearly
7	Anchor Booster	<ul style="list-style-type: none"> <i>No additional proof needed</i> 	Yearly
8	Sunrise Booster	<ul style="list-style-type: none"> <i>No additional proof needed</i> 	Yearly

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S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
9	Interest Subvention	<ul style="list-style-type: none"> Certificate of bank / financial institution certifying repayment of Principal Amount and Interest & that there is no default in repayment Interest calculation sheet certified by CA for the application year 	Yearly
Special Incentives:			
10	Flexible Land Payment Model	<ul style="list-style-type: none"> NA 	NA
11	Office Space Lease Rental Subsidy	<ul style="list-style-type: none"> Office Space Lease Agreement Office Space Lease Payment Receipts 	Yearly
12	Additional Incentives for Power Intensive Sectors - Inclusion of Captive Power Plants (CPP), Renewable Group Captives (RGC) in EFCI	<ul style="list-style-type: none"> No additional proof needed 	NA
	Additional Reimbursement for Power Intensive Sector (One of following 2)		
13	Reimbursement of VAT on PNG	<ul style="list-style-type: none"> Invoices showing actual VAT paid on purchase of PNG CA Format 19 	Yearly
14	Reimbursement of SGST	<ul style="list-style-type: none"> Proof GST due and deposited to the state with CTD confirmation certificate during the year Proof of submission of due GST returns 	Yearly
15	Mother-Ancillary Ecosystem Incentives	<ul style="list-style-type: none"> CA Format 10 	Yearly

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S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
16	Banking, Wheeling & Transmission Charges (as part of Anchor Booster benefits)	<ul style="list-style-type: none"> Electricity Bill mentioning Banking, Wheeling and Transmission Charges levied Receipts of bill payment 	Yearly
17	PLI for Ethanol	<ul style="list-style-type: none"> Purchase order copy / purchase agreement from OMC(s) Copy of bill of sale / supply to OMC Self-certified summary of purchaser-wise sales CA Format 7 	Yearly
18	Employment Generation Subsidy	<ul style="list-style-type: none"> Calculation sheet for computation of EPF / ESI subsidy as per the provisions of the Scheme along with list of employees, category-wise For enterprises with only pan-India EPF/ESI registration, a CA certificate to certify the employment generated for the Rajasthan unit entitled for RIPS benefits (CA Format 17) 	Yearly
19	Fundraising Incentive	<ul style="list-style-type: none"> Report by Enterprise on processing of raising funds (Capital) through SME platform Document of payment in process of raising capital Form 3B(9) – Additional Details: Fundraising Incentive CA Format 11 	One-time
20	Soft Loan for Setting Up CFC	<ul style="list-style-type: none"> <i>Detailed guidelines to be issued separately in this regard</i> 	NA
21	Business Incubation Centers	<ul style="list-style-type: none"> CA Format 4 	One-time
22	Incentive for Tracking Device	<ul style="list-style-type: none"> <i>No additional proof needed</i> 	One-time

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S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
23	Incentive for Logistics Management Software	• <i>No additional proof needed</i>	One-time
24	Incentive for Fire Detection System	• <i>No additional proof needed</i>	One-time
25	Contract Research Assistance	• Detailed Project Report specific to the contract research • CA Format 12	One-time
26	Land Cost Assistance	• <i>No additional proof needed</i>	One-time
27	Land at DLC Rates	• <i>As per the prevailing rules and procedures issued in this regard</i>	NA
Reimbursement:			
28	(a) 25% Stamp Duty Reimbursement (b) Change/amendment in proposed land	• Challan of 25% stamp duty deposited • In case of change / amendment in land detail, details of such land parcel	One-time
29	(a) 25% Conversion Charges Reimbursement (b) Change/amendment in proposed land	• Challan of 25% conversion charge deposited • In case of change / amendment in land detail, details of such land parcel	One-time
30	Electricity Duty Exemption	• <i>No claim required</i>	NA
31	Mandi / Market Fee Reimbursement	• Payment invoice • CA Format 18	Yearly

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S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
Tier 2: Add-On Incentives Driven by State Priorities			
Green Growth Incentives			
32	Add on Green Incentive on Environmental Projects	<ul style="list-style-type: none"> No additional proof needed 	One-time
33	Add on Green Incentive on Green Finance	<ul style="list-style-type: none"> Certificate of bank / financial institution certifying repayment of Principal Amount and Interest & that there is no default in repayment Interest calculation sheet certified by CA for the application year 	One-time
34	Cross Subsidy Surcharge & Additional Surcharge on Renewable Power used in Green Hydrogen Production	<ul style="list-style-type: none"> Approval letter from competent authority as per the Integrated Clean energy policy Discom demand note/ invoice and payment proofs (bill receipts) 	Yearly
35	Transmission & Wheeling Charges for Select Renewable Storage & Generation	<ul style="list-style-type: none"> Approval letter from competent authority as per the Integrated Clean energy policy Discom demand note/ invoice and payment proofs (bill receipts) 	Yearly
Export Promotion Incentives			
36	Freight Incentives	<ul style="list-style-type: none"> Shipping Bill & Receipt (from State ICD) E-Way Bill (Enterprise facility to Air Cargo Complex) and Shipping Bill & Receipt (for export from Air Cargo Complex) Form 3B(5) – Additional Details: Freight Subsidy CA Format 20 	Yearly (10 Years)_

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S. No.	Incentive	Additional Forms & Supporting Documents	Claim Application Periodicity
Capability Development Incentives			
37	Skilling & Training Incentive	<ul style="list-style-type: none"> • Proof of accreditation for the institution conducting the training • CA-certified attendance sheet for training • Additional proofs of training (e.g., training material, e-mails, instructor profiles) • Form 3B(6) – Additional Details: Skilling & Training Incentive • CA Format 14 	One-time
38	IP Creation Incentive	<ul style="list-style-type: none"> • IP Certificate Issued • Application Fee receipts • Form 3B(7) – Additional Details: IP Creation 	One-time

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06

Notes to Guidelines



6. Notes to Guidelines

6.1. General Notes

- 6.1.1. **Accrual of benefits:** Accrual of benefits under RIPS shall be considered from the date of issuance of 'Post-Commencement of Commercial Operations' Entitlement Certificates (ECs).
- 6.1.2. **Anchor Benefits (Regional/Sectoral):** The first three eligible applications in a given eligible district or sector (as applicable) shall receive Anchor benefits. The entitlement of a Project to receive Anchor benefits (e.g., Sectoral Anchor Booster, Regional Anchor Booster) shall be conclusively determined upon issuance of relevant 'Post-Commencement of Commercial Operations' EC(s) by the appropriate Sanctioning Committee.
- 6.1.3. **Sunrise Sector Benefits:** The first three eligible applications in a given Sunrise sector shall receive Sunrise benefits. The entitlement of a Project to receive Sunrise benefits (e.g., Sunrise Booster) shall be conclusively determined upon issuance of relevant 'Post-Commencement of Commercial Operations' EC(s) by the appropriate Sanctioning Committee.
- 6.1.4. **Telescoping:**
- In case of an enterprise making a phased investment, the EFCI for a particular phase shall be computed as: Eligible investment made until the enterprise issues the first bill of supply / bill of sale / tax invoice of the goods manufactured and / or services rendered post the completion of phase of investment (as the case may be).
 - Phasing of investments in the same project application is applicable only if total investment commitment, intent to phase investments, and total number of phases (maximum of 3) is declared in Form 2 (Project Profile). A project will be granted benefits on actual phase-wise investment. For e.g., a project committed a phased investment of INR 60 crores. The actual investment was INR 75 crores. The project shall be granted incentives based on INR 75 crores.
 - In case the project does not declare phases at the time of application, a fresh expansion application may be created but this application would not be eligible for telescoping of benefits to a higher project category.
 - A project may choose to apply for telescoping of benefits for investments made in up to three phases. If a new phase of investment upgrades the project category of the overall project (e.g., from Large to Mega, or Mega to Ultra Mega) as a result of cumulative project

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investment surpassing the threshold of the higher category - the investments made in the previous phases will also qualify for incentives as per higher incentive slabs for the remaining applicable period of the concerned incentive/ benefit of that phase.

- In the case of a phased project, ECs will be issued separately for each phase. If, upon the completion of a phase, the project category is upgraded (based on cumulative investment of all phases) and the project qualifies for greater benefits, the investments made in previous phases will also become eligible for the enhanced benefits for the remaining period of the concerned incentive. Accordingly, the ECs already issued for the earlier phases will be amended to reflect the updated benefits, and a new EC will be issued for the new phase.

6.1.5. EFCI for Phasing/ Expansion:

- EFCI includes only investments up to date of commencement of commercial operations.
- In cases of phasing / expansion, investments made in from the beginning of such phase / expansion up to the date of commencement of commercial operations of a given phase / expansion (i.e. first bill / invoice of sale / supply after completion of phasing / expansion-related investment) shall be considered in computing the EFCI for that specific phase.
- In the event a project with multiple product / service lines seeks expansion benefits, monetary value of the production / service line shall be considered to evaluate the incremental capacity, i.e., there should be capacity increase (in monetary value) amounting to at least 20% of the pre-expansion capacity of the unit (in monetary value).

Illustration:

SN	Particulars	Total Annual Capacity (k)	Average Value of each unit (in INR L)	Total Value (in INR Cr)
1	Pre-expansion capacity	30 units		
	Product A	20 units	20	4000
	Product B	10 units	30	3000
2	Additional installed capacity during expansion			
	Product A	-	-	-
	Product B	3 units	30	900
	Product C	1 unit	100	1000
Total				8900

In the above illustration, the monetary value of the capacity has increased by 27% ($1900 / 7000 * 100$). Accordingly, the plant meets the 20% incremental capacity requirement to be eligible for expansion.

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6.1.6. Adjustment of Annual Installment for RIICO Lease Installment Against RIPS subsidy disbursal

- Under the Flexible Land Payment model, RIICO leases land to companies, requiring 25% of the land cost to be paid upfront in the first year. The remaining 75% of land cost is paid in 10 equal annual installments at an 8% interest rate, starting from next year. The company shall also provide a bank guarantee (BG) for 75% of land cost for a period of three years. Renewal of the bank guarantee (BG) thereafter will be as per the agreement between RIICO and the lessee.
- RIICO shall raise the payment request to the lessee equal to annual land lease installment net of all the incentives / subsidies / reimbursements sanctioned and pending disbursal at the time of raising the payment request.
- In case the sanctioned incentives / subsidies / reimbursements are greater in value than the lease installments, the net amount shall be payable by the Government to the investing enterprise.

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6.2. Tier-1: Standard Incentive Packages

6.2.1. Employment

- If a project is availing benefits linked to employment committed at the time of application for EC (including but not limited to Asset Creation Incentive and Employment Booster), the incentive disbursed to the project in any given year will be basis the actual employment in the unit. For e.g., a project with EFCI of INR 170 cr. and employment of 250 will qualify as a Mega category project under RIPS 2024. In the event that the actual employment in a given year is less than 250, the project will receive benefits as a Large category project for such year. If the employment level reverts to 250 in the subsequent year, the project shall receive benefits as a Mega category enterprise.

6.2.2. ACI (Capital Subsidy)

- For eligible projects under the MSME incentive package, capital subsidy shall be given for 10 years.

6.2.3. ACI (Turnover Linked Incentive)

- 'Turnover' does not include trading turnover.
- In case of manufacturing Projects, income from other sources (non-operating activities) like interest received, grants or subsidies, trading activity, resale of goods / products will not be eligible for calculating Turnover-Linked Incentive for such Projects.
- In case of service Projects, revenue from other non-operating sources such as dividend income, investments, foreign exchange write-offs or any write-downs from business assets will not be eligible for calculating Turnover-Linked Incentives for such Projects.
- In case of expansion, the Turnover Linked Incentive shall be allowed only on the additional turnover after expansion, over and above the maximum annual turnover in any of the last 3 financial years (preceding the financial year of the commencement of commercial operation).
- In the event that the Project has started commercial operations less than 3 years before making an expansion-related investment, 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 operation of expansion project, rationalized into annual figures.
- In the case of phased investments, the applicable tenure for TLI will be ten years for the investments made in each phase. The eligible turnover for each phase will be a share of the overall project turnover which will be determined based on the share of EFCI of that phase

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in the overall EFCI of the project. The TLI for the given phase will be calculated and disbursed based on this eligible turnover.

For instance, if a two-phased project completes the second phase of investment in Year 3 after the commencement of commercial operations for the first phase (e.g., Year 0), the subsidy distribution will be as follows:

Years 1 to 3: TLI on the overall turnover of the unit (equivalent to turnover resulting from Phase 1 of investment)

Years 4 to 10: TLI on the overall turnover of the unit (equivalent to turnover resulting from both Phase 1 and Phase 2 of investment)

Years 11 to 13: TLI on the pro-rated revenue from Phase 2 (share of revenue based on share of Phase 2 EFCI in overall project EFCI across phases)

6.2.4. ACI (Investment Subsidy)

- In case of expansion, Investment Subsidy shall be allowed only 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 in respect of the Project for any of the three financial years immediately preceding the current financial year of the commencement of commercial operation. Where the tax rate differs in the three years immediately preceding the year of the commencement of commercial 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 operation shall be calculated at the new tax rate(s).
- In the event that the Project has started commercial operations less than 3 years before making an expansion-related investment, 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 operations of expansion project, rationalized into annual figures.
- In the case of phased investments, the applicable tenure for Investment Subsidy will be seven years for the investments made in each phase. The eligible 'State Tax Due and Deposited' for each phase will be a share of the overall 'State Tax Due and Deposited' for the project, which will be determined based on the share of EFCI of that phase in the overall EFCI of the project. The Investment Subsidy for the given phase will be calculated and disbursed based on this eligible 'State Tax Due and Deposited'.

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For instance, if a two-phased project completes the second phase of investment in Year 3 after the commencement of commercial operations for the first phase (e.g., Year 0), the subsidy distribution will be as follows:

Years 1 to 3: Investment Subsidy on the overall 'State Tax Due and Deposited' for the unit (equivalent to tax resulting from Phase 1 of investment)

Years 4 to 7: Investment Subsidy on the overall 'State Tax Due and Deposited' for the unit (equivalent to tax resulting from both Phase 1 and Phase 2 of investment)

Years 8 to 10: Investment Subsidy on the pro-rated 'State Tax Due and Deposited' from Phase 2 (share of 'State Tax Due and Deposited' based on share of Phase 2 EFCI in overall project EFCI across phases)

6.2.5. ACI for Farmer Producer Organizations (FPOs)

- To be considered as FPOs owned by women / SC / ST entrepreneurs, at least 26% of the shares have to be owned by the said woman / SC / ST entrepreneur.
- The 55% capital subsidy to FPOs owned by women / SC / ST entrepreneurs shall also be subject to the ceiling of INR 1.5 crores.

6.2.6. Interest Subvention

- Eligible Enterprises seeking interest subvention shall receive the benefit stipulated in the Policy or the actual interest paid to the bank by the Enterprise in respect of a given Project, whichever is lower.

6.2.7. Mother-Ancillary Ecosystem Incentives

- A group of Manufacturing Enterprises qualifying as an 'ecosystem' shall be eligible to receive incentives under the Manufacturing Standard Package for the combined group investment, provided that the combined group investment is greater than INR 500 crores.
- For Manufacturing Enterprises qualifying as an 'ecosystem', the date of commencement of commercial operations of all the Manufacturing Enterprises comprising the ecosystem shall be the date of commencement of commercial operations of the last enterprise in the ecosystem.

6.2.8. Office Space Lease Rental Subsidy

- Only commercial and / or industrial office spaces shall be eligible to receive Office Space Lease Rental Subsidy.

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- In the event of a change in office location, rent, or parties to the lease agreement, the applicant must submit a copy of the revised lease agreement at the time of claiming the incentive.

6.2.9. Employment Generation Subsidy

- Employment generation subsidy shall be granted on actual number of employees.
- The project shall be eligible to avail employment generation subsidy only on the employment generated in Rajasthan.

6.2.10. Business Incubation Center

- An Enterprise may be a private or public enterprise (not necessarily a start-up) in order to avail Business Incubation Center benefits under the Start-up Standard Incentive Package.

6.2.11. Electricity Duty

- 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 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 RIPS 2022 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 operation, in that year.
- 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 operation of expansion project, rationalized into annual figures.

6.2.12. Market / Mandi Fee

- Subsidy in Case of Expansion of Enterprise: The reimbursement 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 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 RIPS 2022 or under this Scheme) into the Government exchequer. This reimbursement in any year shall be allowed only after

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attainment of the maximum annual turnover of the three financial years immediately preceding to the year of the commencement of commercial operation, in that year.

- 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 operation of expansion project, rationalized into annual figures.

6.3. Tier 2: Add-On Incentives Based on State Priorities

6.3.1. Green Incentives

- Investments in environmental projects for which green incentives have been granted shall not be included in EFCI for the purpose of other incentives (e.g., capital subsidy).
- “Water measures” shall include rainwater harvesting systems, recharge wells / ponds, and drip irrigation systems.
- “Air pollution control measures” shall include industrial scrubbers and electrostatic precipitators.
- Interest subvention on loans taken for activities covered under SIDBI’s Green Finance Scheme shall be on the following terms:
 - The loan must be from Financial Institutions or State Financial Institutions or Banks recognized by the Reserve Bank of India
 - Such loan must be used for making an investment in plant & machinery or equipment/ plant related apparatus relevant to the activity covered under SIDBI’s Green Finance Scheme.
 - Interest subvention shall be granted at a rate of 6% for 5 years subject to a maximum of 2.5% of the EFCI distributed equally over 5 years.
 - Such term loan shall not be eligible for interest subvention benefits offered under the standard incentive package.

6.3.2. Freight Subsidy

- The period of benefit for freight subsidy linked to the period of benefit of the Capital Subsidy For example, on Capital Subsidy for 10 years, the Enterprise shall be entitled to freight subsidy for 10 years as well.

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- Subsidy to be granted on freight charges from State Inland Container Depots (ICDs) to gateway ports or freight charges from enterprise premises to air cargo complex.
- Application for Freight Subsidy Entitlement Certificate must be made by the Enterprise in respect of the Project within 90 days of commencement of commercial operations. The Enterprise may claim benefit under such Entitlement Certificate basis actuals within 12 months from the date of invoice of the expenditure relating to such incentive (for e.g., if a project sends good through a State ICD on January 1, 2025, it must claim the incentive before January 1, 2026).

6.3.3. Skilling & Training Incentive

- Application for Entitlement Certificate for Skilling & Training Incentives must be made by the Enterprise in respect of the Project within 90 days of commencement of commercial operations. Enterprise may claim benefit under such Entitlement Certificate basis actuals within 12 months from the date of invoice of the expenditure relating to such incentive (for e.g., if a project organizes a skilling workshop on January 1, 2025, it must claim the incentive before January 1, 2026).
- Expenses incurred for undertaking in-house training are not covered within the ambit of this incentive.
- The training undertaken by the Enterprise should be relevant to developing skills of the employees engaged in the unit's specific business operations.
- Minimum 15 days of training must be undertaken per month by each worker to be eligible for this incentive.

6.3.4. IP Creation Incentive

- Application for Entitlement Certificate for IP Creation Incentive must be made by the Enterprise in respect of the Project within 90 days of commencement of commercial operations. The Enterprise may claim benefit under such Entitlement Certificate basis actuals within 12 months of undertaking expenditure relating to such incentive (for e.g., if a project registers a trademark on January 1, 2025, it must claim the incentive before January 1, 2026).

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6.4. Tier 3: Customized Incentive Packages

6.4.1. For all 3 customization packages – the project can make a one-time selection of the ACI mix it seeks to avail. Customized incentive package shall be as follows:

- The Enterprise can calculate the ACI that provides the highest Net Present Value (NPV) of benefits for the Project and designate it as the base ACI. The Project must allocate at least 40% weight to the base ACI in their customization mix. The rest can be assigned cumulatively to the other two ACIs.
- Illustration:** A Project has divided Asset Creation Incentives as 40% - Capital Subsidy, 30% - Turnover-Linked Incentive; and 30% - Investment Subsidy, basis NPV calculation. The relevant particulars for the Project are as below: *(Sample for 3 years)*

Particulars	Year 1	Year 2	Year 3
EFCI	250	250	250
Turnover	100	200	300
SGST	10	12	15

- Assuming basis the investment and area category, the Project is eligible to receive 13% in Capital Subsidy (over 10 years), 1.2% of Net Sales in Turnover-Linked Incentive, and 75% SGST reimbursement in Investment Subsidy.
- Accordingly, the ACI will be computed as follows:

Particulars	Year 1	Year 2	Year 3
Capital Subsidy	40% x (13% x 250 / 10) = INR 1.3 crore	40% x (13% x 250 / 10) = INR 1.3 crore	40% x (13% x 250 / 10) = INR 1.3 crore
Turnover-Linked Incentive	30% x (1.2% x 100) = INR 0.36 crore	30% x (1.2% x 200) = INR 0.72 crore	30% x (1.2% x 300) = INR 1.08 crore
Investment Subsidy	30% x (75% x 10) = INR 2.25 crore	30% x (75% x 12) = INR 2.7 crore	30% x (75% x 15) = INR 3.38 crore
Total	INR 3.91 crore	INR 4.72 crore	INR 5.76 crore

6.4.2. The 20% booster on Gold and Platinum Package shall be over and above the ACI ceilings. However, the 20% booster shall be computed on ACI or the ceiling under the relevant Package (whichever is lower).

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Forms & Formats



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7. Forms & Formats

7.1. Common Application Forms

7.1.1. Form 1: Enterprise Profile

The Enterprise Profile shall be locked upon submission. The Enterprise shall submit a written application to the Department of Industries and Commerce with necessary proof to edit any of the fields in the Enterprise Profile.

S. No.	Details	Particulars
A	Enterprise Registration Details	
1	Enterprise Constitution If others, please specify the details	
2	Enterprise Classification	
3	Nature of Entity	
4	Additional Enterprise Classification	
5	If Startup, Q-Rate Qualifying Criteria	
6	Sanstha Aadhar No. (SAN)/ Business Reg. No. (BRN)	
7	Mobile No. Registered in SAN/BRN	
8	Enterprise PAN	
9	Name as on PAN Card	
10	Date of Incorporation/Birth as on PAN Card	
11	Reg. No. Type (CIN/ Partnership Firm Reg. No./ LLP Identification No./Startup QRate ID)	
12	Reg. No.	
13	Reg. Date	
14	GSTIN	
15	TIN	

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S. No.	Details	Particulars
B	Registered Address / Correspondence Address	
1	Area Type	
2	Address	
3	State	
4	District	
5	City/Block	
6	Tehsil	
7	PIN Code	
8	Latitude	
9	Longitude	
C	Ownership and Key Managerial Personnel	
1	Name of Proprietor / Managing Partner / Largest Individual Shareholder	
2	Gender	
3	DOB	
4	Mobile	
5	Email	
6	Designation in Enterprise	
7	Does the owner belong to the SC/ST Community?	
8	Is the owner a specially abled person?	
9	Does the Enterprise have any Government dues outstanding?	
10	If yes, please specify details (including amount, since when and to whom)	
11	Does the Enterprise have any court cases pending?	

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S. No.	Details	Particulars
12	If yes, please specify details (including District, Court, CRN and Date)	

7.1.2. Form 2: Project Profile

To be filled before commencement of commercial operations (proposed) and after Commencement of commercial operations (actuals).

S. No.	Details	Particulars
A	Project Details	
1	Is the project seeking customized benefits?	
2	Incentive package for which the project seeks to avail incentives	
3	Sector	
4	If MSME, is the Project a CFC being setup by an MSME Cluster?	
5	If MSME, is the Project a beneficiary under the prevailing Rajasthan Rural Tourism Policy?	
6	If Startup, is the Project a Business Incubation Center?	
7	Project Category**	
8	Is this a Phased project?	
9	If Yes, in how many phases shall the investment be undertaken?	
10	Project Description	
B	Existing Project / Investment Details (if relevant)	
1	Capacity	
2	Unit	

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S. No.	Details	Particulars
3	Investment (In INR)	
4	Employment	
	Permanent	
	Contractual	
C	New Production / Project Commitment	(To be filled for each phase)
1	Timeline	
2	Capacity (in INR in case of multiple products)	
3	Unit	
4	Investment	
5	Employment	
	Permanent	
	Contractual	
D	Investment Base (if relevant)	
1	Price of Land (In INR)	
2	Price of New Plant & Machinery (In INR)	
3	Cost of New Factory/ Sheds/ Other Industrial Buildings (In INR)	
4	Cost of Captive Renewable Power Plant (if any) (In INR)	
5	Cost of Group Captive Renewable Power Plant (if any) (In INR)	
6	Price of IT Infra (only relevant for Service projects) (In INR)	
7	Price of Office Equipment (only relevant for Service projects) (In INR)	
8	Price of essential Furniture & Fixtures (only relevant for Service projects) (In INR)	

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S. No.	Details	Particulars
9	Other Investments in new Fixed Assets essential for production or rendering of services (In INR)	
	Total Eligible Fixed Capital Investment	
E	Investment Phase Details (To be filled for each phase)	
1	Price of Land (In INR)	
2	Price of New Plant & Machinery (In INR)	
3	Cost of New Factory/ Sheds/ Other Industrial Buildings (In INR)	
4	Cost of Captive Renewable Power Plant (if any) (In INR)	
5	Cost of Group Captive Renewable Power Plant (if any) (In INR)	
6	Price of IT Infra (only relevant for Service projects) (In INR)	
7	Price of Office Equipment (only relevant for Service projects) (In INR)	
8	Price of essential Furniture & Fixtures (only relevant for Service projects) (In INR)	
9	Other Investments in new Fixed Assets essential for production or rendering of services (In INR)	
	Total Eligible Fixed Capital Investment	
E	Employment (To be filled for each phase)	
1	Permanent	
2	Contractual	
	Total Eligible Employment	
F	Project Location (To be filled for each phase)	Choice available to fill multiple locations based on need of the projects
1	Is the Land being purchased specifically for this Project/Phase?	

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S. No.	Details	Particulars
2	Area Type	
3	Address (Include Khasra/ Murabba/ Plot No.)	
4	City/Block	
5	Tehsil	
6	District	
7	Area Category (determined basis Tehsil where maximum investment is made, in case of investment in multiple Tehsils)	
8	PIN Code	
9	Land Area (In sqm)	
10	Latitude	
11	Longitude	
12	Is the unit being set-up in an area identified under the Tribal Sub-Plan?	
13	Is the unit being set-up on RIICO land?	
G	Project Financing (To be filled for each phase)	
1	Self-funded (In INR)	
2	Debt (In INR)	
H	Authorized Signatory (To be filled for each phase)	
1	Full Name	
2	Designation	
3	Gender	
4	Date of Birth	
5	Address	
6	Mobile	
7	Email Address	

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S. No.	Details	Particulars
I	Bank Details (for Incentive Disbursal)	
1	Account No	
2	Account Holder's Name	
3	IFSC Code	
4	MICR Code	
5	Branch Name & Address	

Attachments:

- Detailed Project Report
- Board Resolution /Letter for Authorized Signatory
- Cancelled Cheque
- Land Details

☐ I/We have applied for various benefits as under RIPS 2024. I/We verify that we have fully understood the provisions of RIPS 2024 and agree to comply with the same. I/we have read the terms of conditions of this scheme and undertake to abide by them. I/we declare that no stamp duty or conversion charges benefit has been taken earlier on this plot by us or anyone under any previous RIPS. In case of availing excess benefits, we undertake to repay the amount availed under this scheme along with interest at 18% per annum on the amount.

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7.1.3. Form 3A: Incentive Selection - Pre-Commencement of Commercial Operations

S.No.	Incentive	Eligibility	Apply for Incentive?
1	75% Stamp Duty Exemption	Yes / No	Yes / No
2	75% Conversion Charge Exemption	Yes / No	Yes / No
3	Flexible Land Payment Model	Yes / No	Yes / No

☐ I understand that the above selection indicates an intent to apply for the incentive. I understand that, if necessary, I may be required to submit additional information to validate my eligibility for the above incentives.

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7.1.4. Form 3B: Incentive Selection - Post-Commencement of Commercial Operations

S.No.	Incentive	Eligibility	Apply for Incentive	Data Field	Annual Input	Additional Forms to be filled
		During Application		During Claim		
Tier-1 Incentives						
Asset Creation Incentive						
1	Capital Subsidy	Yes / No	Yes / No	NA		
2	Investment Subsidy	Yes / No	Yes / No	State tax due and deposited (in INR)		
3	Turnover Linked Incentive	Yes / No	Yes / No	Eligible Turnover (in INR)		
4	Seed Support			NA		
Asset Creation Incentive: Top-Ups						
5	Employment Booster	Yes / No	Yes / No	NA		
	Other Top-Ups (One of following)					
6	Thrust Booster			NA		
7	Anchor Booster	Yes / No	Yes / No	NA		
8	Sunrise Booster	Yes / No	Yes / No	NA		
9	Interest Subvention	Yes / No	Yes / No	Interest paid (in INR)		

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S.No.	Incentive	Eligibility	Apply for Incentive	Data Field	Annual Input	Additional Forms to be filled
	During Application			During Claim		
Special Incentives						
10	Flexible Land Payment Model	Yes / No	Yes / No	NA		
11	Office Space Lease Subsidy	Yes / No	Yes / No	Lease amount paid (in INR)		
12	Additional Incentives for Power Intensive Sectors - Inclusion of CPP, RGC in EFCI	Yes / No	Yes / No	NA		
Additional Reimbursement for Power Intensive Sector (One of 2)						
13	Reimbursement of VAT on PNG	Yes / No	Yes / No	VAT paid on PNG (in INR)		
14	Reimbursement of SGST	Yes / No	Yes / No	State tax due and deposited (in INR)		
15	Mother-Ancillary Ecosystem Incentive	Yes / No	Yes / No	NA		
16	Banking, Wheeling, & Transmission Charges	Yes / No	Yes / No	Banking, wheeling, and transmission charges paid (in INR)		
17	PLI – Ethanol sector only	Yes / No	Yes / No	Ethanol manufactured and supplied to OMCs (in litres)		

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S.No.	Incentive	Eligibility	Apply for Incentive	Data Field	Annual Input	Additional Forms to be filled
		During Application		During Claim		
18	Employment Generation Subsidy	Yes / No	Yes / No	Employers' contribution towards EPF and ESI - for domiciled employees only (in INR)		
19	Fundraising Incentive	Yes / No	Yes / No	Investment made in process of raising funds through SME platform (in INR)		Form 3B(9) – Additional Details: Fundraising Incentive
20	Soft Loan for Setting Up CFC	Yes / No	Yes / No	NA		Detailed guidelines to be issued separately in this regard
21	Business Incubation Center	Yes / No	Yes / No	NA		
22	Incentive for Tracking Device	Yes / No	Yes / No	Cost of tracking device (in INR)		
23	Incentive for Logistics Management Software	Yes / No	Yes / No	Cost of logistics management software (in INR)		
24	Incentive for Fire Detection System	Yes / No	Yes / No	Cost of fire detection system (in INR)		
25	Contract Research Assistance	Yes / No	Yes / No	NA		
26	Land Cost Assistance	Yes / No	Yes / No	NA		
27	Land at DLC Rates	Yes / No	Yes / No	NA		Detailed guidelines to be issued separately in this regard

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S.No.	Incentive	Eligibility	Apply for Incentive	Data Field	Annual Input	Additional Forms to be filled
		During Application		During Claim		
Exemptions & Reimbursements						
28	25% Stamp Duty Reimbursement	Yes / No	Yes / No	25% Stamp Duty Paid (in INR)		
29	25% Conversion Charge Reimbursement	Yes / No	Yes / No	25% Conversion Charges Paid (in INR)		
30	Electricity Duty Exemption	Yes / No	Yes / No	NA		
31	Market / Mandi Fee Reimbursement	Yes / No	Yes / No	Mandi fee paid (in INR)		
Tier-2 Incentives						
32	Add on Green Incentive on Environmental Projects	Yes / No	Yes / No	NA		
33	Add on Green Incentive on Green Finance	Yes / No	Yes / No	Interest paid (in INR)		
34	Subsidy on CSS and AS for Green Hydrogen	Yes / No	Yes / No	CSS and AS paid (in INR)		
35	Transmission & Wheeling Charges for RE Storage, RE Generation with Storage	Yes / No	Yes / No	Transmission and wheeling charges paid (in INR)		
36	Freight Subsidy	Yes / No	Yes / No	Eligible freight charges from (in INR)		Form 3B(5): Additional Details: Freight Subsidy

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S.No.	Incentive	Eligibility	Apply for Incentive	Data Field	Annual Input	Additional Forms to be filled
		During Application		During Claim		
37	Skilling & Training Incentive	Yes / No	Yes / No	Eligible expenditure on skilling & training activities (in INR)		Form 3B(6): Additional Details: Skilling & Training Incentive
38	IP Creation Incentive	Yes / No	Yes / No	Eligible expenditure on IP Creation (in INR)		Form 3B(7): Additional Details: IP Creation

Note: The following forms are indicative and may be updated on the RIPS portal as required.

Attachments:

- Copy of the first bill of sale/supply/ invoice/ tax invoice for proof of commencement of commercial operation
- Capacity Certificate (self-certification) and Investment Certificate (certified CA) indicating capacity and total investment before and after expansion (if applicable)
- List of permanent/contractual employees in the prescribed format
- Consent to Operate (CTO) from RSPCB
- In case of transition, details of previous benefits i.e. EC, disbursement details
- In case of NCLT cases, proof of asset value acquired (i.e., by NCLT order) and CA certificate mentioning details of additional investment
- In case of customized packages, copy of the customized package order

☐ I hereby confirm that the Project continues to at least employ the number of employees (permanent and contractual) submitted in Form 2.

☐ I understand that the above selection indicates an intent to apply for the incentive. I understand that, if necessary, I may be required to submit additional information to validate my eligibility for the above incentives.

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7.2. Incentive-Specific Forms

Basis the incentives selected in Form 3B; additional details may be required to be submitted for specified incentives in the formats prescribed below.

7.2.1. Form 3B(1) – Additional Details: Interest Subvention¹

Subsidy Details Head	Details	Remarks
Name of financial institution / bank		
Loan Sanction letter number & date		
Loan period (from and to)		
Total Sanctioned Amount		
Amount of term loan availed for purchasing new plant and machinery or equipment / plant-related apparatus till the date of production		
Annual Rate of Interest charged by Financial Institution/ Bank on term loan (%)		

7.2.2. Form 3B(2): Additional Details: Mother Ancillary Ecosystem Benefit

Mother Details:

Name of enterprise	Eligible Investment ²	Eligible Employment	Business Description	Remarks

¹ To be filled for each bank / financial institution from which term loan has been availed.

² Till date of commencement of commercial operations

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Ancillary Details:

Ancillary Name	Eligible Investment ³	Eligible Employment	Distance from mother unit (in kms)	Business Description	50% of Total Sales to Mother Unit (Yes / No)	Remarks

7.2.3. Form 3B (3) – Additional Details: Green Incentive⁴

Green Incentive Details Head	Details	Remarks
Category of Environmental Projects		
Total Investment made in Environmental Projects		
Total Investment in machinery and equipment for usage in clean production technologies		
Total investment in captive renewable energy generation		
Total Investment made in waste recovery through Zero Liquid Discharge / ETP, excluding civil work, as certified by Rajasthan Pollution Control Board		
Total Investment made in air pollution control measures		
Investment made in waste management projects		
Investment in water measures		
Investment in equipment for reuse and recycling of industrial waste, electronic waste and plastic waste, common spray dryer, common multiple effect evaporator		

³ Till date of commencement of commercial operations

⁴ Applicant to only fill fields relevant to the incentive package sought

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Green Incentive Details Head	Details	Remarks
Investment in equipment for safety, occupational health for environmental compliances		
Investment for implementation of green initiatives or developing innovations aimed at enhancing sustainability		
Any Other Detail		

7.2.4. Form 3B (4) – Additional Details: Green Incentive (Interest Subvention)

Subsidy Details Head	Details	Remarks
Activity for which loan has been sought Note: In order to avail the incentive, the activity must be covered under SIDBI's Green Finance Scheme		
Name of financial institution / bank		
Loan Sanction letter number & date		
Loan period (from and to)		
Total Disbursed Amount till the date of commencement of commercial operations		
Amount of term loan availed for purchasing new plant and machinery or equipment / plant-related apparatus		
Annual Rate of Interest charged by Financial Institution/ Bank on term loan (%)		
Annual interest payable to Financial Institution/ Bank on term loan (in INR)		

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7.2.5. Form 3B (5) – Additional Details: Freight Subsidy

Year	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Period										
Annual Sales (in INR)										
Annual Exports (in INR)										
Exports via ICDs (in INR)										
Exports via Air Cargo Complexes (in INR)										
Total Eligible Expenses on Freight through ICDs (in INR)										
Total Eligible Expenses on Freight through air cargo complexes (in INR)										
Description of goods exported										
Remarks										

7.2.6. Form 3B (6) - Additional Details: Skilling & Training Incentive

Choice of Skilling & Training incentives (only for Manufacturing, Services, Sunrise and Start-up enterprises):

Skilling & Training Incentive Type	Application (only one can be chosen)
Reimbursement of 50% of the total cost of employee training, up to a maximum of INR 4,000 /- per worker per month, for a maximum of 6 months, as a one-time incentive.	
Reimbursement of 50% of the total cost of employee training, up to a maximum of INR 100,000 /- per employee per annum, for maximum 20 employees per Enterprise, as a one-time incentive.	

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Application Format

Training Details	Particulars
Total No. of workers in skilling / training activities	
Training cost per employee per month (in INR)	
Total cost of training per month (in INR)	
Period of skilling / training activities (in months)	
Name & address of institute where training was undertaken	
Remarks	

7.2.7. Form 3B (7): Additional Details: IP Creation

IP Type	Patent	GI	Trademark	Others (please specify)
Issuing Body / Agency				
Issue Number				
Issue Date				
Details				
Cost				
Assistance from GOI (if any)				
Remarks				

7.2.8. Form 3B (8) – Additional Details: Office Space Lease Rental Subsidy

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	Particulars
Details of Lessor / Landlord & Address of Rented Office Space	
Nature of space (Commercial, Industrial)	
Annual Rent as per Lease Agreement	
Remarks	

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7.2.9. Form 3B (9) - Additional Details: Fundraising Incentive

Expense Particulars	Amount	Remarks
Chartered Accountant Fees		
Legal Fees		
Platform Fees		
Others (Please specify)		

7.2.10. Form 3B (10) - Additional Details: Seed Support Incentive

Details of fundraise	Particulars
Name(s) of Investor(s)	
Nature of Investor (e.g. VC, Angel Investor)	
Amount raised	
Remarks	

7.2.11. Form 3B (11) - Additional Details: Tracking Device Incentive

Details of Tracking Device	Particulars
Description	
Date of Purchase	
Cost of Purchase	
Remarks	

7.2.12. Form 3B (12) - Additional Details: Logistics Management Software Incentive

Details of Logistics Management Software	Particulars
Description	
Date of Purchase	
Cost of Purchase	
Remarks	

7.2.13. Form 3B (13) - Additional Details: Fire Detection System Incentive

Details of Fire Detection System Incentive	Particulars
Details of Fire Detection System Incentive	
Date of Purchase	

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Details of Fire Detection System Incentive	Particulars
Cost of Purchase	
Remarks	

7.3. Additional Information Tables

Table: Land Details

S.No.	Plot/Khasra/ House Number	Area (Sqm)	Cost	Village/ Colony	Block	Tehsil	District
1							
2							

Table: Details of Expenditure for (For Banking, Wheeling, and Transmission Benefit)

A	Incentive Details
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, PIN Code)
b.	Type of Captive Power Plant (Solar/Wind/Hybrid/Hydrogen)
c.	Capacity
d.	Grid Integration
3	Banking Charges Incurred (in units)
4	Wheeling Charges Incurred (in lakh Rs.)
5	Transmission Charges Incurred (in lakh Rs.)
6	Other Details

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Table: List of Employees (Permanent and Contractual)

Sr. No.	Name of Employee	Employee ID	Date of Joining	Aadhar Number	PAN	EPF Number	ESI Number	Nature (Permanent / Contractual)
1								
2								

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

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

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

For the purposes of this certificate, 'Enterprise' refers to M/s._____.

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4. CA Certificate Formats

7.4.1. CA Format 1: Investment Valuation Certificate

CA Format 1: Investment Valuation Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

The Enterprise has made payments to the suppliers as mentioned in the table below:

Table: Details of Investment made in Fixed Assets

Sl.No.	Description	Amount ⁵ (in INR)
1.	Cost of land including government levy (Note: Land cost will not exceed 30% of overall EFCI)	
a.	Cost of new land including government levy	
b.	Cost of old land including government levy	
2.	Cost of plant and machinery	
a.	Cost of new plant and machinery	
b.	Cost of old plant and machinery (secondhand / transferred to site)	
3.	Cost of factory sheds, other industrial buildings (not including purchase of existing shed / industrial building) and land development (Leveling or filling costs)	
a.	Cost of new factory sheds and other industrial buildings	
b.	Cost of old factory sheds and other industrial buildings	
4.	Cost of Captive Renewable Power Plant (if any)	
5.	Cost of Group Captive Renewable Power Plant (if any)	

⁵ As on date of commencement of commercial operation. In case of phasing and / or more than one location, please add additional columns disclosing investment made in each phase / location and expected date of completion.

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Sl.No.	Description	Amount ⁵ (in INR)
6.	Price of IT Infra (only relevant for Service projects)	
7.	Price of Office Equipment (only relevant for Service projects)	
8.	Price of essential Furniture & Fixtures (only relevant for Service projects)	
9.	Other Investments in new Fixed Assets essential for production or rendering of services	
10.	Total cost of acquiring unit under NCLT resolution proceedings	
11.	Total cost of acquiring assets under NCLT liquidation proceedings	
Total		

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

I/We hereby certify that the information provided herein is true, complete, and accurate to the best of my/our knowledge and belief, and that I/we have undertaken due care and diligence in providing information as would be expected of my office and position. I/We 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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7.4.2. CA Format 2: Investment Valuation (Expansion) Certificate⁶

CA Format 2: Investment Valuation (Expansion) Certificate

Investor ID :-

Project ID :-

Name of Enterprise:-

Date of Commencement of Commercial Operations:-

The Enterprise has made payments to the suppliers as mentioned in the table below:

Table: Details of Investment made in Fixed Assets

Sl.No.	Description	Amount Before Expansion (in INR) (before <Date of initiation of expansion>)	Additional investment for expansion (in INR) (between <Date of initiation of expansion> and <Date of commercial operation of expansion>)	Total investment (in INR) (As on date of commercial operation of expansion)
1.	Cost of land including documentation charges (Note: Land cost will not exceed 30% of overall EFCI)			
a.	Cost of new land including government levy			
b.	Cost of old land including government levy			
2.	Cost of plant and machinery			
a.	Cost of new plant and machinery			
b.	Cost of old plant and machinery (secondhand / transferred to site)			
3.	Cost of factory sheds, other			

⁶ In case of more than one location, please add additional columns disclosing investment made in each phase / location and expected date of completion

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Sl.No.	Description	Amount Before Expansion (in INR) (before <Date of initiation of expansion>)	Additional investment for expansion (in INR) (between <Date of initiation of expansion> and <Date of commercial operation of expansion>)	Total investment (in INR) (As on date of commercial operation of expansion)
	industrial buildings (not including purchase of existing shed / industrial building) and land development (Leveling or filling costs)			
a.	Cost of new factory sheds and other industrial buildings			
b.	Cost of old factory sheds and other industrial buildings			
4.	Cost of Captive Renewable Power Plant (if any)			
5.	Cost of Group Captive Renewable Power Plant (if any)			
6.	Price of IT Infra (only relevant for Service projects)			
7.	Price of Office Equipment (only relevant for Service projects)			
8.	Price of essential Furniture & Fixtures (only relevant for Service projects)			
9.	Other Investments in new Fixed Assets essential for production or rendering of services			

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Sl.No.	Description	Amount Before Expansion (in INR) (before <Date of initiation of expansion>)	Additional investment for expansion (in INR) (between <Date of initiation of expansion> and <Date of commercial operation of expansion>)	Total investment (in INR) (As on date of commercial operation of expansion)
10.	Total cost of acquiring unit under NCLT resolution proceedings			
11.	Total cost of acquiring assets under NCLT liquidation proceedings			
Total				

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

I/We hereby certify that the information provided herein is true, complete, and accurate to the best of my/our knowledge and belief, and that I/we have undertaken due care and diligence in providing information as would be expected of my office and position. I/We 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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7.4.3. CA Format 3: Investment Subsidy (Claim) Certificate

CA Format 3: Investment Subsidy (Claim) Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

The net sales / turnover and the State Tax (SGST & VAT) due and deposited for the concerned Enterprise for the period _____ is shown in the table below:

Table: Details of Net Sales / Supply Turnover and State Tax Due & Deposited

(For New Units/ Enterprises)

Sl. No.	Particulars	Turnover (INR)	State Tax Due & Deposited (INR)
1	For the business/ part of business/ unit for which EC has been granted under RIPS 2024		
2	Other Sales/ Trading activities by the business/ unit		
3	Total		
		<i>Should match with VAT/GST Returns</i>	<i>Should match with VAT/GST Returns</i>

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(For Expansion Cases)

Sl. No.	Particulars	Turnover (INR)	State Tax Due & Deposited (INR)
1	Maximum annual turnover/State Tax of the enterprise in any of the three years prior to the commercial production/operations of the Expansion phase		
2	For the business/ part of business/ unit for which EC has been granted under RIPS 2024		
3	Other Sales/ Trading activities by the business/ unit		
	Total		
		Should match with VAT/SGST Returns	Should match with VAT/SGST Returns

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 amounts have been duly paid as on date of application.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.4. CA Format 4: Capital Subsidy (Claim) Certificate

CA Format 4: Capital Subsidy (Claim) Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

I/We confirm that the Enterprise was in production / operation during the period for which the subsidy has been claimed i.e. <DD / MM / YYYY> to <DD / MM / YYYY>.

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.5. CA Format 5: Turnover Certificate

CA Format 5: Turnover Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

The Enterprise has reported a net sales / supply turnover in period _____ as shown in table below:

Table: Details of Net Sales / Supply Turnover

Sl. No.	Period	Turnover (INR)

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 amounts have been duly paid as on date of application.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.6. CA Format 6: Turnover (Expansion) Certificate

CA Format 6: Turnover (Expansion) Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

The Enterprise has reported a net sales / supply turnover in period _____ as shown in the table below:

Table: Details of Net Sales / Supply Turnover

Sl. No.	Pre / Post Expansion	Period	Turnover (INR)
	Pre-expansion	<< Specify for 3 financial years prior to commercial operation if available >>	
	Post-expansion		

I/We have thoroughly examined the books of accounts, invoices, debit/credit note, sales return of the enterprise and hereby certify that the turnover reported is solely attributable to the operational activities of the unit for [Specify Location]. I/We further certify that no trading turnover has been included within this turnover figure.

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.7. CA Format 7: Turnover (PLI Ethanol) Certificate

CA Format 7: Turnover (PLI Ethanol) Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by the Enterprise, I/we hereby certify that the Enterprise has reported a net sales turnover in year _____ as shown in Column Number 3 of the table below. Additionally, the volume of ethanol produced and sold to OMCs in the same year, expressed in liters (L), is provided in the table below, highlighting the company's production capacity and output in the specified fiscal year.

Table: Details of Net Sales Turnover and Production (Ethanol)

Sl. No.	Year	Turnover (in INR)	Total Production (in L)	Sale to OMCs (in L)

I/We have thoroughly examined the books of accounts, invoices, debit/credit note, sales return, stock register of the enterprise and hereby certify that the turnover and production reported is solely attributable to the operational activities of the unit for [Specify Location]. I/We further certify that no trading turnover has been included within this turnover figure.

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:



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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.8. CA Format 8: Seed Support Certificate

CA Format 8: Seed Support Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by the Enterprise, we hereby certify that the Enterprise has raised external capital of _____ between _____ and _____ .

The details of the external capital raised are mentioned in the table below:

Table: Details of Capital Raised

Details of fundraise	Particulars
Name(s) of Investor(s)	
Nature of Investor (e.g. VC, Angel Investor)	
Amount raised (in INR)	
Remarks	

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 amounts have been duly paid as on date of application.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise



RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.9. CA Format 9: Term Loan Certificate

CA Format 9: Term Loan Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by the Enterprise _____ situated at _____ involved in _____, I/we hereby certify that the Enterprise has been sanctioned a term loan of INR _____ from _____ repayable from _____ to _____ as per Sanction Letter No. _____ on _____. As per this Sanction Letter, INR _____ is earmarked specifically for investment in new Plant and Machinery.

Table: Details of Term Loan¹

Entitlement Certificate No:

Subsidy Details Head	Details	Remarks
Name of financial institution / bank		
Loan Sanction letter number & date		
Loan period (from and to)		
Total Sanctioned Amount (in INR)		
Amount of term loan availed for purchasing new plant and machinery or equipment / plant-related apparatus till the date of commencement of commercial operations (in INR)		
Annual Rate of Interest charged by Financial Institution/ Bank on term loan (%)		
Annual interest payable to Financial Institution/ Bank on term loan (in INR)		
Total Annual Interest paid to the Financial Institution/ Bank on the concerned loan for the claim year (in INR)		
Calculated amount of payable interest subsidy (in INR)		

CV

RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

1: This table is to be replicated for each loan, in case multiple loans taken by the unit are eligible interest subvention as per the provisions of RIPS 2024

I/We certify that the loan amount disclosed above as utilized for Plant & Machinery does not include any old / transferred plant & machinery.

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 amounts have been duly paid as on date of application.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.10. CA Format 10: Mother Ancillary Ecosystem Certificate

CA Format 10: Mother Ancillary Ecosystem Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations (Mother unit):-

Date of Commencement of Commercial Operations (Ancillary unit):-

More than 50% of the sales of the Ancillaries are attributable to the Mother Unit (Yes / No)

Ancillaries are within 50 kms of the Mother Unit (Yes / No)

Table: Details of Sales to Mother Unit

Ancillary	Period	Total production	Total Sales (in INR)	Sales to Mother Unit (in INR)	Sales to Mother Unit (in %)
Ancillary 1					
Ancillary 2					
Ancillary 3					
Ancillary 4					
Ancillary 5					

*Please add as many rows as number of Ancillary Units.

For the purposes of this certificate, 'Ancillary' refers to M/s._____.

For the purposes of this certificate, 'Mother Unit' refers to M/s._____.

For the purposes of this certificate, 'Enterprise' refers to M/s._____.

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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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

CG

RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.11. CA Format 11: Fundraising Certificate

CA Format 11: Fundraising Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by the Enterprise, we hereby certify that the Enterprise raised capital through the SME Platform _____ on _____. In this context, I/We confirm that the Enterprise has incurred an expenditure aimed at supporting the capital-raising efforts on the SME Platform. The details of the fundraising expenditures are mentioned in the table below:

Table: Details of Expenditure Supporting SME Platform Fundraising

Sl. No.	Expense Particulars	Cost (in INR)
1	Chartered Accountant Fees	
2	Legal Fees	
3	Platform Fees	
4	Other Fees (Please specify)	

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 amounts have been duly paid as on date of application.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

LG

RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.12. CA Format 12: Contract Research Certificate

CA Format 12: Contract Research Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts and contract agreement produced by the Enterprise, we hereby certify that the Enterprise has incurred the following cost for contract or sponsored research activity by the below mentioned Contracting Agency / Company on [Date] . The details of the contract research activity are mentioned in the table below:

Sl. No.	Contract Research Details	Details
1	Name of R&D Institute / technical college	
2	Cost of contract or sponsored research activity excluding the cost of land and buildings (in INR)	
3	Is the R&D institute / technical college certified by AICTE? (Yes / No)	
4	Details of contract or sponsored research activity	
5	Remarks	

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 amounts have been duly paid as on date of application.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

I/We hereby certify that the information provided herein is true, complete, and accurate to the best of my/our knowledge and belief, and that I/we have undertaken due care and diligence in providing

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information as would be expected of my office and position. I/We agree to provide any further information or documentation as may be required to verify the statements made in this form.

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.13. CA Format 13: Green Incentive Certificate

CA Format 13: Green Incentive Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Incentive Package availed by Enterprise under RIPS 2024:-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by the Enterprise, I/we hereby certify that the Enterprise acquired the assets in green technology and has paid the amount to the suppliers/institutions as mentioned in table below:

Sl.No.	Green Incentive Details Head	Details	Details/ Amount (Mention amounts excluding the cost of Civil Work)
1	Category of Environmental Projects		
2	Total Investment made in Environmental Projects (in INR)		
3	Total Investment in machinery and equipment for usage in clean production technologies (in INR)		
4	Total investment in captive renewable energy generation (in INR)		
5	Total Investment made in waste recovery through Zero Liquid Discharge / ETP, excluding civil work, as certified by Rajasthan Pollution Control Board (in INR)		
6	Total Investment made in air pollution control measures (in INR)		
7	Investment made in waste management projects (in INR)		
8	Investment in water measures (in INR)		
9	Investment in equipment for reuse and recycling of industrial waste, electronic waste and plastic waste, common spray dryer, common multiple effect evaporator (in INR)		

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Sl.No.	Green Incentive Details Head	Details	Details/ Amount (Mention amounts excluding the cost of Civil Work)
10	Investment in equipment for safety, occupational health for environmental compliances (in INR)		
11	Investment for implementation of green initiatives or developing innovations aimed at enhancing sustainability (in INR)		
12	Any Other Detail		

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.14. CA Format 14: Skilling & Training Certificate

CA Format 14: Skilling & Training Certificate

Investor ID :-

Project ID :-

Name of Enterprise :-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by the Enterprise, I/we hereby certify that the Enterprise has conducted employee training / skilling programs during the period _____. Additionally, I/we confirm that these programs were conducted in Rajasthan. The details of the training program are mentioned in the table below:

Training Details	Particulars
Total No. of workers in skilling / training activities	
Training cost per employee per month (in INR)	
Total cost of training per month (in INR)	
Period of skilling / training activities (in months)	
Name & address of institute where training was undertaken	
Remarks	

I/We further certify that the training provided was relevant and applicable to the skill development of [Number of employees] employees towards the production/operation of the unit setup by the Enterprise at [Specify Location].

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 amounts have been duly paid as on date of application.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

LSV

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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7.4.15. CA Format 15: Captive Renewable Power Plant Investment Certificate

CA Format 15: Captive Renewable Power Plant Investment Certificate

Investor ID :-
Project ID :-
Name of Enterprise :-
Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by M/s _____, we hereby certify that M/s _____ has established a [Capacity in MW] captive renewable power plant located at [Plant Location] on [Date]. The Enterprise has undertaken the following investment in setting up the captive power plant at the aforementioned location:

Sl. No.	Period	Investment in setting up captive power plant (INR)

I/We have thoroughly examined the books of accounts, invoices, cash bills, and cash receipts of the enterprise and hereby certify that no third party sale was conducted on the energy generated from the aforementioned power plant. The energy generated from the power plant has been exclusively utilized for production and operational activities of the unit set up by M/s _____ at [Specify Location].

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 amounts have been duly paid as on date of application.

Place:
Date:

(Signature with Seal)
Chartered Accountant
UDIN:

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.16. CA Format 16: RE Generation & Storage Certificate

CA Format 16: RE Generation & Storage Certificate

Investor ID :-

Project ID :-

Name of Enterprise:-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts produced by M/s _____, I/we hereby certify that M/s _____ has established a [Capacity in MW] renewable power plant located at [Plant Location] on [Date].

Sl. No.	Particulars	Details
1	Total Power Generation Capacity (in MW)	
2	Total Power Storage Capacity (in MW)	
3	No. of Green Hydrogen manufacturers in Rajasthan to which power has been sold <i>(to be filled only if Project seeks CSS / AS benefits)</i>	
4	No. of units sold to Green Hydrogen manufacturers in Rajasthan <i>(to be filled only if Project seeks CSS / AS benefits) (in MW)</i>	
5	Transmission Charge (INR/ per unit)	
6	Wheeling Charge (INR/ per unit)	
7	Cross Subsidy Surcharge (INR/ per unit)	
8	Additional Surcharge (INR/ per unit)	

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.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

LG

RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.17. CA Format 17: Employment Declaration

CA Format 17: Employment Declaration

Investor ID :-

Project ID :-

Name of Enterprise:-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts, salary records (i.e. pay roll, attendance register and PF challans) produced by M/s _____, I/we hereby certify that there is only one common provident fund code number maintained by the company for all its units situated in India and there is no separate provident fund account for the unit with the project ID mentioned above. I/We hereby certify that the list and the total number of employees working at the concerned unit is as mentioned below:

SN	Period of subsidy	Employee Details of the Unit which availed EC under RIPS 2024										Contribution towards EPF and ESIC	
		Domicile Employees (No.)					Non Domicile Employees (No.)					In INR	
		ST	SC	Wom en	PWD	Total	ST	SC	Wom en	PWD	Total	ST	SC Women PWD Total
1	Month												
2	Month												
3	Month												
4	Month												
5	Month												
6	...												

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

Verification

I/We have checked the books of accounts of the Enterprise, salary records (i.e. pay roll, attendance register and PF challans) and other relevant documents and certify that the aforesaid information is true and correct.

Place:

(Signature with Seal)

Date:

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.18. CA Format 18: Mandi Fee Declaration

CA Format 18: Mandi Fee Declaration

Investor ID :-

Project ID :-

Name of Enterprise:-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts and Mandi invoices produced by M/s _____, I/we hereby certify that the Mandi fee paid by the unit with the above-mentioned Investor and project ID for the time period _____ to _____, is as follows:

SN	Month	Mandi Name	Unique Identifier of the Unit	Total Mandi Fee Paid (in INR)	Total Mandi fee Claimed for Reimbursement (in INR) ¹
Total					

(1: For Mandi fee exemption in expansion cases, only charges related to the utilization of the expansion unit are eligible for reimbursement)

Verification

I/We have checked the books of accounts of the Enterprise, Mandi Invoices and other relevant documents and certify that the aforesaid information is true and correct.

Place:

Date:

(Signature with Seal)
Chartered Accountant
UDIN:

LG

RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.19. CA Format 19: VAT on PNG Declaration

CA Format 19: VAT on PNG Declaration

Investor ID :-

Project ID :-

Name of Enterprise:-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts and PNG invoices and specifically the VAT payment details produced by M/s _____, I/we hereby certify that the VAT paid by the unit with the above-mentioned Investor and project ID for the time period _____ to _____, is as follows:

SN	Month	PNG Vendor	Unique Identifier of the Unit	Total VAT paid on PNG (in INR)	Total VAT Claimed for Reimbursement ¹ (in INR)
Total					

(1: For VAT on PNG reimbursements in expansion cases, only charges related to the utilization of the expansion unit are eligible for reimbursement)

Verification

I/We have checked the books of accounts of the Enterprise, PNG Invoices and other relevant documents and certify that the aforesaid information is true and correct.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

7.4.21. CA Format 21: Land Cost Declaration

CA Format 21: Land Cost Declaration

Investor ID :-

Project ID :-

Name of Enterprise:-

Date of Commencement of Commercial Operations:-

After careful examination of the books of accounts of M/s _____, I/we hereby certify that the Enterprise has purchased the following land for establishing an R&D Center / GCC / Test Lab at a total cost of INR <cost to be inserted>:

S.No.	Plot/Khasra/ House Number	Area (Sqm)	Cost (in INR)	Village/ Colony	Block	Tehsil	District
1							
2							

Verification

I/We have checked the books of accounts of the Enterprise and other relevant documents and certify that the aforesaid information is true and correct.

Place:

Date:

(Signature with Seal)

Chartered Accountant

UDIN:

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

Place:

(Signature with Seal)

Date:

Authorized Representative of Enterprise



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Ready Reckoner



RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

8. Ready Reckoner

Note: The following table aims provide a summary of applicability & eligibility of specific incentives across incentive packages; however, for specific guidance, refer to the detailed eligibility criteria in the respective sections of the policy & guidelines.

SN	Incentive	Mfg.	Services	Sunrise	MSME	Start ups	Industrial Infra	R&D, GCC & Test Labs	RE Generation	M Sand
Tier 1: Standard Incentive Packages										
Asset Creation Incentives (ACIs)										
1	Capital Subsidy	✓	✓	✓	✓*		✓	✓		
2	Investment Subsidy	✓	✓	✓	✓	✓				✓
3	Turnover-Linked Subsidy	✓	✓	✓						
4	Seed Support					✓				
ACI Top-ups										
5	Employment Booster	✓	✓	✓						
6	Thrust Booster	✓	✓	✓						
7	Anchor Booster	✓	✓	✓						
8	Sunrise Booster			✓						
9	Interest Subvention	✓		✓	✓*		✓			
Special Incentives										
10	Flexible Land Payment Model	✓		✓						
11	Office Space Lease Subsidy		✓	✓						

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

SN	Incentive	Mfg.	Services	Sunrise	MSME	Start ups	Industrial Infra	R&D, GCC & Test Labs	RE Generation	M Sand
12	Additional Incentives for Power Intensive Sectors - Inclusion of RE CPP, RE GC in EFCI	✓	✓	✓						
13	5% Reimbursement of VAT paid on PNG	✓		✓						
14	5% Additional SGST Reimbursement	✓		✓						
15	Mother-Ancillary Ecosystem Incentive	✓		✓						
16	Banking, Wheeling, & Transmission Charges	✓		✓						
17	PLI – Ethanol sector only			✓						
18	Employment Generation Subsidy				✓					✓
19	Fundraising Incentive				✓					✓
20	Soft Loan for Setting up CFC				✓					
21	Business Incubation Center					✓				
22	Incentive for Tracking Device						✓			
23	Incentive for Logistics Management Software						✓			
24	Incentive for Fire-detection System						✓			
25	Contract Research Assistance							✓		
26	Land Cost Assistance							✓		

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

SN	Incentive	Mfg.	Services	Sunrise	MSME	Start ups	Industrial Infra	R&D, GCC & Test Labs	RE Generation	M Sand
27	Land at DLC Rates						✓			
Exemptions										
28	25% Stamp Duty Reimbursement	✓	✓	✓	✓	✓	✓	✓	✓	✓
29	25% Conversion Charge Reimbursement	✓	✓	✓	✓	✓	✓	✓	✓	✓
30	Electricity Duty Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓
31	Market / Mandi Fee Reimbursement	✓	✓	✓	✓	✓	✓		✓	✓
Tier 2: Add-On Incentives Based on State Priorities										
Green Growth										
32	Add on Green Incentive on Environmental Projects	✓	✓	✓	✓		Logistics Infra only	✓		
33	Add on Green Incentive on Green Finance				✓					
34	Subsidy for CSS & AS for Green H2			Only Green H2						
35	Transmission & Wheeling Charges for RE Storage/ RE Generation with Storage								✓	
Export Promotion										

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RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

SN	Incentive	Mfg.	Services	Sunrise	MSME	Start ups	Industrial Infra	R&D, GCC & Test Labs	RE Generation	M Sand
36	Freight Subsidy	✓		✓	✓					
Capability Development										
37	Skilling & Training Incentive	✓	✓	✓	✓	✓	✓	✓		
38	IP Creation Incentive	✓	✓	✓	✓	✓		✓		
Tier 3: Customized Incentives Packages										
39	Customized Packages	✓	✓	✓		✓	✓	✓	✓	✓

*: Capital Subsidy for MSMEs is only valid for manufacturing of alternatives for plastic products and Agro & Food Processing units.

#: Interest Subvention for Khadi MSMEs is applicable for 10 years.

By Order of the Governor



(Dr. Khushaal Yadav)

Joint Secretary to the Government

RAJASTHAN INVESTMENT PROMOTION SCHEME 2024 | Procedural Guidelines

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

09

Frequently Asked Questions (FAQs)



9. Frequently Asked Questions (FAQs)

9.1. The sector in which my unit operates is not included in the list of 'Thrust Sectors' under RIPS 2024. Is the project still eligible to avail incentives under RIPS 2024?

Answer: Yes, a manufacturing project / unit can avail of RIPS 2024 benefits even if its sector is not listed in the Manufacturing Thrust list. However, for service project / units, only sectors specified in the Services Thrust list will be eligible for benefits under RIPS 2024.

9.2. Which projects are eligible to receive 'Expansion' benefits under RIPS 2024?

Answer: For an enterprise to qualify for RIPS 2024 'Expansion' benefits, a minimum expansion investment of INR 50 crores is required for Manufacturing Enterprises and of INR 25 crores for Service Enterprises (this encompasses Sunrise sector enterprises). Additionally, the investment must constitute at least 25% of the existing EFCI base and result in a capacity increase of at least 20%. For MSMEs (as defined by Government of India), there are no minimum investment threshold for expansion. Projects under the following packages are not eligible for expansion-related benefits under RIPS 2024: Start-ups, Industrial Infrastructure, R&D, GCC and Test Centres, RE Generation & Storage, M-Sand.

9.3. When is a start-up considered 'woman founded and led'?

Answer: A start-up is considered women founded and led if at least 50% of the equity of the start-up is held by women founder(s) and at least one such woman equity-holders are also Key Managerial Personnel (KMPs) in the Start-up

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9.4. I am setting up an M-Sand Project under RIPS 2024. Can I seek incentives under the Manufacturing standard package?

Answer: No, M-Sand units will only be eligible to avail incentives under the 'Green Growth - M Sand' (Section 4.1.2) of RIPS 2024.

9.5. What are the eligibility criteria for Data Centers to receive Sunrise benefits?

Answer: For a Data Centre to qualify for benefits under the 'Sunrise' package, it must be among the first three mega or ultra-mega DC units in the state, i.e. an investment exceeding INR 100 crore. Additionally, such Data Centre must also have a minimum capacity of 10 MW.

9.6. Can I avail support under Central Govt. schemes or other State Govt. schemes while seeking support under RIPS 2024?

Answer: You will be eligible to apply for schemes governed by the Central Government while availing RIPS 2024 benefits, unless otherwise mentioned in the GoI scheme. However, a project won't be allowed to apply for an incentive of a similar nature to the ones availed under RIPS 2024, under any other Rajasthan Government scheme, unless specifically mentioned in the concerned scheme (e.g., interest subvention on loan taken for purchasing plant and machinery cannot be availed under multiple schemes unless explicitly stated otherwise)

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9.7. Can a project applying for the benefits applicable to Power-Intensive sectors seek support for both a captive renewable power plant and a group captive power plant under RIPS 2024?

Answer: An unit from the list of power intensive sectors can avail benefits on the investment made in both captive power plant as well as the equity investment done in group captive power purchase arrangement, provided the entire generation of the Captive Power Plant and the proportionate energy from the Group Captive is used in the concerned Power-Intensive unit.

9.8. I want to apply for Turnover-Linked Incentive for my project. What is included in 'turnover' in RIPS 2024?

Answer: "Net Sales Turnover" means the aggregate value of the realization of amount made from the sale of manufactured goods by the enterprise during a financial year. Income from other sources (non-operating activities) like interest received, grants or subsidies, trading activity, resale of products/ goods will not be counted under turnover.

9.9. Can an Ethanol Project (Sunrise Category) avail an Asset Creation Incentives in addition to PLI for Ethanol?

Answer: No, an Ethanol project can either avail PLI or any other asset creation incentive (ACI) under RIPS 2024.

9.10. How do I seek support for setting-up a Business Incubation Center under RIPS 2024?

Answer: If a Government or Private enterprise seeks incentives solely for a 'Business Incubation Centre,' it can apply under the 'Start-up' standard category of RIPS 2024. However, if a new or existing Manufacturing, Services, or Sunrise sector enterprise also wishes to avail benefits for setup of an 'Incubation Centre', it must submit a separate application under the 'Start-up' category.

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9.11. How do I seek support as a CFC under RIPS 2024?

Answer: A cluster includes 20 or more Micro and Small Enterprises (as recognised by GoI) engaged in similar activities, products, or processes within a district, may apply for a Cluster Incentive as recognized by the Government of India. These MSEs must share common technologies, skills, or production methods. To qualify for cluster incentive (i.e., land at DLC rates, soft loan), a Special Purpose Vehicle (SPV) must be formed under Section 8 of the Companies Act, 2013, with a minimum of 20 MSE members (though there is no limit on the maximum number of members).

9.12. What support has been extended to existing projects in the State?

Answer: For the first time under the RIPS 2024, existing projects are eligible to apply for 'Green Growth' Incentives and 'Export Promotion' incentives if they invest in green projects (as defined in RIPS 2024 or this procedural guidelines) or are exporting units for the first time.

9.13. What is the duration for existing projects in the State to apply for eligible incentives (i.e. freight incentive and green growth incentive)?

Answer: Enterprises must apply for an entitlement certificate within 1 year (12 months) of becoming eligible for the incentives available to existing projects in Rajasthan. For e.g., if a project becomes a first-time exporter on January 1, 2025, it must apply for a freight subsidy EC before January 1, 2026 in order to receive benefits under RIPS 2024.

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- 9.14. The Project has obtained the Entitlement Certificate for 75% Stamp Duty Exemption, 75% Conversion Charge Exemption, and Flexible Land Payment Model. Within how many months from the date of Entitlement Certificate must the Project commence commercial operations?**

Answer: An enterprise must commence commercial operation within 36 months from the date of availing stamp duty and/or conversion charge benefits.

- 9.15. My Project is spread over multiple tehsils in varying area categories. How do I determine the area category for my Project for computation of incentives?**

Answer: If investment in a project is made across multiple tehsils, the area category for such projects will be determined basis the area category in which the project has the maximum EFCI.

- 9.16. I want to apply for a customized package under RIPS 2024. How can I understand the formalities and next steps for the same?**

Answer: To apply for the customized package, enterprises must contact the Bureau of Investment Promotion (BIP). There are three tiers available: the Silver Package is for investments above INR 500 crore (employment generation threshold specified for a given category) and allows enterprises to choose from a mix of eligible Asset Creation Incentives (ACIs). The Gold Package, available for investments above INR 1,000 crore and generating over 800 employees, offers a 20% ACI booster on the Silver Package benefits, with the annual incentive ceilings still applicable. The Platinum Package, which applies to investments above INR 3,000 crore generating more than 1,500 employees, modifies the annual ceilings to 2.5% of the EFCI. For investments above INR 4,000 crore and focus on export and green technology, the Platinum Package offers a further modification with annual ceilings set at 3% of EFCI.

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9.17. How can I get further information on whether my Project is eligible to avail Anchor / Sunrise benefits?

Answer: Enterprises seeking Anchor or Sunrise benefits must contact the Industries Department or Bureau of Investment Promotion (BIP) to confirm their eligibility. This includes verifying whether the project is among the first three eligible mega or ultra-mega units in a specific sector or region.



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Udyog Bhawan, Tilak Marg,
Jaipur 302 005, Rajasthan, India.
Tel. +91 141 2227274, 2227812, 2227713.
bip.raj@nic.in | industries.rajasthan.gov.in

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