**In pursuance of the provision of clause (3) of article 348 of the Constitution of India, the Governor pleased to order the publication of the following English translation of Notification No. 420 /VII-A-2/2026/17(Udyog)/2013/E-6748, Dehradun, dated: 08.04.2026 for general Information.**

# Uttarakhand Government

**Industrial Development Section-02**

**Letter No. 420 /VII-A-2/2026/17(Udyog)/2013/E-67485**

**Dehradun, Dated: 08 ~~March~~ April, 2026**

## Office Memorandum

In accordance with sub-Para xxviii of paragraph 11 of the "Uttarakhand Mega Industrial and Investment Policy-2025 (In short Mega Policy-2025)" the Governor is pleased accord approval to the Indusrial Development, Government of Uttarakhand to Promulgate the following standard operating procedure (SoP) for the implementation of the policy, namely-

**The Guidelines for Implementation of Uttarakhand Mega Industrial and Investment Policy, 2026**

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| **Short title 1.** | These guidelines may be called the Uttarakhand Mega Industrial and Investment Policy 2025 Implementation Guidelines, 2026. |
| **Duration 2.** | These guidelines shall remain in effect for the duration of the Uttarakhand Mega Industrial and Investment Policy-2025, unless amended or superseeded. |
| **Definitions 3.** | In addition to the terms defined in Para 6 of the Uttarakhand Mega Industrial and Investment Policy-2025, the terms used in these guidelines are as follows- |
| | (i) **"CA"** means a professional registered with the Institute of Chartered Accountants of India (ICAI) under the Chartered Accountants Act, 1949;<br>(ii) **"CE"** means a professional registered with the Institution of Engineers India (IEI);<br>(iii) **"Registered Lease Deed"** means a lease/ownership agreement executed under the Registration Act, 1908 as applicable to the State of Uttarakhand;<br>(iv) **"Khatauni"** means a document certifying a person's legal rights over land, the area of the land, the plot number, and the landowner, issued by the competent authority under Section 32 of the Uttar Pradesh Land Revenue Act, 1901 (as applicable to the State of Uttarakhand);<br>(v) **"SIDA"** means the Uttarakhand State Industrial Development Authority, constituted by Industrial Development Section-01, vide notification No. 2381/VII-I. D-01/2005-137-Udhyog/2005, dated July 7, 2005;<br>(vi) **"Workshop Building Map"** means the document approved by the Competent Authority/SIDA under the UP Industrial Area |

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| | Development Act, 1976;<br>(vii) **"Ownership of the Unit"** means the ownership of the enterprise. This may be in the form of a sole proprietorship/registered partnership/LLP/registered company/registered society or any other legal entity.<br>(viii) **"Act"** means the Uttarakhand Enterprises Single Window Facilitation and Clearance Act, 2012 (as amended from time to time);<br>(ix) **"District Empowered Committee"** means the Empowered Committee constituted at the district level under the Act;<br>(x) **"Commercial Production Certificate"** means the certificate issued by the General Manager, District Industries Centre in favour of the unit, as proof of commencement of commercial production by the unit, as per Clause 6 (x) of these guidelines;<br>(xi) **"Stamp paper"** means a document issued under the Indian Stamp Act, 1899 (as applicable in the state of Uttarakhand) on which stamp duty has been paid'<br>(xii) **"Registration fee"** means the fee charged for registration at the Sub-Registrar's office under the Registration Act, 1908, to record the sale and purchase of property in the government documents.<br>(xiii) **"Permanent Residence Certificate"** means a document issued by the Sub-District Magistrate/Tehsildar, the competent authority of the Revenue Department, as proof of permanent residence in Uttarakhand. |
| **Department Authorized to operate** **4.** | These guidelines will be implemented by the Industrial Development Department, Government of Uttarakhand, through the Directorate of Industries and the District Industries Centres functioning under it. |
| **Financial Incentives** **5.** | The financial incentives described in Paragraph-10 of the Policy will be payable, subject to the restrictions in Paragraph-11 (iii) of the Policy, subject to the availability of budget for the relevant item, as per eligibility. |
| **General Conditions** **6.** | The enterprise/unit must comply with the following conditions to receive financial incentives under the Policy- |
| | i. To avail financial incentives under the policy, the enterprise must comply with all the conditions mentioned in the policy and these guidelines.<br>ii. The benefits of financial incentives will be payable to the unit as per the Large Enterprise Investment Category (Large/Ultra Large/Mega/Ultra Mega) of the unit as classified in Paragraph-8 (iii) of the policy.<br>iii. For the purpose of calculation of Large Enterprise Category/Large Enterprise Investment Category/Capital subsidy/Hill Incentives, all invoice amounts (excluding tax) of fixed capital investment (as applicable) admissible under this guideline, which are paid through bank and certified by the bank, will be taken into account.<br>iv. The 'Category (Large)' of a 'New Industrial Unit' will be |

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| | determined on the basis of eligible fixed capital investment in eligible plant and machinery.<br>v. The following fixed capital investment will be taken into account for determining the 'Category (Large)' of units applying under 'Substantial Expansion of Existing Enterprise':<br>(a) Total fixed capital investment in 'Plant & Machinery' installed in the unit before expansion.<br>(b) Total eligible fixed capital investment in the form of 'Eligible Plant & Machinery' after expansion.<br>vi. For determining the 'Investment Category (Large/Ultra Large/Mega/Ultra Mega)' of the unit for 'Capital Incentive' and 'Hill Incentive', the total eligible fixed capital investment of the unit in workshop building and plant & machinery (excluding land and other capital investment) will be taken into account.<br>vii. In case of 'Substantial Expansion of Existing Enterprise', for determining the 'Investment Category (Large/Ultra Large/Mega/Ultra Mega)' of the unit for 'Capital Subsidy' and 'Hill Incentive', the total eligible fixed capital investment in workshop building and plant & machinery (excluding land and other capital investments) of the unit after the date of CAF application for expansion will be taken into account.<br>viii. After verifying the date of commercial production of the unit, the General Manager, District Industries Centre of the concerned district will issue the 'Commercial production certificate' of the unit on the prescribed format on the basis of the offline application of the unit on the prescribed format and the following records-<br>(a.) An affidavit in the prescribed format regarding the unit's commencement of commercial production.<br>(b.) First invoice, for the purchase of the main raw material related to the unit's product.<br>(c.) First invoice, for the sale of the product, produced by the unit.<br>(d.) Copy of the electricity load acceptance letter.<br>(e.) Electric meter sealing certificate.<br>(f.) First electricity bill of the unit.<br>(g.) GST registration certificate.<br>(h.) Photographs of the unit (in case of expansion, photographs before and after the expansion)<br>**Note:** 1. In the event of a mismatch between the above documents, the unit will be required to provide additional documents as per demand.<br>2. In case of 'Substantial Expansion of Existing Enterprise', in order to prove the date of commencement of commercial production after expansion, the unit shall submit copies of all such documents (such as sanction letter for increase in electricity power load, CTO certificate issued by Pollution Control Board) which have been obtained for the purpose of expansion.<br>ix. The minimum 25 percent increase in production capacity resulting |

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| | from substantial expansion by an existing enterprise will be determined by comparing the unit's turnover in the first quarter after expansion/diversification with the turnover for the same period in the previous financial year. In other words, the unit's turnover in the first quarter after expansion/diversification must be at least 25 percent higher than its turnover for the same period in the previous financial year.<br>**Explanation:** The following activities will not be accepted as expansion/diversification-<br>(a.) Installation of new plant and machinery in an existing unit by replacing old plant and machinery, which does not result in the desired increase in production capacity.<br>(b.) Expansion, improvement, or development of the workshop building or other internal infrastructure in the existing unit has been carried out only, but the required plant and machinery has not been upgraded.<br>(c.) Only product testing, storage, or research and development facilities have been developed in the existing unit, but the required plant and machinery have not been upgraded.<br>x. The ownership of the unit can be in the form of a sole proprietorship /registered partnership/ LLP/ registered company/ registered society or any other legal entity.<br>xi. For setting up the enterprise, approval from the competent authority/SIDA on the workshop building plan/layout plan and consent to operate (CTO) for running the enterprise must have been obtained.<br>xii. Consent to Operate (CTO) must have been obtained from the Uttarakhand Pollution Control Board.<br>xiii. Consent to Operate (CTO) must have been obtained from the Uttarakhand Fire Department.<br>xiv. All licenses/permissions required for the operation of the enterprise must have been obtained from the competent authority.<br>xv. Units using old/refurbished machinery and plant or relocated from another location will be ineligible for subsidy under the policy.<br>xvi. If any case related to the establishment, activities, or subsidy claim of the unit is subjudice, the unit will be ineligible for all types of subsidies under the policy.<br>xvii. The units which have 'applied for CAF under Single Window' or 'have started commercial production' before the date of issue of the policy i.e., 15th July, 2025, may be eligible for the financial incentives as permissible under the policy, by undertaking 'substantial expansion' as defined in the policy.<br>xviii. Those units which have applied for CAF under single window before the date of issue of policy i.e. 15th July, 2025 and have not come into commercial production, after establishing the fixed capital investment proposed by them under CAF application and starting commercial production, will be eligible for financial |

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| | incentives as per eligibility, by applying for CAF for sufficient expansion in the policy period and fulfilling other conditions.<br>xix. In order to make the unit/enterprise eligible for financial incentives under substantial expansion of the existing enterprise, it will be mandatory to create 'additional' 'minimum threshold capital investment' and 'Permanent Employment' as defined for the category of Large enterprise investment in Paragraph-8 (iii) of the policy.<br>xx. To be eligible for financial incentives, an eligible enterprise must provide a minimum of 70 percent permanent employment to permanent residents of the state. On demand, to prove this, the unit will provide, "Permanent Residence Certificates" issued by the competent authority of the Uttarakhand Government, for all personnel employed in the unit. The unit will submit an affidavit stating that at least 70 percent of the permanent employment in the unit is to residents of the state of Uttarakhand and that the Permanent Residence Certificates of all personnel employed by the unit are maintained in the office, which will be submitted upon demand by the 'District Industries Centre' or 'Directorate of Industries'.<br>xxi. Under Clause 11 (xii) of the policy, it will be mandatory to make the claim for the first installment of capital subsidy/Hill Incentive within 06 months from the date of issue of 'Letter of Satisfaction' and for subsequent installments, it will be mandatory to make the claim within 06 months from the respective anniversary of the date of issue of 'Letter of Satisfaction'.<br>xxii. The following conditions will be followed for stamp duty reimbursement-<br>(a.) Reimbursement of stamp duty chargeable on lease/purchase/transfer of land by an entrepreneur is payable as per the permissible amount, but stamp duty reimbursement will not be payable on lease/purchase/transfer of a building.<br>(b.) Reimbursement of stamp duty chargeable on lease/purchase/transfer of a previously established unit, whether operational or closed, will not be payable.<br>(c.) Reimbursement of stamp duty chargeable on all land associated with the unit's project will be payable as per the permissible amount. This includes land used for the unit's workshop building, storage facility, research and development building, office building, mandatory minimum green area (as per SIDA norms), internal roads, and other facilities essential to the project, but will not include land located at a location other than the original project site.<br>(d.) It will be mandatory for the unit to make the claim for stamp duty reimbursement through the online portal within |

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| | 06 months from the date of issue of 'Letter of Satisfaction'. |
| **Eligible/Ineligible7. Capital Investment** | **i. Eligible Plant and Machinery for the determination of the Unit Category (Large Enterprise)/Investment Category (Large/Ultra Large/Mega/Ultra Mega) and for the Capital Subsidy/Hill Incentive –**<br>(a.) Plant, machinery, and equipment directly related to product manufacturing.<br>(b.) Ancillary equipment, molds, dies, jigs, etc., related to product manufacturing.<br>(c.) Motors related to plant and machinery.<br>(d.) Electrical lines, panel boards, switchboards, MCB boxes, and other permanent electrical equipment installed from the meter to the machinery for plant and machinery operation.<br>(e.) Electrical substation or transformer, if installed exclusively for the unit concerned.<br>(f.) Non-conventional power plant / captive power plant, if the entire energy generated from it is being used by the unit for its own enterprise operation and permission is obtained from the competent authority (UPCL / UREDA) for its installation.<br>(g.) esting equipment and research and development (R&D) equipment installed in the unit.<br>(h.) Water purification plant required for manufacturing.<br>(i.) Equipment related to pollution control plant, including collection, treatment, and disposal facilities, effluent treatment plant.<br>(j.) Boiler.<br>(k.) Expenditure on installation, commissioning, and transportation costs of plant and machinery.<br>(l.) Expenditure incurred on the initial installment of insurance premium for plant and machinery.<br>(m.) Handling equipment directly related to the plant and machinery.<br>**ii. Ineligible Plant and machinery for determination of the Unit category (Large enterprise)/Investment category (Large/Ultra large/Mega/Ultra Mega) and Capital Subsidy/Hill Incentives-**<br>(a.) Plant and machinery stored in storage or not directly related to the manufacturing work.<br>(b.) Security equipment such as CCTV, fire fighting equipment.<br>(c.) Old/refurbished machinery/relocated machinery.<br>(d.) Office materials such as computers, laptops, furniture, and stationery.<br>(e.) Vehicles (regardless of their intended purpose).<br>(f.) All electrical lines and equipment from the electric meter to the transformer.<br>(g.) Batteries, bulbs, tubes, fans, air conditioners, furniture, storage materials, plant and machinery repair tools, spare parts, etc., and all temporary materials.<br>(h.) Raw materials, packaging materials, fuel, consumables, etc.<br>(i.) Sewage treatment plants. |

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| | (j.) Measuring instruments.<br>(k.) Any other plant and machinery not listed as eligible plant and machinery under the policy/guidelines.<br>**iii. Civil works eligible for determination of Investment category (Large/Ultra Large/Mega/Ultra Mega) and Capital subsidy/Hill Incentives-**<br>(a.) Workshop buildings, i.e., buildings constructed for the installation and operation of plant and machinery.<br>(b.) Research and development (R&D) buildings, if located within the workshop premises.<br>(c.) Buildings for testing facilities, if located within the workshop premises.<br>(d.) Storage buildings and other buildings related to the manufacturing process, if located within the workshop premises.<br>(e.) Fire fighting and power transmission rooms, if located within the workshop premises.<br>(f.) Concrete or metal tanks, constructed for use in manufacturing operations.<br>**iv. Civil Works Ineligible for determination of Investment Category (Large/Ultra Large/Mega/Ultra Mega) and Capital Subsidy/Hill Incentive-**<br>(a.) Expenditure on land development.<br>(b.) Office buildings and other buildings for administrative or management use.<br>(c.) Approach roads and internal roads.<br>(d.) Boundary and boundary gates, guard rooms.<br>(e.) Refreshment rooms, restaurants, auditoriums, rest houses/guest houses.<br>(f.) Residential premises.<br>(g.) Taxes, fees, and map approval expenses related to civil works.<br>(h.) Any other construction, not listed in the eligible civil works.<br>**v. Other Capital investment ineligible for determination of Unit Category (Large Enterprise)/ Investment Category (Large/Ultra Large/Mega/Ultra Mega) and Capital Subsidy/ Hill Incentive -**<br>(a.) Capital investment in ineligible plant and machinery.<br>(b.) Capital investment in ineligible civil works.<br>(c.) Pre-Operating Expenditure of the enterprise.<br>(d.) Capitalized interest amount.<br>(e.) Working Capital/Cash Credit Limit.<br>(f.) Expenditure on consultancy fees, design and drawings.<br>(g.) Expenditure on licenses, permissions, royalties, etc.<br>(h.) Expenditure on land, land leveling, land development.<br>(i.) Expenditure on intellectual property rights, software, goodwill, intangible assets. |
| **Stages of Applying for Financial Incentives** | **8. The various stages of applying for financial incentives under this policy will be as follows-**<br>i. Application to express 'Intent' to receive financial incentives under the policy. |

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| | ii. Application for 'Eligibility testing/Letter of Satisfaction' under the policy.<br>iii. Application for 'Financial incentives' permitted under the policy.<br>iv. Application for 'Appeal' before the 'State Empowered Committee' by the party dissatisfied with the decision. |
| 8.1 | **Application for expressing Intent to receive Financial Incentives-**<br>i. Firstly, while applying for CAF on the Single Window Portal www.investuttarakhand.uk.gov.in, it will be mandatory for the unit to mark 'YES' in the prescribed column in the application form, to express its intent to avail financial incentives under the policy.<br>ii. If any unit fulfilling the eligibility conditions under this policy has mistakenly not marked 'YES' in the prescribed column as above at the time of CAF application, then it will have to apply within 15 days from the date of issue of this guideline or within 01 month from the date of CAF application (whichever is later) to express its intent for financial incentives under the policy, as follows-<br>a. In the case of a CAF related to the 'District Empowered Committee', the offline application will be submitted to the General Manager, District Industries Centre of the concerned district.<br>b. In the case of a CAF related to the 'State Empowered Committee', the offline application will be submitted to the Director General/Commissioner of Industries, Directorate of Industries, Dehradun.<br>c. No such application will be considered after the said period.<br>iii. Manufacturing enterprises that have applied under the State's "Customized Package/Concession Policy for Special Category Enterprises," but have not received the benefits, will be required to submit an offline application to the Directorate of Industries, Dehradun, within 30 days from the date of issue of this guideline, along with an affidavit in the prescribed format and the following documents, to avail the benefits of this policy under Clause 11(xv) of the policy. After the said date, this exemption received under Clause 11(xv) of the policy will automatically expire:<br>a. Proof of application by the unit under the "Customized Package/Concession Policy for Special Category Enterprises."<br>b. CAF Application/In-Principal Approval Certificate.<br>c. Copy of the proposed project report. |
| 8.2 | **Application for Eligibility Test/Letter of Satisfaction -**<br>The unit expressing 'Intent' for subsidy under the policy shall apply for eligibility test/Letter of Satisfaction as per Para 11 (vii) of the policy by selecting 'Mega Policy-2025' on the 'Incentive Tab' of the single window portal www.investuttarakhand.uk.gov.in along with the following documents:<br>i. Detailed Project Report in the prescribed format.<br>ii. Copy of the 'In-Principal Approval' certificate issued on CAF |

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| | | regarding the 'new unit'/ 'substantial expansion of the existing unit' (as applicable).<br>iii. Copy of the certificate issued by the CA on the prescribed format regarding the total fixed capital investment in the unit, eligible under the policy, from the date of CAF application on the single window till the date of applying for eligibility test/ Letter of Satisfaction.<br>iv. Applicable documents related to land and land ownership (such as Khasra, Khatauni, Land Registry Form, Lease Deed, Land Use Change Certificate, Land Purchase Permission, etc.).<br>v. A certificate issued by a Chartered Civil Engineer (CA) in the prescribed format in favor of the unit, detailing the fixed capital investment in civil works eligible for Capital Subsidy/Hill Incentives, and certifying that the fixed capital investment for civil works has been estimated at the rate issued by the Public Works Department or the actual expenditure, whichever is lower.<br>vi. Copy of the workshop building plan and the CTO (Consent to Operate) approved by the competent authority/SIDA.<br>vii. Electricity connection approval letter/Meter sealing certificate.<br>viii. GST registration certificate.<br>ix. Consent letter issued by the Pollution Control Board for operation of the enterprise.<br>x. No objection certificate issued by the Fire Department regarding operation of the enterprise.<br>xi. Copy of any other license/permission/no objection required for operation of a specific category of enterprise.<br>xii. Commercial Production Certificate issued by the General Manager, District Industries Centre, in favor of the unit.<br>xiii. In case of expansion, a copy of the GST returns for the first quarter after the expansion and for the same period of the previous year prior to the expansion.<br>xiv. In respect of mandatory minimum employment, certificate for EPF/ESI payment, a certified copy of the payroll of permanent employees working in the unit, and a copy of the contract signed by the employer with a registered contractor in case of temporary employment, along with a proof of payment.<br>xv. Documents related to the ownership of the unit (registration certificate of society/company/LLP/partnership firm/trust, etc., self-attested bio-data in case of sole proprietorship).<br>xvi. Aadhaar card and PAN card of the applicant proprietor/director/partner/chairman/authorized signatory.<br>xvii. Affidavit on the prescribed format.<br>xviii. Photographs of the unit (clearly showing the name/address and installed machinery).<br>xix. Google Map link of the unit/enterprise site. |
| 8.3 | **Application for Financial Incentives -**<br>In accordance with Para 11 (xii) of the Policy, applications for financial incentives permitted under the Policy must be submitted by selecting 'Mega Policy-2025' on the 'Incentive Tab' of the single window portal www.investuttarakhand.uk.gov.in, along with the following documents- | |
| | 8.3.1 | **Documents for Stamp Duty Reimbursement-** |

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| | | i. Self-attested copy of the Public Data Entry (PDE) form.<br>ii. E-stamp receipt.<br>iii. Receipt for registration fee.<br>iv. Self-attested copy of the Stamp Duty estimate.<br>v. Copy of the sale deed/lease deed. |
| | 8.3.2 | **Documents for the first installment of Capital Subsidy/Hill Incentive-**<br>i. A copy of the Bank Appraisal Report issued by the financing bank/financial institution in respect of the project. In the case of self-financed units, a copy of the appraisal report issued by the bank/financial institution in which the unit has an account or by the organization/person/authority empanelled by the Directorate of Industries, Uttarakhand.<br>ii. Item-wise and price-wise details of plant and machinery/equipment certified by a Chartered Accountant (CA), clearly stating that all bills and vouchers related to their purchase have been verified and all the details being recorded are correct as per the rules.<br>iii. A certificate issued by a Chartered Civil Engineer (CCE) in favor of the unit, detailing the unit's fixed capital investment in civil works eligible for Capital Subsidy/Hill Incentives, and certifying that the fixed capital investment for civil works has been estimated at the rate issued by the Public Works Department or the actual expenditure, whichever is lower. (This certificate is only submitted if the unit has made additional capital investment in civil works after applying for eligibility test/Letter of Satisfaction)<br>iv. A copy of the certificate issued by the CA on the prescribed format regarding the fixed capital investment established by the units involved in expansion/diversification, both before and after expansion.<br>v. An affidavit by the unit owner in the prescribed format regarding the capital investment and permanent employment established from the date of the unit's application for the CAF till the date of issuance of the 'Letter of Satisfaction' in favor of the unit under the policy.<br>vi. All invoices issued by registered vendors/service providers related to eligible fixed capital investment and proof of payment from the bank.<br>**Note-**<br>1. Invoices/payment proofs related to eligible fixed capital investment will not be uploaded on the portal. These documents must be submitted by the entrepreneur or their authorized representative to the concerned District Industries Centre within 05 working days from the date of application on the online portal for Capital subsidy/Hill incentive. If these documents are not submitted by the |

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| | | entrepreneur to the District Industries Centre within the stipulated period, the online application submitted by the entrepreneur will be rejected on this basis.<br>2. On the basis of the invoice submitted by the entrepreneur and the proof of payment, the online application after verifying the documents submitted by the entrepreneur will be forwarded to the Directorate of Industries by the District Industries Center and the offline documents received will be preserved at the District Industries Center level and will be submitted on demand from the higher level. |
| | 8.3.3 | **Documents for the Next Installment of Capital Subsidy/Hill Incentive -**<br>i. Self-certified copy of electricity bill and for the last one year.<br>ii. Copy of GST return for the last one year.<br>iii. Invoice and proof of payment from the bank, for additional capital investment (if made after the 'Letter of Satisfaction' was issued). (Submit offline to the concerned District Industries Centre within 05 working days from the date of online application)<br>iv. Employment Pension Fund/ESI proof of payment for additional employment generation (if made after the Letter of Satisfaction was issued), certified copy of the payroll of permanent employees working in the unit, in case of Temporary employment, copy of the contract entered into by the employer with the registered contractor and proof of payment.<br>v. A copy of the documents mentioned in Paragraph 8.3.2 (i, ii, iii) regarding additional capital investment (if made after the date of issuance of the Letter of Satisfaction).<br>vi. An affidavit issued by the entrepreneur in the prescribed format regarding the unit being operational for the past one year and the minimum fixed capital investment and minimum employment maintained continuously in the unit. |
| | 8.4 | **Appeal -** Under Paragraph 11 (xiv) of the Policy, any party dissatisfied with the decision of the 'High Level Empowered Committee', may submit an online application to the 'State Empowered Committee' within 30 days from the date of issuance of the Committee's decision, along with the following documents-<br>i. A copy of the decision letter/order issued by the Committee.<br>ii. The dissatisfied party's own version of the decision on Rs. 10 Stamp paper.<br>iii. Documents relating to the enterpreneur version on the decision. |
| **Institutional structure and Process for disposal of** | **9.** | i. The applications received for amendment in CAF from the units which have not expressed the 'Intention' of financial incentive under the policy due to mistake at the time of CAF application, will be disposed of by the General Manager, District Industries |

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| **applications** | Centre/Directorate of Industries as follows-<br>(a) The application relating to the 'District Empowered Committee' will be forwarded to the Directorate of Industries by the General Manager, District Industries Centre, after obtaining the committee's recommendation, for amendment in the in-principal approval certificate. After examining the recommendation received as above, the Directorate of Industries will amend the 'In-Principal Approval certificate' received on the CAF accordingly.<br>(b) After examining the application related to the 'State Empowered Committee' and obtaining approval from the Director General/Commissioner of Industries, amendments will be made accordingly in the 'In-Principal Approval certificate' and it will be presented for approval in the next meeting of the 'State Empowered Committee'.<br>ii. Under this policy, the online application received on the prescribed portal for eligibility test/issuance of Letter of Satisfaction or Financial Incentive will be scrutinized by the General Manager, District Industries Centre of the concerned district.<br>iii. The incomplete or incorrect application form shall be returned to the unit by the concerned General Manager, District Industries Centre along with his query/comment within 07 working days from the date of its receipt.<br>iv. All deficiencies/queries/remarks in incomplete or incorrect application forms will be noted by the General Manager only once.<br>v. And if the application is forwarded to the District Industries Centre without the applicant clearing all the queries/ comments/ deficiencies, then the General Manager will give one more chance to the unit and will return it to the applicant with his comments for clearing the deficiencies.<br>vi. If the application is again forwarded to the District Industries Centre by the applicant without clearing all the queries/comments/deficiencies, then the online application will be forwarded to the Directorate of Industries with the recommendation of the General Manager 'to reject' the application.<br>vii. If the application has been recommended for cancellation by the General Manager due to inquiries/comments/deficiencies not being resolved in a timely manner, the unit's application will be treated as a new application, if it reapplies. If a new application is received late, it will be treated accordingly as a delayed application.<br>viii. The complete and correct application form will be forwarded to the Directorate of Industries, Uttarakhand by the concerned General Manager, District Industries Centre along with his recommendation/comments and inspection report within 15 working days from the date of its receipt. |

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| | ix. If the application form is not forwarded by the concerned General Manager, District Industries Centre within the stipulated 15 working days, then the concerned application will be automatically forwarded to the Directorate of Industries, Uttarakhand. Considering the automatically forwarded application that the General Manager, District Industries Centre has conducted physical inspection of the records of the unit and the concerned unit, the disposal process of the application will be done at the Directorate of Industries level within the stipulated time. In this situation, the concerned General Manager, District Industries Centre will be held responsible for any shortcoming.<br>x. Before forwarding each claim of any unit to the Directorate of Industries level, the General Manager, District Industries Centre will conduct a 'physical inspection' and forward his inspection report on the prescribed format through the portal within the stipulated time regarding the installation of plant and machinery in the unit and the functioning of the unit.<br>xi. The scrutiny of the applications received at the Directorate of Industries, Uttarakhand level will be done by the 'Scrutiny Committee' constituted as follows, within 30 working days from the date of receipt of the application at the Directorate level–<br>1. Director General/Commissioner Industries - Chairman<br>2. Director/Additional Director - Member<br>3. Finance Controller - Member<br>4. Joint Director/Deputy Director Industries - Member Secretary<br>5. Concerned GM, DIC - Presenting Officer<br>xii. If any deficiency is found in the application form after scrutiny, then a query can be made from the General Manager/Unit Owner of the concerned District Industries Centre by the Directorate of Industries level.<br>xiii. After scrutiny, the complete and correct application forms will be presented by the Scrutiny Committee, with its recommendation to the Director General/Commissioner of Industries, Uttarakhand, who will present it before the concerned Committee within the next 15 days as follows:<br>1. Application related to Eligibility test/Letter of Satisfaction before the 'State Empowered Committee'.<br>2. Applications for Financial incentives will be presented before the 'High Level Empowered Committee' constituted under Clause 11 (xiii) of the Policy.<br>xiv. As proof of eligibility of financial incentive, a 'Letter of Satisfaction' will be issued by the Director General/Commissioner of Industries, Directorate of Industries, Uttarakhand in favour of the concerned unit on the prescribed format within 07 working days from the date of issue of minutes related to 'In-Principle Approval' of the 'State Empowered Committee' on the application |

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| | related to Eligibility test/Letter of Satisfaction.<br>xv. Within 07 working days from the date of issue of minutes related to the decision of the 'High level Empowered committee' on the application for Financial Incentive, the Director General/Commissioner of Industries, Directorate of Industries, Uttarakhand will send the Approval order or rejection/decision information related to financial incentive to the concerned unit.<br>xvi. The application regarding the appeal before the State Empowered Committee, made by the party dissatisfied with the decision of the High Level Empowered Committee, will be examined by the General Manager, District Industries Center within 15 working days and forwarded to the Directorate of Industries. The Scrutiny Committee constituted at the Directorate of Industries level shall examine the application within 30 working days and submit it along with the recommendation to the Director General / Commissioner Industries who shall forward it to the State Empowered Committee within 15 working days for decision.<br>xvii. The 'State Level Empowered Committee' will dispose of the applications as per the provisions of the policy and guidelines. |
| **Disbursement of Financial Incentives 10.** | i. As per the financial incentives approved by the competent level under the policy, the concerned General Manager, District Industries Centre will demand budget from the Directorate of Industries, Uttarakhand.<br>ii. The budget will be sent to the concerned district by the Directorate of Industries in the order of approval of Financial Incentive as per the availability of budget in the concerned item.<br>iii. On availability of budget, the General Manager, District Industries Centre will release the amount of financial incentive, approved by the competent level, in the bank account of the unit after obtaining the following documents from the unit-<br>1. Notarized agreement on ₹100 Stamp paper between the General Manager and the Unit Owner, in the prescribed format.<br>2. Physical Inspection report on the prescribed format by the General Manager, District Industries Centre or his representative (not below the rank of Assistant Manager) regarding the functioning of the unit and the minimum 'threshold fixed capital investment' and 'permanent employment' established in it. |
| **Miscellaneous 11.** | i. **Determination of priority of beneficiary units in view of limited availability of budget under the policy** - Under Para 11 (iii) of the policy, within the budget limit fixed for the policy, there is a provision for allowing financial benefits to eligible units on 'first come first serve' basis. Under this, after the eligible unit comes into commercial production, priority for Financial Incentive under the policy will be given to the units on the basis of |

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| | 'Date of applying for Eligibility test/Letter of Satisfaction' i.e., those units which after starting commercial production will apply for eligibility test/Letter of Satisfaction first, will be given priority for this as compared to those who apply later.<br><br>If more than one unit has applied for 'Eligibility Test/Letter of Satisfaction' on the same date, then they will be given preference in the following order-<br>1. Enterprises falling under Paragraph 11(xv) of the Policy which have submitted written 'Intent' within the stipulated time limit for Financial Incentives under 'Mega Policy-2025' in place of the 'Customized package'.<br>2. The unit which has the earlier date of commercial production.<br>3. The unit whose CAF application date at 'Single Window' is earlier.<br>4. A unit which generates more employment with less fixed capital investment.<br><br>**ii. Prior Permission for Change of Ownership of a Unit -** Under Para 11 (xvii) of the Policy, prior to a change in the ownership or management of a unit, the unit will submit an offline application along with relevant documents for permission to the Directorate of Industries through the General Manager, District Industries Centre. The received application will be examined by a Scrutiny Committee. Based on the recommendation of the Scrutiny Committee, the Director General/Commissioner of Industries may issue permission/order. The permission related to the change of ownership will be presented for consideration/approval in the next meeting of the State Empowered Committee.<br><br>**iii. Prior Permission for Unit's Relocation -** Under Para 11 (xviii) of the Policy, prior to relocation, the unit must submit an offline application along with relevant documents to the Directorate of Industries through the General Manager, District Industries Centre. The received application will be examined by a Scrutiny Committee. Based on the Scrutiny Committee's recommendation, the Director General/Commissioner of Industries may issue permission/order. The permission for relocation will be presented to the State Empowered Committee for its consideration/approval in the next meeting. If a unit established in Category A or B relocates outside its category, the case will be presented to the 'High-level Empowered Committee' constituted under the Policy for adjustment of the previously received 'Hill Incentives' in 'Capital Subsidy'.<br><br>**iv. Disposal of Delayed applications for Eligibility Test/ Letter of Satisfaction-** Delayed applications received by any unit for eligibility test/Issuance of Letter of Satisfaction under Para 1(ix) of the policy will be disposed of as follows- – |

(a) 5% deduction will be made in the permissible rate of subsidy for one full month (i.e., 30 days).

(b) In case of delay of less than 01 month i.e., 30 days, the subsidy rate admissible to the unit will be reduced proportionately.

(c) The above-mentioned reduction in the admissible rate of subsidy will be applicable on all the Annual Installments of Capital Subsidy payable to the unit, but the above-mentioned reduction will not be applicable on the rate of 'Hill Incentive' and 'Stamp Duty Reimbursement' payable to the unit.

(d) Any application received with a delay of more than one year (365 days) for Eligibility testing/Issuance of Letter of Satisfaction, will be rejected. In other words, the unit will not be eligible for any Financial Incentives under the policy.

**Example-** If the online application for Eligibility test/Issuance of Letter of Satisfaction is submitted by unit X of 'Ultra Large' Enterprise Investment category with a delay of 45 days on the portal, then the rate of Capital Subsidy will be determined as follows after deducting 7.50 percent from the admissible Capital Subsidy rate of 12 percent-

$$\text{Eligible Capital Subsidy Rate} = 12\% \times \frac{100-7.50}{100} = 11.10\%$$

v. **Settlement of Delayed Capital Subsidy/Hill Incentive/Stamp Duty Reimbursement Claims -** Under Para 11 (xii) of the Policy, there is a provision for online application through the Single Window Portal for admissible subsidy claims under the Policy within 06 months from the date of issue of Letter of Satisfaction to the unit (Cut-off date). Financial incentive claims received after the said stipulated period will be settled by making the following deductions in the admissible subsidy-

| Delay Period | Deduction in Allowable Gratuity |
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| From 1 to 15 days. | At the rate of 0.50 percent per day. |
| More than 15 days up to 1 month (30 days). | Total 8 percent. |
| From 1 month (30 days) to 6 months (180 days). | At the rate of 8 percent per month. |

**Note-**

a. Claims received with a delay of more than 06 months will not be considered under any circumstances.

b. The deduction in subsidy as above will be made from the

subsidy admissible on claims received late, but it will not affect the liability for future subsidy claims received on time.

c. In case of late submission of claims for the next installments of Capital Subsidy/Hill Incentive under Para 11(xii) of the Policy, deduction as above will also be made.

**Example-** Unit X, described in Para iv, spent ₹1.00 crore as stamp duty for the land purchased for the establishment of the unit in a Category A district. This unit has established a eligible fixed capital investment of ₹300 crore. Claims for stamp duty reimbursement and capital and Hill Incentives were submitted online on the portal 300 days after the date of issuance of the Letter of Satisfaction in favor of the unit. The Financial incentives payable to the unit will be calculated as follows:

**Calculation of Stamp Duty Reimbursement -** The unit has spent ₹1.00 crore in stamp duty. Therefore, the stamp duty reimbursement amount is estimated at ₹50 lakh at the rate of 50 percent. However, the unit has not claimed stamp duty reimbursement within 6 months (180 days) from the date of issue of the satisfaction letter, but after 300 days, i.e., with a delay of 120 days (4 months). Therefore, 8 percent x 4 = 32 percent will be deducted from the admissible subsidy. Thus, the stamp duty reimbursement payable will be calculated as follows-

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| Stamp Duty | = ₹ 50 Lakh | x | $\frac{100-32}{100}$ | = | ₹ 34 Lakh |

**Calculation of first installment of capital subsidy -** The unit has submitted the online application for eligibility test/issuance of Letter of Satisfaction on the portal with a delay of 45 days. Therefore, the rate of admissible capital subsidy will be 11.10 percent instead of 12 percent, which will be effective on each installment of capital subsidy. Calculated first annual installment of Capital Subsidy = ₹ 300 crore x 11.10 percent/10 years = ₹ 3.33 crore. The first installment of Capital Subsidy has been claimed with a delay of 120 days (04 months). Therefore, 08 percent x 04 = 32 percent will be deducted from the admissible subsidy. Thus, the first installment of capital subsidy will be payable as follows-

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| First installment of capital Subsidy | = ₹ 3.33 Crore | x | $\frac{100-32}{100}$ | = | ₹ 2.2644 Crore |

**Calculation of the first installment of Hill Incentive -** In Category-A districts, 2 percent (maximum ₹10 crore) Hill Incentive is admissible for the 'Ultra large' category. Therefore, the calculated Hill Incentive for the unit is ₹300 crore x 2 percent/10 years = ₹60 lakh. The first installment of

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| | Hill Incentive has been claimed with a delay of 120 days (04 months). Therefore, 08 percent x 04 = 32 percent will be deducted from the admissible amount. Thus, the first installment of Hill Incentive calculated as follows will be payable-<br>Hill Incentive = ₹ 60 Lakh x (100-32)/100 = ₹ 40.80 Lakh<br>vi. **Clarification/Change/Amendment of These Guidelines** - In the case of any ambiguity in these guidelines, the Director General/Commissioner of Industries, Uttarakhand, shall have the authority to issue clarifications. The Uttarakhand Government shall have the authority to amend or change these guidelines.<br>vii. **Application Form Format/Portal Development** - The Director General/Commissioner of Industries, Uttarakhand will be authorized for determining the application form format, portal development and other related works for financial incentives/subsidies under the policy. |
| **Workflow 12. Diagram** | **I. Eligibility Test/Letter of Satisfaction Process**<br>Expression of Intent for Mega Policy-2025 at the time of application on Single Window Portal (by Unit)<br>(State Empowered Committee)<br>↓<br>In-principal Approval on CAF within maximum 15 days (CAF Nodal)<br>↓<br>Application for mandatory permission/approval before establishment of enterprise on Single Window Portal<br>(by Unit)<br>(Permission/Approval by the concerned department)<br>↓<br>Establishment of Enterprise (by the entity owner)<br>↓<br>Application for prior permission to operate enterprise on Single Window Portal (by Unit)<br>(Permission/No objection by the concerned department)<br>↓<br>Commercial operation of the enterprise within the Standard Investment period prescribed for the large enterprise investment category<br>(by Unit)<br>↓<br>Application for Commercial Production Certificate to the General Manager, District Industries Centre<br>(by Unit)<br>↓ |

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| | Issuance of Commercial Production Certificate (General Manager, District Industries Centre)<br>↓<br>Application for eligibility test/Letter of Satisfaction under the policy from Incentive Tab of Single Window Portal within a maximum period of 06 months under clause-11(vii) of the policy<br>(by Unit)<br>↓<br>Forwarding of application to Directorate of Industries within 15 working days<br>(Concerned General Manager, District Industries Centre)<br>↓<br>Scrutiny of Application by the Scrutiny Committee constituted at the Directorate of Industries level within 30 working days.<br>↓<br>Presentation by the Director General/Commissioner of Industries before the State Empowered Committee within 15 days<br>(Disposal of application by State Empowered Committee)<br>↓<br>Issue of Letter of Satisfaction in favour of the Unit against the recommended application within 07 working days (Director General/Commissioner Industries)<br><br>**II. Procedure for applying for Financial Incentives**<br>Application for Financial Incentive under the policy from the Incentive Tab of the Single Window Portal within a maximum period of 06 months from the date of issue of Letter of Satisfaction as per clause 11(xii) of the policy.<br>(For subsequent Annual Installments, within 06 months from the respective anniversary of issue of Letter of Satisfaction accordingly)<br>(by the Unit)<br>↓<br>Forwarding of application to Directorate of Industries within 15 working days<br>(Concerned General Manager, District Industries Centre)<br>↓<br>Scrutiny of application by the Scrutiny Committee constituted at the Directorate of Industries level within 30 working days.<br>↓<br>Presentation by Director General/Commissioner of Industries before the High-Level Empowered Committee within 15 days<br>(Disposal of application by High Level Empowered Committee) |

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| | ↓<br>Issuing approval order or rejection/decision information to the unit within 07 working days in respect of the recommended application (Director General/Commissioner Industries)<br>↓<br>Releasing of financial incentive amount in favour of the Unit as per budget availability by the General Manager, District Industries Centre.<br><br>**III. Appeals Process**<br>Appeal through Incentive Tab of Single Window Portal (Within 30 days)<br>↓<br>Scrutiny and forwarding of application by General Manager, District Industries Centre. (15 days)<br>↓<br>Scrutiny of Appeal related application by Scrutiny Committee at Directorate of Industries level (30 days)<br>↓<br>Presentation before the State Empowered Committee (15 days)<br>↓<br>Uploading of decisions on Single Window Portal/ Compliance as per decision from competent level |

**Note:** In case of any difference appears between the Hindi and English versions of the above guidelines, the Hindi version shall prevail.

**(Vinay Shankar Pandey)**
**Secretary.**

**Letter No. 420 (1)/VII-A-2/2026/17(Udyog)/2013/E-67485, Dated.**

**Copy: - Sent to the following for information and necessary action: -**

1. Secretary to the Hon'ble Governor, Uttarakhand.
2. Principal Secretary, Hon'ble Chief Minister, Government of Uttarakhand.
3. Senior Principal Private Secretary- Chief Secretary, Government of Uttarakhand.
4. All Additional Chief Secretaries/Principal Secretaries/ Secretaries/ Incharge Secretaries, Uttarakhand Government.
5. Principal Resident Commissioner, Uttarakhand, New Delhi.
6. Chief Investment Commissioner, Uttarakhand, New Delhi.
7. Divisional Commissioner, Kumaon Division, Nainital/Garhwal Division, Pauri.
8. Director General/Commissioner, Industries Department, Uttarakhand.
9. All District Magistrates, Uttarakhand.
10. All Head of Department, Uttarakhand.
11. Managing Director, SIIDCUL, Dehradun.
12. Chief Exeutive Officer, SIDA.
13. All General Managers, District Industries Centres, Uttarakhand to the Director General/Commissioner, Industries, Uttarakhand.
14. The Additional Director, Government Printing Press, Roorkee, District-Haridwar is requested to publish the above in the next gazette and to make available 50 copies.
15. Finance (Expenditure and Control) Section-2, Government of Uttarakhand.
16. Guard File.

**By order,**

(Shiv Shankar Mishra)
Deputy Secretary.