GUIDELINES

Aatmanirbhar Gujarat Scheme for Assistance to Large Industries and Thrust Sector

Read: Government Resolution No -MIS-102022-1271(2)-I dated.05/10/2022

The Guideline is issued in reference to above referred Govt. Resolution for purpose of understandable processing of applications only. For the purpose legal interpretation, the provisions under Govt. Resolution will prevail.

Guideline under the Scheme –

1. **Operative Period –Date.05.10.2022 to 04.10.2027**
2. **Eligible Investment Period:**
   Eligible Investment period will be considered as per para 3.1 of the G.R.
   As per para 3.2 of the GR of this scheme, Large industrial undertakings opting /applying under provisions as referred at clause 16.2 or 16.4 of the GR the assets acquired and paid for the investment made during the operative period of previous scheme (GR no.MIS-102020-327024-I dated 01/09/2020) till the date of issue of GR (i.e. from 7/08/2020 – 4/10/2022) shall also be considered for calculating eligible FCI.

3. **Separate GST registration:** In case the unit carries out trading activities as well as manufacturing from the same premises, such that separate GST registration for manufacturing and trading/services is not permissible under GST law, in such cases, the unit shall maintain separate books of account duly certified by CA for the manufacturing unit and that shall suffice.

4. **Procedures to apply under the Scheme** –
   Eligible Industrial Undertakings can apply as per following procedures to get approvals under the scheme

Process	**Process Flow**			
	Step 1	**Step 2**	**Step 3**	**Step 4**
A. Registration Certificate	RC			
B. Provisional Eligibility Certificate		PEC		
C. Claim for Interest Subsidy			PEC Based	FEC Based
D. Claim for SGST			PEC Based	FEC Based
E. Claim for EPF			Quarterly/Half yearly/ Annual claim after DoCP and after issuance of PEC	
F. Final Eligibility Certificate			FEC	

A. REGISTRATION –

1. Application for Registration shall be made in the prescribed format along with requisite documents as mentioned in **Annexure – A**.
2. Industrial undertaking can apply for registration within one year from Date of First Disbursement of Term Loan or within one year from Date of Commencement of Commercial Production or within one year from date of issue of GR for the scheme i.e. 05.10.2022, whichever is later. **Industrial undertaking may also apply before Date of First Disbursement of Term Loan or before Date of Commencement of Commercial Production.**
3. The application shall be approved/rejected by the competent authority as defined in Para 11.1 of the scheme. The applicant may however, re-apply within the eligible period of application as at 2 above.
4. By merely getting Registration Certificate, the Industrial Undertaking will not be entitled to avail incentives automatically, it shall have to follow procedure for availing of incentives.
5. If the unit is not eligible under thrust sector as defined in para 1.5 of the scheme, then the application will be considered under the general sector.

B. PROVISIONAL ELIGIBILITY CERTIFICATE (PEC) –

1. Application for Provisional Eligibility Certificate will be made to The Joint Commissioner of Industries, Large-INC Branch, Office of Industries Commissioner, Udyog Bhavan, Gandhinagar in the prescribed format along with requisite documents as mentioned in **Annexure – B**. Applicant has to provide details of Investment (Acquired and Paid) up to the Date of Commencement of Commercial Production.
2. An inspection will have to be carried out by an officer or a team appointed by Industries Commissioner for physical verification of assets upon receipt of application for PEC.
3. The Application for provisional eligibility certificate received after the prescribed time-limit, shall be subject to deduction of only delayed period beyond the eligible period as defined in para 9.1 of the GR from the eligible incentive period. The incentive period deducted from the eligible period in Provisional Eligibility Certificate shall have an effect in Final Eligibility Certificate also, whether the Application for Final Eligibility Certificate is received within the time-limit or not.

   E.g., If the application is made with a 'delayed period' of 6 months, (i.e. after one & half year from the DOCP) and an applicable incentive for 10 years, then the incentive period shall be reduced to 9.5 years and it shall start 6 months after DoCP in case of Net SGST and in case of interest subsidy, 9.5 years from 6 months after DoCP/Date of first disbursement of term loan (as opted by the applicant).

4. The Eligible Fixed Capital Investment (eFCI) for Provisional Eligibility will be decided on the basis of actual assets acquired and paid up to DoCP.

5. In case Bank / Financial Institute has sanctioned Term Loan to Company for setting up of multiple Projects in state / country, then Industrial Undertaking shall have to furnish certificate from bank(s)/ Financial institution(s) for bifurcation of term loan for the project holding registration under the scheme.
6. The annual ceiling for Net SGST reimbursement of incentive based on PEC will be calculated as per para 5.1 of the said G.R.
7. For interest subsidy, the reimbursement shall be paid on **actual repayment of interest within the limits prescribed in clause 4.1 of the GR.**

Example:

Let's, assume a large project in thrust sector in category 1 taluka is set up

If a project has a total FCI of INR 2,000 crores and has made investment of INR 600 crore upto DoCP, in such case, the eFCI works out to INR 500 crore and accordingly PEC is issued. Then the annual ceiling will be calculated based on an eFCI of INR 500 crore.

Interest Subsidy:

The annual limit for such project shall be 1.2% of eFCI.

Year	Overall annual Ceiling of Interest subsidy (1.2% of 2,000 cr.)	Annual ceiling based on PEC (1.2% of 500 cr.)	Eligible Interest subsidy on PEC (assumption)	Claim disbursement (Minimum of C, D)
A	B	C	D	E
1	24	6	5	5
2	24	6	15	6
	TOTAL			11

Net SGST Reimbursement

The annual limit for such project shall be 8% of eFCI.
The annual ceiling for reimbursement of incentive based on PEC will be 8% of INR 500 crore i.e. INR 40 crore.

Year	Overall annual Ceiling of Net SGST	Annual ceiling based on PEC (8% of 500 cr.)	Eligible Net SGST Reimbursement on PEC (assumption)	Claim disbursement (Minimum of C, D)

	(8% of 2,000 cr.)			
A	**B**	**C**	**D**	**E**
1	160	40	10	10
2	160	40	50	40
	TOTAL		60	50

C. FINAL ELIGIBILITY CERTIFICATE (FEC) –

1. Application for Final Eligibility Certificate will be made to The Joint Commissioner of Industries, Large-INC Branch, Office of Industries Commissioner, Udyog Bhavan, Gandhinagar in the prescribed format along with requisite document as mentioned in **Annexure C**. Applicant has to provide details of Investment (Acquired and Paid) up to the Date of completion of the project or upto the last date of eligible investment period as specified in para 3 of the GR.
2. Final Eligibility Certificate is mandatory for all Industrial undertakings to continue availment of incentives. If Industrial Undertaking availing the benefits under the scheme based on Provisional Eligibility, application for Final Eligibility Certificate must to be made within the prescribed time-limit, else **Incentives based on Provisional Eligibility shall be temporarily stopped till the application for final eligibility is received.**
3. If entire investment gets completed as on the date of commercial production, Industrial Undertaking may apply directly for final eligibility certificate instead of provisional eligibility certificate. Such application shall have to be made within one (1) years from DoCP or from date of issuance of registration certificate, or within one year from the date of issue of G.R. whichever is later.
4. If entire investment gets completed within eligible investment period as specified in para 3 of the GR, Industrial Undertaking has a choice to directly apply for Final Eligibility Certificate (without applying for PEC) with requisite details within one year from the DoCP or within one year from the date of issuance of registration certificate or within one year from the date of issue of G.R. whichever is later.
5. If the application received after the time-limit prescribed at point no. 3, 4 the incentive period will be reduced according to the delayed period from the eligible incentive period and incentive period shall start after deducting only the delayed period from the date of commencement of commercial production or from the date of first disbursement of loan, as the case may be.

   E.g., If the application is made with a 'delayed period' of 6 months, (i.e. after one & half year from the DOCP) and an applicable incentive for 10 years, then the incentive period shall be reduced to 9.5 years and it shall start 6 months after DoCP in case of Net SGST and in case of interest subsidy, 9.5 years from 6 months after DoCP/Date of first disbursement of term loan (as opted by the applicant).

6. After the issuance of Final Eligibility Certificate, the assistance received by Industrial Undertaking on the basis of Provisional Eligibility will be re-scheduled/ re-structured and the difference between Provisional Eligibility and Final Eligibility will be adjusted/disbursed.
7. In case Bank(s) / Financial Institution(s) has/have sanctioned Term Loan to Company for setting up of multiple Projects in state / country, then Industrial Undertaking shall have to furnish certificate from bank(s)/ Financial institution(s) for bifurcation of term loan for the applied project.

D. CLAIM for Assistance of Interest Subsidy –

1. The online application for claim will be submitted in prescribed format with requisite documents as mentioned in **Annexure D**.
2. In any case, the industrial undertaking shall have to bear a minimum 2% interest levied on term loan by the financial institution. (*If the unit is located in Category I area and rate of interest is 8%, then reimbursable rate of interest will be 6%.*)
3. lf the industrial undertaking becomes defaulter, it will not be eligible for interest subsidy for the default period, and such default period will be deducted from the period eligible for interest subsidy. The default will be determined as per the RBI guidelines. i.e. if industrial undertaking has not paid regular instalments and interest for 90 days after due date, such default period will be deducted from the period eligible for interest subsidy.
4. If the Term Loan issued by Bank(s)/financial institution(s) is taken over by another Bank(s)/financial institution(s), then outstanding (only principal) amount of term loan by issuer bank(s)/financial institution(s) on date of taken-over will be considered. However, if the term loan released by another bank(s)/financial institution(s) is lower than the outstanding amount of issuer bank then revised amount of term loan will be considered for calculation of Interest Subsidy. However the eligible period of interest subsidy will continue as per option exercised by industrial undertaking.
5. In case the enterprise has availed the loan in foreign currency, the reimbursement of interest subsidy shall be considered as per the exchange rate as on date when repayment was due or actual date of repayment by applicant to the bank, whichever is lower.
6. If Industrial undertaking will pay full term loan before the eligible incentive period, then Industrial undertaking will not be eligible for further incentive of interest subsidy.
7. If Industrial Undertaking has availed Finance through "Letter of Credit" or "Buyers Credit" from Bank / financial institution during eligible investment period, it will be considered as term loan for interest subsidy only after conversion of "Letter of Credit" or "Buyers Credit" into term loan during the eligible investment period. In such cases, the date of disbursement of term loan shall be considered from the date of first utilization of Letter of Credit. However, no interest for this period shall be eligible for reimbursement.

8. The appraisal report from bank shall be required to be submitted for availing interest subsidy. In case of lending by consortium of banks/multiple banks, the appraisal report for entire project from any participating bank shall suffice. To further clarify, if separate loans are being taken for different activities, appraisal report for all such activities shall be required from the bank/FI.
9. In case Bank / Financial Institute has sanctioned Term Loan to Company for setting up of multiple Projects in state / country, then Industrial Undertaking shall have to either maintain a separate bank account or furnish bank certificate for repayments of principal and interest for the applied Project.
10. Claims for Last Year of Incentive Period will be disbursed only after issuance of Final Eligibility Certificate.

E. CLAIM for Net SGST Reimbursement

1. The online application for claim will be submitted in prescribed format with requisite documents as mentioned in **Annexure E.**
2. Industrial Undertaking having Provisional Eligibility and/or Final Eligibility Certificate can submit a claim application based on sanctioned amount of PEC/ FEC in the prescribed format along with requisite documents from the date of commercial production on quarterly basis. However, the unit may also submit claim on a half yearly or annual basis.
3. Any new/existing Industrial Undertaking that decides to carry out expansion at some other premises other than the existing premises will not be considered as an "Expansion Unit" and may apply as a "New Unit" for incentives. Such enterprises shall have to obtain a IEM/IL/LOP acknowledgement for the applied location, however such Industrial Undertaking may obtain a separate GST registration number for Net SGST reimbursement, however, it is not mandatory to obtain a separate GST registration number but units shall have to maintain a separate books of accounts. (i.e. applicant shall have to maintain separate records for Purchase, Sale, Cash Flow etc. for the applied project)
4. The Industrial Undertaking will have to submit First claim from the Date of Commercial Production till the immediate Quarter end. (For Example: If DOCP for any Industrial Undertaking is 15th May 2023, it shall submit a first claim for its first quarter from 15th May 2023 to 30th June 2023 and then subsequent quarters/half yearly/ annual claims will follow for the incentive period.) Similar principle shall apply for the last quarter of the total claim period.
5. The Industrial Undertaking will have to submit the subsequent claims matching with the quarter - start and end dates. For cases where a unit does not have claim for a particular quarter/half year/year, the industrial undertaking shall have to submit an application for "nil" claim for that particular period.
6. **Claim Application shall be scrutinized by Office of Industries Commissioner and eligible Net SGST reimbursement will be disbursed accordingly.**

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7. **90% of the eligible Net SGST reimbursement will be disbursed at the time of every claim under Provisional Eligibility Certificate and Final Eligibility Certificate. The industrial undertaking shall have to submit copies of GSTR 3B, Credit Ledger and Cash Ledger duly certified by GST office.**

   Remaining 10% of assistance will be kept on hold and it will be reimbursed with the rescheduled reimbursements after issuance of FEC and submission of GSTR 3B, Credit Ledger and Cash Ledger duly certified by GST office.

8. Unutilized annual limit of Incentive of Net SGST Reimbursement as per the eligibility certificate will not be allowed to carry forward for next year. Hence, the investment limit for that particular year will have to be consumed in that particular year itself and no carry forward will be allowed.
9. Claims for Last Year (Last Four Quarters) of Incentive Period will be disbursed only after issuance of Final Eligibility Certificate and submission of Annual returns (GSTR – 9 and 9C) to the office of Industries Commissioner.
10. While filing the claim for Net SGST Reimbursement, if any balance is found in credit ledger then such amount will be deducted from the claim for reimbursement.
11. Detailed asset verification will be carried out on submission of application for FEC.
12. After carrying out the asset verification, the authority will visit only once a year during the eligible incentive period.

13. <u>In case only **EXPANSION** project is sanctioned under the scheme:</u>

    For expansion projects, the capital investment of the existing project and the capital investment in the expansion project shall be calculated proportionately against the total capital investment. The claim submitted for assistance by the unit shall be disbursed in proportion to that ratio. The net SGST incentive shall be reimbursed within the sanctioned annual limit of the unit.

For Example,

Type of Project	Total Investment (Rs. In lacs)	% of investment
Existing Project	1000.00	62.50 %
Expansion project	600.00	37.50 %
Total	**1600.00**	**100.00 %**

It has been calculated taking into account the amount of Gross Fixed Capital Investment (Rs. 600.00 lakhs) actually made for the expansion project. The amount of investment sanctioned for the expansion project shall not be taken into account for calculating the percentage.

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Total SGST paid by company (for Existing and Expansion Project) (Rs. Lacs)	% of the Amount of investment for Expansion Project	Amount eligible for calculation of Net SGST incentive (Rs. In lacs)
Rs. 2000.00	37.50 %	Rs. 750.00

14. Claim Amount: In case **NEW unit as well as its EXPANSION** unit are sanctioned under the scheme:

    In case the unit is approved as both new project and expansion project under this scheme, the claim presented by the unit shall be apportioned in proportion to the investment sanctioned for the new and expansion project of the unit. Also, accordingly the claim amount has to be paid within the annual individual limit of both the project.

15. For enterprises engaged in job work of articles as per section 2(68) of The CGST Act 2017, as an eligible activity, it is clarified that, such activities shall also be eligible for Net SGST incentives.

F. CLAIM for EPF Reimbursement

1. Industrial Undertaking has to submit claim application quarterly/half yearly/yearly for reimbursement of EPF with Documents as mentioned in Annexure F.
2. The eligible unit may claim EPF reimbursement for new employment generated (as per definition of new employee under this resolution) from the date of initiating investment (during the operative period of the scheme) and during the eligible incentive period of EPF reimbursement for the unit.
3. The Industrial Undertaking will have to submit First claim from the Date of Commercial Production till the immediate Quarter end. (For Example: If DOCP for any Industrial Undertaking is 15th May 2022, it shall submit a first claim for its first quarter from 15th May 2022 to 30th June 2022 and then subsequent quarters will follow for the incentive period.) However, the unit may also submit claim on a half yearly or annual basis. For cases where a unit does not have claim for a particular quarter/half year/year, the industrial undertaking shall have to submit an application for "nil" claim for that particular period.
4. The Industrial Undertaking will have to submit the subsequent claims matching with the quarter - start and end dates.
5. The claim for First time registered Employees with EPF authority and domicile of Gujarat will be eligible for assistance under this scheme.
6. First time registered Employee means such employee who did not have a Universal Account Number (UAN) prior to joining the claimant industrial undertaking and appointed by the industrial undertaking.

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7. In case of expansion/ diversification by large industrial undertaking, the assistance will be granted only for incremental employee holding first time UAN registration under EPF over the employees already on roll prior to the date of initiation of expansion/diversification.

G. Timeline for approval of application –

Stage	Timeline for approval from the date of submission of complete application
Registration	30 days for projects upto INR 1000 Crore 60 days for projects > INR 1000 Crore
Provisional Eligibility Certificate (PEC)	60 days
Final Eligibility Certificate (FEC)	90 days for projects upto INR 500 Crores 120 days for projects > INR 500 Crores
Claim disbursement	60 days

H. Terminology

1. **Eligible FCI**

Desalination plant(s) or plant(s) for generation of renewable power set up by the industrial undertaking, which are meant exclusively for the captive use of the project shall also be considered as eligible FCI.

2. **Expansion –**
   a. New/existing enterprise that decides to carry out expansion at same premises as existing enterprise shall be considered as an "Expansion Unit". However, such enterprises shall have to obtain IEM/IL/LOP for Expansion Project.

   b. In case of expansion/diversification, the status of the enterprise (MSME/Large Industrial Undertaking) shall be determined on the basis of gross investment in existing Gross Fixed Investment in Plant & Machinery of the existing industry as on the date of initiation of expansion/ diversification and gross investment in Plant & Machinery of expansion/ diversification project. A C.A. Certificate in this regard shall have to be submitted by the enterprise.

   c. In case the production period is less than 3 years of Industrial Undertaking, then the Utilization of existing Installed Capacity must be 75% of existing installed capacity in atleast any one year.

3. **Multiple Projects** –

a. Industrial Undertaking simultaneously establishes multiple projects in different premises for same product within same campus will be termed as single project.
b. If the industrial undertaking availing incentive under this Scheme is already manufacturing the same product in one or more existing industrial units in Gujarat owned by it or by its subsidiary, then the turnover of all such existing industrial units of the same product for five consecutive years commencing from the year in which the industrial undertaking avails incentive under this resolution shall not- be lower than the average turnover of the same product in the immediately preceding three financial years from the year in which the industrial undertaking avails incentive under this resolution. If the turnover in any of the five consecutive years, is lower than the average turnover of the immediately preceding three years from the year in which the industrial undertaking avails incentive under this resolution, then the net SGST incentive shall be reduced to the extent of net SGST applicable on the difference of average turnover of preceding three financial years and the actual turnover of the same product.

4. **Installed capacity** –
   a. In cases, where appraisal report by bank(s)/ financial institution(s) is not available, the industries commissioner office will assess the installed capacity based on a certificate issued by "Chartered Engineer".

5. **First Sale Bill –**
   a. First Invoice of Eligible Product manufactured in plant of the eligible project will be considered as First Sale Bill. However, if First Invoice is for sale of product of trial production, such remarks must be mentioned in respective invoices and all such invoices of trial production shall have to be submitted to office of industries commissioner whenever required. The industrial undertaking may opt either date of invoice of trial production or date of invoice of commercial sale as DoCP.
   Such trial production should not be more than 1% of the annual installed capacity.
   b. Date of First Sale Bill defined as above shall be treated as Date of Commencement of Commercial Production (DoCP).

Industries Commissioner

Encl. – Annexure A to F

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Annexure – A

Checklist – Application for Registration

No.	Particulars
1.	Application form for Registration duly filled, stamped and signed by authorized signatory.
2.	Constitution of Enterprise Company Incorporation Certificate, Memorandum of Article of Association / Copy of Partnership deed (Firm Registration) / Agreement of LLP
3.	Applicable industrial registration certificate (IEM Part - A / IL / LOP)
4.	Consent to Establish from GPCB (If applicable)
5.	GST Registration with all annexures
6.	Document related to legal possession of land. Index – 2 for change in ownership with Registered Purchase / Lease / Rent deed OR Possession letter if the plot or shed is in GIDC estate.
7.	Valid Non-agriculture permission for industrial use from competent authority
8.	Notarized Affidavit for non availment of incentive under any other state government scheme (with Authority Letter or Board of Resolution, as may be applicable)
9.	Declaration regarding Establishment of Captive Effluent Treatment Plant or having access to Common Effluent Treatment Plant (In case of Pharmaceuticals and/or APIs Sector)
10.	Bank Sanction Letter (If applicable)
11.	Bank Account Statement for First Disbursement of Term Loan (If applicable)
12.	First Sale Bill (If production has already been commenced for project)
13.	Detailed Project Report (DPR) DPR should contain at-least – Overview of the Project, – Product Details and Capacity with its respective manufacturing sector, – Description of Manufacturing Process, – Project Cost and Means of Finance etc.
14.	Audited Annual Report for the Financial Year before the initiation of Expansion Project.
15.	CA Certificate showing Gross Block Details before the date of initiating expansion project (in prescribed format)
16.	Chartered Engineer certificate regarding utilization of existing installed capacity of the preceding three financial years from the year in which initiating the expansion project (in prescribed format). In case, the unit has completed less than three years in production, then previous two years' or one year's as the case may be.

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Annexure – B

Checklist – Application for Provisional Eligibility

No.	Particulars
1.	Application form for Provisional Eligibility duly filled, stamped and signed by authorized signatory.
2.	Registration Certificate issued under the Scheme
3.	Applicable industrial registration certificate (IEM Part - B / IL / LOP etc.)
4.	Consent to Operate (CTO) from G.P.C.B. (If applicable)
5.	Sanction Letter of Term Loan from Bank / Financial Institution, if applicable
6.	Bank Account Statement for First Disbursement of Term Loan (If applicable)
7.	Valid Proof regarding Establishment of Captive Effluent Treatment Plant or having access to Common Effluent Treatment Plant (In case of Pharmaceuticals and/or APIs Sector)
8.	Chartered Accountant Certificate / Statutory Auditory Certificate for Fixed Capital Investment up to Date of Commencement of Commercial Production (In prescribed format)
9.	Detailed Expenditure Statement for Project up to Date of Commencement of Commercial Production (In prescribed format)
10.	In case of self-fabricated machines, machine wise valuation Certificate of Chartered Engineer (Mechanical) (In prescribed format)
11.	In case of imported second hand Plant & Machineries, certificate of residual life from Chartered Engineer.
12.	Certificate of Chartered Engineer (Civil) for Civil Works up to Date of Commencement of Commercial Production (In prescribed format)
13.	Agreement for Technical knowhow, Design, Drawings and Patent(if applicable)
14.	Affidavit in prescribed format for local employment, Govt. dues / outstanding, court case against Govt. (In prescribed format)
15.	First Sale Bill
16.	Approved Building Plan
17.	Attendance Register / Salary Register of Employees
18.	Employment Statement (In prescribed format)
19.	List of Existing Machineries before initiating Expansion with values (In prescribed format) in case of expansion
20.	Chartered Engineer's Certificate for Utilization of Existing Installed Capacity for Last Three Years from DoCP, in case of Expansion (In prescribed format

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Annexure – C

Checklist – Application for Final Eligibility

No.	Particulars
1.	Application form for Final Eligibility duly filled, stamped and signed by authorized signatory.
2.	Registration Certificate issued under the scheme
3.	Provisional Eligibility Certificate issued under the Scheme (If applicable)
4.	Applicable industrial registration certificate for additional items commenced after the date of production (IEM Part - B / IL / LOP etc.)
5.	Valid CCA obtained from G.P.C.B. (If applicable)
6.	First Sale Bill for the Project
7.	Statutory Auditor Certificate for Fixed Capital Investment (In prescribed format)
8.	Detailed Asset wise (Building, P &M, Other Assets etc.) Expenditure Statement for Project (In prescribed format)
9.	Project Completion Certificate from authorized person or financial institute (In prescribed format)
10.	Sanction Letter of Term Loan from Bank / Financial Institution (if applicable)
11.	Bank Certified Term Loan Account Statement for First Disbursement of Term Loan
12.	Appraisal report from financial institution (In case of lending by consortium of banks/multiple banks, the appraisal report from any participating bank shall suffice.)
13.	Project Completion Certificate from Financial Institute (In prescribed format) (If applicable)
14.	Chartered Engineer's Certificate for Installed Capacity after the completion of Investment Period.
15.	Certificate of Chartered Engineer (Civil) for Civil Works (In prescribed format)
16.	In case of self-fabricated machines, machine wise valuation Certificate of Chartered Engineer (Mechanical) (In prescribed format)
17.	In case of imported second hand Plant & Machineries, certificate of residual life from Chartered Engineer.
18.	Agreement / MoU or Other Proof for Technical knowhow, Design, Drawings and Patent (if applicable)
19.	Affidavit in prescribed format for local employment, Govt. dues / outstanding, court case against Govt. (In prescribed format)
20.	Audited Balance Sheet for Last Financial that includes Investment Period
21.	Approved Building Plan

DRAFT

22.	Attendance Register / Salary Register of Employees
23.	Employment Statement (In prescribed format)
24.	List of Existing Machineries before initiating Expansion with values (In prescribed format)
25.	Chartered Engineer's Certificate for Utilization of Existing Installed Capacity for Last Three Years from DoCP, in case of Expansion (In prescribed format)
26.	Valid Proof regarding Establishment of Captive Effluent Treatment Plant or having access to Common Effluent Treatment Plant (In case of Pharmaceuticals and/or APIs Sector)
27.	Authority Letter duly certified with Board Resolution, Directors / Partners / Owner. (Authorised Person should be any Director/Partner/at-least Employee of the Company)

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Annexure – D

Checklist – Claim for Assistance of Interest Subsidy

No.	Particulars
1.	Application form for Claim of Interest Subsidy duly filled, stamped and signed by authorized signatory
2.	Provisional Eligibility Certificate issued under the Scheme (If Applicable)
3.	Final Eligibility Certificate issued under the Scheme
4.	Bank Certificate for the Claim Period
5.	Bank/Financial Institute certified Term Loan Account statement for Claim Period
6.	Appraisal Report from Bank/ Financial Institutes (If applicable) **To be submitted with first claim only**
7.	IEM Part – B /IL /LOP of Industrial Undertaking **To be submitted with first claim only**
8.	Valid CCA obtained from GPCB (if applicable)
9.	First Sale Bill **To be submitted with first claim only**
10.	Purchase bill, Sale bill, Electricity Bill for Last month of Claim Period
11.	Attendance / Salary Register for the Last Month of Claim Period
12.	Employment Statement for the Last Month of the claim Period in Prescribed Format
13.	Details of Apprentice (If applicable)
14.	Valid Insurance Policy for Fixed Assets
15.	In case other bank has taken over the remaining term-loan, then sanction letter of bank. (If Applicable)
16.	No due certificate from previous bank (in case of Take-over of Term Loan)
17.	Bank/Financial Institute certified Term Loan Account statement for take-over
18.	Authority Letter duly certified with Board Resolution, Directors / Partners / Owner. (Authorised Person should be any Director/Partner/at-least Employee of the Company)
19.	Pan Card
20.	Cancelled Cheque

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Annexure – E

Checklist – Claim for Net SGST Reimbursement

No.	Particulars
1.	Application form for Claim of Net SGST Reimbursement duly filled, stamped and signed by authorized signatory.
2.	Registration Under the Scheme
3.	Provisional Eligibility Certificate Under the Scheme
4.	Final Eligibility Certificate Under the Scheme
5.	GST Registration with all Annexures
6.	Certificate as per ***Annexure A (A1 to A4)*** duly signed by the authorised person of the unit and certified by Chartered Accountant
7.	Details of Sales and Purchase for the Period of Claim duly certified by Chartered Accountant **(*Annexure B)***
8.	Affidavit **(*in Prescribed format as per Annexure C*)** To be submitted with only first claim
9.	Affidavit **(*in Prescribed format as per Annexure D*)** To be submitted with every claim
10.	CA Certificate for the claim period **(*in Prescribed format as per Annexure E*)**
11.	CA Certified Credit Ledger Balance from Common portal of GST for the applied quarter
12.	CA Certified Cash ledger from Common portal of GST for the applied quarter
13.	GSTR-3B form duly signed and stamped by concerned Commercial Tax Officer
14.	Authority Letter duly certified with Board Resolution, Directors / Partners / Owner. (Authorised Person should be any Director/Partner/at-least Employee of the Company)
15.	Attendance / Salary Register for the Last Month of Claim Period
16.	Employment Statement for the Last Month of the claim Period in Prescribed Format
17.	Details of Apprentice (If applicable)
18.	Purchase bill and Sale bill for the month of Claim Period
19.	Valid Insurance Policy for Fixed Assets
20.	IEM Part-B / IL /LOP **To be submitted with first claim only**
21.	Valid CCA obtained from GPCB (if applicable)
22.	Annual Audit Report for the applied Claim Period (in case of last quarter of Financial year.)

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23.	CA Certificate for Turnover of Eligible Products in prescribed format (In case of Expansion Only)
24.	C.A. Certificate for Gross Fixed Capital Investment (In case of Expansion Only) **To be submitted with first claim only**
25.	Chartered Engineer Certificate regarding Existing Installed Capacity and Actual Installed Capacity of expansion Project (In case of Expansion Only) **To be submitted with first claim only**
26.	Details of Outward Supply (Sales Register) in Prescribed Format
27.	PAN Card
28.	Cancelled Cheque
29.	Annual Returns GSTR – 9 and GSTR – 9C
30.	Affidavit in case of last quarter of Financial year ***(In prescribed format as per Annexure F***)

Note –

Annexures referred here are annexures provided with Application form for Claiming Net SGST Reimbursement.

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Annexure – F

Checklist – Claim for EPF Reimbursement

No.	Particulars
1.	Application form for Claim of EPF Reimbursement duly filled, stamped and signed by authorized signatory.
2.	Proof of new UAN account for each employee for whom the assistance is to be claimed (one time for every unique UAN)
3.	Provisional Eligibility Certificate issued under the Scheme (If Applicable)
4.	Final Eligibility Certificate issued under the Scheme
5.	Summary and Detailed Employment Statement
6.	Attendance Register / Salary Register for last month of Claim Period
7.	Details of Apprentice (If applicable)
8.	Salary Slip of all Employees for which EPF Reimbursement Claimed
9.	Payments proof of EPF
10.	CA Certified details of Basic salary and DA and retaining allowances in prescribed format.
11.	Copy of Bank Statement for salary payment
12.	Valid CCA from G.P.C.B. (If applicable)
13.	Attendance / Salary Register for the Last Month of Claim Period
14.	Employment Statement for the Last Month of the claim Period (in Prescribed Format)
15.	Authority Letter duly certified with Board Resolution, Directors / Partners / Owner. (Authorised Person should be any Director/Partner/at-least Employee of the Company)
16.	Affidavit in prescribed format

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