No.F.DI/SUBSIDY/TIIPIS/4-2(21)/2021/9013-27 Government of Tripura Department of Industries & Commerce Agartala-799006, Tripura

Dated, Agartala, the 1.3.th. May, 2022

NOTIFICATION

Subject: Introduction of Tripura Industrial Investment Promotion Incentive Scheme (TIIPIS), 2022

The Governor is pleased to accord sanction to the introduction of the Tripura Industrial Investment Promotion Incentive Scheme (TIIPIS), 2022 for industrial enterprises to be set up in the State of Tripura on or after 1st April, 2022, as per the details appended with this Notification. The Scheme shall come into effect on 1st April, 2022 and shall remain in force for a period of 5 (five) years ending on 31st March, 2027.

By order of the Governor,

(Dr.P.K.Goyal,IAS) Secretary (I&C)

To

- 1. All the Chambers of Commerce and Industries in Tripura.
- 2. The GM, DICs (All Districts).
- 3. The SIO, NIC, Tripura for placing the Scheme on the Tripura Government website.

Copy to:

The Manager, Tripura Govt. Press, Printing and Stationeries Department, Government of Tripura, for publication of the Notification in the next issue of the Tripura Gazette.



GOVERNMENT OF TRIPURA DEPARTMENT OF INDUSTRIES AND COMMERCE

INCENTIVES UNDER

TRIPURA INDUSTRIAL INVESTMENT PROMOTION INCENTIVE SCHEME (TIIPIS), 2022

Executive Summary

Gist of Incentives available under Tripura Industrial Investment Promotion Incentive Scheme (TIIPIS), 2022:

- 1. Capital Investment Subsidy @ 30% on fixed capital investment subject to a ceiling of Rs.100 Lakhs per enterprise. For thrust sector industries, the rate of subsidy shall be 40% and the ceiling would be Rs. 125 Lakhs per enterprise. For large scale enterprises @30% or 40% on land and building, as the case may be, upper ceiling of fixed capital investment subsidy will be Rs.200 Lakhs. One time Capital investment subsidy for substantial expansion will be provided within the applicable upper ceiling of Rs.100/ 125/ 200 Lakhs as the case may be. 30% Capital Investment subsidy will be provided to Private Infrastructure Developers for creation of industrial infrastructure (where the land area is not below 30 acres) in the State with an upper ceiling of Rs.500 Lakhs.
- 2. Procurement Preference @15% on all purchases through tenders by State Government Agencies on products manufactured in Tripura by eligible enterprises. This is subject to the condition that the local unit agrees to supply by matching the price offered by the first lowest bidder. The benefit available is further subject to 20% value addition in the State and certain other conditions. Besides, in case of local units having capacity of partial supply of the tendered quantity/ value, such units may be allowed to participate in bidding/ procurement process for minimum of 40% of the tendered quantity for existing units for 2 years from the date of establishment and for new units up to 3 years of establishment.
- 3. <u>Industrial Promotion Subsidy</u> equal to the net amount (net of input taxes) of the "Goods and Services Tax" actually paid by an enterprise shall be provided subject to an overall ceiling of Rs.80 Lakhs per annum. In case of Thrust Sector Industries, the annual upper ceiling of payment of Industrial Promotion Subsidy shall be Rs.125 Lakhs per enterprise. The aggregating limit of entitlement of an enterprise for 5 years shall not exceed 150% value of investment made in plant and machinery.
- 4. Power charges will be provided to all eligible industrial units with connected load of above 20HP @ Rs.5.00 per unit without any upper ceiling. The industrial units with connected load up to 20 HP will be provided partial reimbursement of power charges @ 25% of power charges actually paid by the enterprise, subject to a maximum amount of Rs. 15.00 Lakhs per enterprise per annum. In case of Thrust Sector Industries, the annual upper ceiling shall be Rs.25 Lakhs per enterprise per annum.

- 5. Partial Reimbursement of Interest on Term Loans actually paid to banks/ financial institutions to the extent of 4% of the interest on term loan availed by the enterprise, subject to an upper ceiling of Rs.5.00 Lakhs per enterprise per annum. In case of thrust sector industries, reimbursement shall be provided @5% with an upper ceiling to Rs.12 Lakhs per enterprise per annum.
- 6. 100% Reimbursement of Standard Certification charges/ fees/ expenses to eligible enterprises shall be paid one-time in full for standard certifications in 12 selected areas issued by National and Inter-national Bodies. This is also applicable for reimbursement of fees/ charges on account of yearly renewal of standard certifications in the areas specified above. In addition, One-time full reimbursement of fees payable for getting Technical Know-how/ Technology Transfer from any recognized national/ international research laboratories/ Technical Institutes/ University, Institutions like DFRL (Defense Food Research Laboratory), CFTRI (Central Food Technology Research Institute), CIPET etc. by eligible unit, shall also be provided under this clause.
- 7. 100% Exemption from the payment of Earnest Money and Bid Security Deposits to all eligible local enterprises on tenders floated by State Government Agencies. The local service sector entrepreneurs (excluding Works Contract & IT/ITes) eligible for State Capital Investment Subsidy under TIIPIS, 2022 are also eligible to provide this benefit.
- 8. Employment Cost Subsidy @100% shall be reimbursed to eligible Micro, Small and Medium Enterprise belonging to the thrust sector on contribution made towards Employee's Provident Fund (EPF) and Employee's State Insurance (ESI) Scheme, subject to employment of 20 or more people skilled and semi-skilled workers who are domicile of the State.
- <u>9.</u> <u>Subsidy on fees paid for Credit Guarantee of loans</u> shall be paid to micro and small enterprises on loans granted by Banks/ NBFCs.
- 10. Export Promotion Subsidy shall be paid to industrial enterprises on exporting goods through the Land Custom Stations in the State @ 10% on value of export subject to an upper ceiling of Rs. 50 Lakhs per annum. This shall be applicable only for the items manufactured in the State of Tripura, provided an enterprise shall have to achieve at least 20% value addition within the State.
- 11. Subsidy for participation in fares and exhibitions shall be reimbursed to thrust sector industries @ 50% of the expenditure incurred for travelling expenses of one person and transportation of goods subject to an upper ceiling of Rs. 1.00 Lakhs for each participation. This is further subject to maximum 2 participations in a year for a unit. The subsidy

shall also be made available for participation in International Level trade/ industry fares & exhibitions with the prior approval/ permission of the appropriate authority.

- 12. State Transport Subsidy shall be reimbursed @ 50% of transportation cost incurred for transportation of secondary raw materials by rail from the railway station nearest to the location of the seller to the Railway Station nearest to the location of the buyer as per Railway Standard Parcel Rate. For materials moving entirely by road or any other mode of transport, reimbursement of the transport cost will be limited to the amount which the industrial unit might have paid as per the Railway Standard Parcel Rate. The State Transport Subsidy shall also be available for transportation of packing materials to be used as raw materials in the manufacturing of packaging materials of the Packaging Industries in the State.
- 13. Operational Subsidy to industrial units: New eligible industrial units availed fixed capital investment subsidy from any subsidy scheme of State/ Central Government shall be provided all operational subsidies under this new scheme at the applicable rate and upper ceiling of the scheme, subject to obtaining of Incentives Eligibility Certificate under TIIPIS, 2022 from the concerned District Industries Centre (DIC).
- 14. One time additional subsidy/ incentive shall be provided to MSMEs registered under Udyam portal of MSME and obtained ZED Certification from the Ministry of MSME as per the following break-up:
 - a) Investment made in Plant and Machinery up to Rs.1.00 Cr.: Max. Limit of additional subsidy of Rs.2 Lakhs.
 - b) Investment made in Plant and Machinery from Rs.1.00 Cr to 10 Cr: Max. Limit of additional subsidy of Rs.5.00 Lakhs.
 - c) Investment made in Plant and Machinery above Rs.10.00 Cr.: Max. Limit of additional subsidy of Rs.10 Lakhs.
- <u>15. Special Incentives to Industrial Enterprises continue to operate for 5</u> <u>years</u> shall be provided for a further period of 5 years which are as follows:
- a) <u>Industrial Promotion Subsidy</u> shall be provided to enterprises @ 25% of Goods and Services Tax (net of input tax) actually paid after 5 years of operation with a condition that the aggregating subsidy amount paid since commissioning of the project shall not exceed the 150% of investment in plant and machinery.

- b) Power charges will be provided to all eligible industrial units with connected load of above 20HP @ Rs.5.00 per unit without any upper ceiling. The industrial units with connected load up to 20 HP shall be provided partial reimbursement of power charges @ 25% of power charges actually paid by the enterprise, subject to a maximum amount of Rs. 15.00 Lakhs per enterprise per annum. In case of Thrust Sector Industries, the annual upper ceiling shall be Rs.25 Lakhs per enterprise.
- **c) Employment cost subsidy** shall be paid to MSME enterprises with employment of 20 or more persons who are domiciled of Tripura @ 50% of employer contribution paid towards EPF and ESI after 5 years of operation.

TRIPURA INDUSTRIAL INVESTMENT PROMOTION INCENTIVES SCHEME (TIIPIS), 2022

1. Short title

The Scheme shall be called the Tripura Industrial Investment Promotion Incentives Scheme, 2022 (hereafter referred to as "Scheme- 2022") for industrial enterprises (hereafter referred to as "enterprises") to be set up in the State of Tripura.

2. Commencement and Duration

Unless specifically mentioned against the respective items of incentives sanctioned under Scheme-2022, it shall come into effect from the first day of April, 2022 in the whole of Tripura and shall remain in force for a period of five years ending on the thirty-first day of March, 2027.

Provided that wherever an incentive is being allowed to an enterprise for a specified period reckoned from the date of commencement of commercial production of the enterprise or any other prescribed date, such benefit will continue to be available till the expiry of the specified period for that particular enterprise, even beyond the thirty-first day of March, 2027.

3. <u>Definitions</u>

In Scheme-2022, unless the context otherwise requires:

- (i) "Authorized Agent" means the Directorate of Industries and Commerce and/or TIDC or an agent specifically authorized by the State Government, for operation of the Scheme-2022.
- (ii) "Central Government" means Government of India.
- (iii) "DPIIT" means Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India.
- (iv) "Designated Authority" means an authority designated for a particular purpose.
- (v) "DIC" means the District Industries Centre.
- (vi) "Micro, Small and Medium Enterprise" means any industrial project in Micro, Small or Medium Sector (including co-

- operatives and Self-Help-Groups), having an Acknowledgement of Udyam Registration filed on e-portal of Ministry of Micro Small and Medium Enterprises, Government of India, on or after the first of April 2022.
- (vii) "Large Enterprise" means an enterprise other than a Micro, Small or Medium enterprise, as defined by Central Government, from time to time, or
- (viii) "Factory" means a 'Factory' as defined under the provisions of the Factories Act, 1948 as amended from time to time.
- (ix) "Fixed Capital Investment" means investment made in land, building, premium paid for allotment of constructed shed in the designated areas of TIDCL, and plant and machinery of the enterprise for commencement of commercial production on or after first day of April, 2022, but before or on thirty first day of March, 2027. For the purpose of going in for substantial expansion of an enterprise which commence their commercial production during the Scheme period, the fixed capital investment means investment made in land, building and machinery for the purpose of capacity expansion/modernization / diversification.

Explanation.

"Fixed Capital Investment" shall be calculated as follows:

- a) Land: Actual price or premium paid for the land, freehold or leasehold, as determined by the authorized agent.
- **Building**: The actual expenditure incurred for construction of the office building, factory sheds, and boundary walls as necessary for the enterprise, but not including the residential quarters.
- c) Premium paid for readymade shed (in case of leasehold):
 Actual premium paid for the Constructed Shed in the designated industrial areas of TIDCL. as determined by the authorized agent.
- d) Plant & Machinery: The Fixed capital investment on plant and machinery shall be the cost of plant and machinery as erected at site, which will include in manufacturing sector:
 - i. The cost of Plant & Machinery including taxes and duties used for carrying out manufacturing process.

- ii. The cost of productive equipment, such as tools, jigs, dies and moulds, transport charges paid for bringing plant and machinery and equipments, transit Insurance Premium paid etc. including taxes and duties.
- iii. Electrical components necessary for plant operation on the plant side including the cost of drawal of high tension and low tension power lines and installation of transformer etc., provided that such costs have not been otherwise reimbursed by the State or Central Government.
- iv. Any relocated/ recycled/ refurbished/ secondhand plant and machinery is not eligible for assistance under this Scheme.
- e) Plant and Machinery for the Service Sector industrial enterprises shall include the cost of construction of building and other durable physical assets require for running of that particular service industry but exclude cost of land and consumables, disposables or any other items charged to revenue.
- (x) "Micro Enterprise" means a very small-scale enterprise, with an investment ceiling as may be prescribed by the Government of India, from time to time; or in absence of such prescription, as may be defined by the State Government.
- (xi) "Small Enterprise" means small scale enterprise with an investment ceiling as may be prescribed by the Government of India from time to time; or in absence of such prescription as may be defined by the State Government.
- (xii) "Medium Enterprise" means a medium-scale enterprise, with an investment ceiling as may be prescribed by the Government of India, from time to time; or in absence of such prescription, as may be defined by the State Government.
- (xiii) "Large Enterprise" means an enterprise other than a micro, small or medium enterprise, as defined by Central Government, from time to time; or in absence of such definitions as may be defined by the State Government.
- (xiv) "Thrust Sector Industries": The following industrial enterprises for both Manufacturing and Service Sector activities shall be treated as "Thrust Sector Industries":

(I) Manufacturing Sector

- a) Industrial units which are using Bamboo, Rubber, Agriculture and Horticultural produce and Natural Gas as their major raw materials during production.
- b) Tea manufacturing.
- c) Agar Oil Extraction industry
- d) Rubber Wood Processing Industry
- e) Industrial units using plastic waste/ e-waste as major raw material during production.
- f) Municipal Waste Processing.
- g) Packaging material manufacturing activity.
- h) Agro waste processing Industry.
- i) Industries manufacturing/using bio-degradable plastics.
- j) Industries making cutlery items using areca nut leaves or bamboo.

(II) Service Sector:

- a) Tourism promoting Activities (Water Sports, Ropeways, Adventure & Leisure Sports, Floating Restaurant) with a minimum investment of Rs.3 Crores (excluding cost of land).
- b) Hospitals/ Nursing Homes with minimum investment of Rs.3 Crores (excluding cost of land) with a minimum capacity of 25 beds.
- (xii) "Negative List" means the list of industries in the Annexure -I, as may be amended or altered by the State Government, from time to time.
- (xiii) "Scheme- 2022" means the "Tripura Industrial Investment Promotion Incentive Scheme (TIIPIS) 2022".
- (xiv) "Standard Certification" means certification given by a competent authority, after due inspection/ testing on standard of goods produced/ processed followed by the concerned enterprise.
- (xv) "State Government" means the Government of Tripura.
- (xvi) "TIDC" means the Tripura Industrial Development Corporation Limited.
- (xvii) "TSECL" means the Tripura State Electricity Corporation

Limited.

- (xviii) "Goods and Service Tax" means net of input tax actually paid to the State Government by the industrial enterprises through debit in electronic cash ledger account in the term of Sub-Section (1) of Section 49 of Tripura GST Act,2017.
- (xix) "Year" means unless otherwise specifically stated and not repugnant to the context, the financial year; commencing from the first day of April and ending on the thirty-first day of March following.

Provided that the State Government, in Industries & Commerce Department, may, by notification, amend the definitions under the Scheme- 2022, to give effect to changes in definitions by the Government of India or to meet the changed requirement of the Scheme, in the interest of effective implementation of the Scheme.

4. Applicability of the Scheme-2022

- **4.1** The Scheme-2022 shall be applicable to all micro, small, medium and large enterprises which commence their commercial production in the State, on or after the first day of April 2022 but before or on thirty-first day of March, 2027, in the private sector, co-operative sector, self-help-groups, joint sector and also companies owned or managed by the State Government.
- **4.2** Industrial enterprises which commence their commercial production during the scheme period will be provided one time capital investment subsidy for substantial expansion.
- **4.3** Wherever an incentive under Scheme-2022 is being allowed to an enterprise over a period of 5 years reckoned from an appropriate date, such benefit will continue to be available till the expiry of such period for that particular incentive for that particular enterprise, even beyond the thirty-first day of March, 2027.
- **4.4** Provided that if a newly set up enterprise is sold or otherwise transferred to a new owner during the period of five years, the benefit of the incentive, shall be available to such transferee or the new owner, only for the un-expired portion of the said period of five years. In case of leasing out of any industrial enterprise, set up under Government sector or otherwise, to any third party for running the same in self-sustained basis or in Public-Private Partnership model at any subsequent stage, the Scheme, 2022 shall be applicable for providing subsidy (excluding the capital

investment subsidy) for the un-expired portion of 5 year period to the lessee.

5. Non-applicability of the Scheme-2022

- 5.1 Unless specifically mentioned otherwise, the Scheme-2022 shall not be applicable to the enterprises that have commenced commercial production, prior to the first day of April 2022. Such enterprises shall continue to be governed by the Scheme-2017.
- **5.2** The Scheme-2022 shall not be applicable for the industrial activities listed in the **Negative List** as shown in **Annexure-I.**

6. Eligibility for Incentives under the Scheme-2022

- **6.1** Any industrial enterprise to which the Scheme-2022 applies shall be considered for grant of incentives as per the Scheme- 2022 only on securing an "Incentives Eligibility Certificate" in such format and from the General Manager of the DIC concerned. The Incentives Eligibility Certificate shall not be issued unless:
 - a) The project is covered by necessary industrial approval already received in the form of industrial license or letter of intent or IEM or registration certificate, as the case may be, under the Industries (Development and Regulation) Act, 1951; or a Secretariat for Industrial Approval (SIA) reference number or an Acknowledgement of online filing of Udyam Registration through national e- portal for registration of MSMEs.
 - b) In respect of enterprises/ industries identified as compulsorily licensable or on any other restricted list as may be notified by the Central Government or the State Government from time to time, the required clearance/ license from the notified authorities has been obtained by the enterprise;
 - c) The unit has gone into commercial production/ operation.
- **6.2** The enterprises issued Incentives Eligibility Certificate shall be liable to submit such documents as may be required by the General Manager of the DIC concerned to enable consideration of the claims for incentives under Scheme-2022.
- **6.3** All incentives payable under Scheme-2022 shall be paid through the Financial Institution financing the project or in case of self-financed projects, into a bank account; the requisite account

and other formal arrangements for which have to be tied up by the entrepreneurs in agreement with the concerned financial institution or bank and intimated to the Department of Industries & Commerce.

- **6.4** The eligibility of enterprises for incentive under any Clause of Scheme-2022 shall, unless otherwise be specified, be limited to the amount calculated as per the respective Clause of Scheme-2022 reduced by the amount of incentive, subsidy or grant received by the enterprise under any operative Scheme outside the Scheme-2022 operated by a Ministry or Department of Government of India or its agencies/ boards/ authority, or under any Scheme operated by the North-Eastern Council, for promotion of industrial projects/ investments.
- 6.5 The issue of an Incentives Eligibility Certificate in favour of any enterprise shall not entitle the enterprise to claim the release of incentives under the Scheme-2022 as a matter of right, which shall, inter alia, be subject to the unit having submitted their claims to respective DICs as per the format, the procedure and within one year from the date of commencement of commercial production in case of fixed capital investment subsidy and in case of other operational subsidies, within one year from the date of incurring expenditure to which the claim relates and further subject to the unit being in operation.

7. Capital Investment Subsidy

- **7.1** Capital Investment Subsidy under this Scheme shall be provided to the eligible New enterprises in the manner as follows:
 - a) All eligible new Micro, Small and Medium enterprises will be entitled to an incentive at the rate of 30% of the fixed capital investment, subject to an aggregate ceiling of Rs. 100 Lakhs in each enterprise. Enterprises belonging to the Thrust Sector Industries, as defined above, shall be entitled to receive incentive at the rate of 40% of the fixed capital investment with an overall ceiling of Rs. 125 Lakhs per enterprise.
 - b) Sole proprietorship units belonging to ST, SC, Physically Handicapped (PH) [not less than 40%] and Women individuals or partnership business where 50% partners belongs to ST, SC, PH and Women will be eligible for an additional subsidy at the rate of 5% on fixed capital investment, subject to an aggregate ceiling of Rs.100 Lakhs or Rs. 125 Lakhs as the case may be, per enterprise.
 - c) All new eligible Large Scale Industrial Enterprises shall be provided the Capital Investment Subsidy on the investment made in land and building @30% or 40% for non-thrust and

- thrust sector enterprises respectively, with an upper ceiling of Rs.200 Lakhs per enterprise.
- d) State Capital Investment Subsidy shall be provided to eligible Private Sector Infrastructure Developers for creation of industrial infrastructure like Industrial Park/ Estate/ Logistic Hub including other basic infrastructure such as, construction of factory shed, office building, boundary wall, internal road, electricity connection, water supply and sanitation facility in the State where the land area is not below 30 acres. The subsidy shall be provided @ 30% of the investment made for this purpose excluding the cost of land with an upper ceiling of Rs.500 Lakhs. The subsidy will be released to the developer only after completion of the project with 30% occupancy of the industrial park developed and further subject to the condition that at least 30% of the allotted units are in operation.
- e) State Capital Investment Subsidy shall also be provided to the industrial enterprises for their substantial expansion @30% or 40% (with additional 5% for ST,SC,PH & Women enterprise) as the case may for non-thrust sector and thrust sector respectively within the overall upper ceiling of Rs.100 Lakhs or Rs.125 Lakhs respectively. The industrial units set up under the policy period of TIIPIS, 2022, who have not availed the full State Capital Investment Subsidy under this Scheme-2022 will be allowed to expand/ make additional investment on plant and machinery for expansion of capacity/ modernization/ diversification and avail State Capital Investment Subsidy as per the applicable rate and within overall ceiling of capital investment subsidy amount of Rs.100 Lakhs or Rs.125 Lakhs. This is further subject to increase in the value of fixed capital investment of an industrial enterprise by not less than 25% for purpose of expansion of capacity/ modernization/ diversification. The eligible industrial enterprises, commence their commercial production during the scheme period, will be provided one time capital investment subsidy only under this clause for such expansion.
- f) Subsidy shall not be allowed on the expenses for constructing boundary wall in case of residences located within the factory area fenced by the boundary wall.

7.2 Methodology for claiming Capital Investment Subsidy is as follows:

a. Till the New Industrial Incentive Scheme of Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry, Government of India comes into effect, the units shall continue to get Capital Investment subsidy under TIIPIS, 2022 on Land, Building, Premium for land and shed (in case of leasehold), Plant & machinery including the cost of transportation, premium paid for transit insurance, installation, erection and commissioning etc.

- b. As and when the new Industrial Incentive Scheme of Ministry of Commerce and Industry, Government of India is made effective, the units will have to claim capital investment subsidy on Plant & machinery including installation, erection and commissioning etc. mandatorily under that new scheme. In that case, the subsidy for Land and Building/ Premium for shed (in case of leasehold) would only be provided under TIIPIS, 2022.
- c. Eligible Industrial enterprises with fixed capital investment on plant and machinery more than Rs.1.00 Crore have to mandatorily claim capital investment subsidy on plant and machinery under the new incentive Scheme of Ministry of Commerce and Industry, Government of India.
- d. Eligible industrial enterprises having fixed capital investment on plant and machinery up to Rs.1.00 Crore may claim fixed capital investment subsidy on the investment made on Plant and Machinery, Land and Building/ Factory shed (in case of leasehold) under TIIPIS,2022 provided that the same is not claimed under any other scheme of Central/ State Government.
- e. The incentive will be disbursed to eligible industrial enterprises in single installment. This is subject to the condition that the industrial enterprise continues to operate and has not closed down.

8. Procurement Preference

- **8.1** Subject to their meeting the quality, delivery and other specifications of the purchasing State Government Agencies, Procurement Preference will be given on all purchases by State Government Agencies - including Departments/ Corporations/ Enterprises/ Autonomous Bodies/ Public Sector Institutions of the State Government on products manufactured in Tripura by eligible enterprises.
- **8.2** The procurement preference would be applicable in case of items being procured through tendering process by the State Government Agencies. For extension of procurement preference, the landed price of the Goods being procured shall be calculated for all the eligible tenderers at the destination specified by the purchaser before imposition of all kinds of taxes as applicable under Goods and Services Tax Acts. The landed price would,

however, include insurance charges and freight costs imposed prior to the goods entering the State of Tripura, quoted by supplier located outside Tripura.

8.3 The Procurement Preference for enterprises in Tripura shall operate as follows:

- a) In cases where after comparison of the landed price of all eligible tenderers, one or more local industrial enterprise(s) emerge as the first lowest tenderer, the said enterprise(s) shall be eligible to get supply order for 100% of the tendered quantity of goods being procured by the State Government Agencies.
- b) In cases where after comparison of the landed price of all eligible tenderers, the first lowest tenderer is an enterprise other than local industrial enterprise; but the price of one or more local industrial enterprise(s) is not over 15% of the price quoted by the first lowest tenderer, the said local industrial enterprise(s) shall be eligible to get supply order for 50 % of the tendered quantity of the goods being procured by the State Government Agencies, provided that they shall be ready to supply the same by matching the price offered by the first lowest tenderer.
- c) In cases where the quoted price of a local industrial enterprise falls within the margin and lowest amongst the local industrial enterprises where quoted rates are not over 15% of the L1, then 50% order shall be given to that local industrial enterprise whose quote is lowest subject to matching the L1 price. In case the local supplier does not agree to match the L1 price or accepts lower quantity or fails to execute the contract then the quantity shall be awarded to the next higher local supplier and so on.
- 8.4 In order to be eligible for benefits under this clause, an enterprise shall have to achieve at least 20% value addition within the State, to be ascertained in the manner as may be prescribed by the State Government. "Value Addition" for this purpose would mean the difference between the total landed cost (in Tripura) of all inputs used in production and the selling price for every unit of the item being procured.
- **8.5** Notwithstanding anything contained in Clause 4 & 5 of the Scheme-2022, the incentive under this clause shall be available to all the local enterprises irrespective of their date of commencement of commercial production; i.e., enterprises who started commercial production, prior to 1st April, 2022 shall also be eligible for benefit under this clause, subject to fulfillment of other eligibility conditions.

8.6. Local enterprises shall be allowed to participate in bidding/procurement process even in case of having capacity of partial supply of the tendered quantity/ value subject to minimum 40% of the tendered quantity. This benefit will be provided to existing units for 2 years from the date of establishment and for the new units up to 3 years of establishment, subject to an enterprise shall have to achieve at least 20% value addition within the State After that no benefit of procurement preference will be available under this category.

9. Industrial Promotion Subsidy

- **9.1.** All the eligible enterprises shall be entitled to an Industrial Promotion Subsidy equal to the net amount of the Goods and Services Tax actually paid by them to the State Government on sales of finished goods through debit in electronic cash ledger account in the term of sub-section (1) of Section 49 of Tripura GST Act, 2017 subject to the following conditions:
 - a) The subsidy shall be equal to the amount of Goods and Services Tax (net of input tax) paid to the State Government. Payment of subsidy is subject to overall ceiling of Rs.80 Lakhs per enterprise per annum. In case of Thrust Sector Industries, the annual upper ceiling of payment of Industrial Promotion Subsidy shall be Rs.125 Lakhs per enterprise per annum.
 - b) The aggregating limit of entitlement of an enterprise for 5 years shall not exceed to the 150% value of investment made in plant and machinery by the enterprise. An enterprise shall be ceased to avail benefit of Industrial Promotion Subsidy as and when the aggregating reimbursement amount reaches to the investment limit during the spread of 5 years period.
 - c) The subsidy shall be given to the eligible enterprises commencing commercial production on or after the first day of April, 2022 but before or on 31st day of March, 2027 and shall be provided for a period of 5 years from the date of commercial production.
 - d) Each claim is to be submitted financial year-wise, halfyearly/ annually. The first claim/ last claim of the unit may be preferred for part of the financial year, depending on the date of commencement of commercial production.

10. Power Subsidy

- **10.1.** All eligible enterprises will be allowed Power Subsidy on industrial power charges paid to the TSECL or an approved agency for a period of first five years reckoned from the date of commencement of commercial production, subject to the ceilings laid down in Sub-Clause-10.2 and 10.3.
- **10.2.** Power charges shall be provided to all eligible industrial units with connected load of above 20HP @ Rs.5.00 per unit without any upper ceiling.
- 10.3. The eligible industrial units with connected load up to 20 HP shall be provided partial reimbursement of power charges @25% of power charges actually paid by the enterprise, subject to a maximum amount of Rs. 15 Lakhs per enterprise per annum. In case of Thrust Sector Industries, the annual upper ceiling shall be Rs.25 Lakhs per enterprise per annum.
- **10.4.** This shall be applicable to all eligible industrial enterprises irrespective of location of the industrial units. Provided further that an enterprise shall not be allowed reimbursement for power charges if it is in default of payment of power charges or any other liabilities to TSECL.

11.Partial Reimbursement of Interest on Term Loans

- 11.1 Subject to provisions of Clause 6.4 of the Scheme- 2022, all eligible enterprises will be entitled to a reimbursement of interest paid to banks/ financial institutions, at the rate of 4% on the Term Loans availed by them, for 5 years from the date of commencement of commercial production, provided that the enterprises have no interest liabilities overdue to the banks/ financial institutions; and subject further to a ceiling of Rs.5 Lakhs per year per enterprise. In case of Thrust Sector Industries, partial reimbursement of interest paid on term loan shall be provided @5% with an upper ceiling to Rs.12 Lakhs per enterprise per annum.
- **11.2** Each claim is to be submitted for a complete financial year. The first claim/ last claim of the unit may be preferred for part of the financial year, depending on the date of commencement of commercial production.

12. Reimbursement of Standard Certification Fees / Charges

12.1. Subject to provisions of Clause 6.4 of the Scheme- 2022, all eligible enterprises will be allowed one-time full reimbursement of fees/ charges/ other expenses on account of obtaining a Standard Certification in certain specific areas from National and Inter-national Bodies. The areas are: (1) ISO-9000 Quality

Management System (2) ISO-14000 Environmental Management System (3) ISO-18000 Occupational Health and Safety Standards (4) BIS certification (5) Green Energy Certificate (6) Bureau of Energy Efficiency Certificate (7) FSSAI License (8) AGMARK (9) Organic Products ((related to Tea and Horticultural items/products) (10) Forest Stewardship Council (FSC) (11) Zero Defect Zero Effect (ZED) Certification (12) Okotex 100 Standard Certification.

- **12.2.** This shall also be applicable for reimbursement of fees/ charges on account of yearly renewal of standard certifications in the areas specified above.
- 12.3. In addition, One-time full reimbursement of fees payable for getting Technical Know-how/ Technology Transfer from any recognized national/ international research laboratories/ Technical Institutes/ University, Institutions like Defense Food Research Laboratory (DFRL), Central Food Technology Research Institute (CFTRI), CIPET etc. by eligible unit, shall also be provided under this clause.

13. Exemption from Earnest Money and Bid Security Deposits

- 13.1. Notwithstanding anything contained in Clause 4 and 5 of the Scheme- 2022, all local eligible enterprises shall be given 100% exemption from the payment of Earnest Money and Bid Security Deposits for items indicated in their Eligibility Certificate issued under this Scheme, on tenders floated by the State Government Departments/ Agencies (including Corporations/ Undertakings/ Autonomous bodies of the State Government) for procurement of goods.
- **13.2.** The local service sector entrepreneurs (excluding Works Contract & IT/ITes services) eligible for State Capital Investment Subsidy under TIIPIS, 2022 shall also be eligible for this benefit under this Clause.
- **13.3.** The benefit under this clause shall be available to all the enterprises irrespective of the time/ year of their setting up, subject to fulfillment of other eligibility conditions.

14. Employment Cost Subsidy (Thrust Sector MSMEs only)

Employment cost subsidy shall be provided to the enterprises belonging to thrust sector in the form of reimbursement of the contribution made towards Employees' Provident Fund (EPF) and Employees' State Insurance (ESI) Schemes for a period of 5 years. 100% reimbursement of expenditure to micro, small and medium enterprise shall be provided on

account of contribution paid towards EPF and ESI Schemes subject to employment of 20 or more people skilled and semi-skilled workers who are domiciled of the State.

15. Subsidy on fees paid for Credit Guarantee Trust Fund for Micro and Small Enterprise (CGTMSE)

100% reimbursement for one time guarantee fee and the service fees paid every year by Micro and Small enterprises for CGTMSE coverage taken on loan granted by Banks/ NBFCs shall be provided for 5 years.

16. Export Promotion Subsidy

- **16.1.** Industrial enterprises which export their manufactured goods to Bangladesh through the Land Custom Stations in the State shall be provided reimbursement @ 10% of the value of goods exported, subject to a ceiling of Rs. 50 Lakhs per enterprise per annum. Reimbursement of payment shall be made on the basis of records available with Central Customs authority.
- **16.2.** This shall be applicable only for the items manufactured in the State of Tripura, subject to an enterprise shall have to achieve at least 20% value addition within the State, to be ascertained in the manner as may be prescribed by the State Government.

17. Subsidy for participation in fares and exhibition (Thrust Sector only)

- **17.1.** Reimbursement of a part of the travelling expenses and the transportation cost incurred to carry goods to participate in State and National levels trade/ industry fares and exhibitions held outside the State shall be provided to enterprises falling under thrust sector.
- 17.2. Reimbursement of expenditures on travelling charges paid for one person of the participating industrial enterprise and the transportation cost (to- and-fro) of goods for display or sale shall be provided @ 50% of the actual expenditures incurred and subject to an upper ceiling of Rs.1.00 Lakhs per enterprise for each participation. Reimbursement of expenses shall be further subject to maximum participation in 2 fares and exhibitions in a year by an industrial enterprise.
- **17.3.** The subsidy shall also be made available for participation in International Level (including Bangladesh) Trade / Industry Fares and Exhibitions with the prior approval/ permission of the appropriate authority.

18. State Transport Subsidy

- **18.1.** State Transport Subsidy shall be provided @50% of transportation cost incurred for movement of <u>secondary raw</u> <u>materials</u> from outside the state.
- **18.2.** State Transport subsidy shall be provided for transportation of raw materials from nearest railway station of the seller to the nearest railway station of the buyer as per the Railway Standard Parcel Rate. For materials moving entirely by road or any other mode of transport, reimbursement of the transport cost will be limited to the amount which the industrial unit might have paid as per the Railway Standard Parcel Rate.
- **18.3.** The State Transport Subsidy shall be provided for transportation of secondary raw materials only like Chemical and other inputs for rubber, bamboo and similar type of local resource based industries, where the manufacturing units consume at least 50% primary raw materials from local sources.
- **18.4.** State Transport Subsidy shall also be available for transportation of raw materials required for manufacturing of packaging materials in the Packaging Industries in the State.
- **18.5.** Cost of loading and unloading and other handling charges from the seller to the site of the industrial unit will not be taken in to account for the purpose of determining transport cost.
- **18.6.** Transport Subsidy under this clause will not be applicable to industrial units for transportation of raw materials within the State.
- **18.7.** Notwithstanding the provisions contained in Clause-6.5 of the Scheme, State Transport Subsidy claim shall have to be submitted within six months of incurring the expenditure and on quarterly basis. The first claim/ last claim of the unit may be preferred for part of quarter, depending on the date of commencement of commercial production.

19. Operational Subsidy to Industrial units:

New eligible industrial unit availed fixed capital investment subsidy from any subsidy scheme of State/ Central Government during the scheme period shall be provided eligible operational subsidies under this new scheme at the applicable rate and upper ceiling of the scheme, subject to obtaining of Incentives Eligibility Certificate under TIIPIS, 2022 from the concerned DIC and further provided that the same is not claimed under any other scheme of State/ Central Government.

20 Additional Subsidy/ Incentives to Zero Defect Zero Effect (ZED) Certified industrial enterprises.

- **20.1** One time additional subsidy/ incentive shall be provided to MSMEs registered under Udyam portal of MSME and obtained ZED Certification from the Ministry of MSME as per the following break-up:
 - a) Eligible industrial enterprises wherein investment made in Plant and Machinery up to Rs.1.00 Crore shall be provided one time subsidy of Rs.2 Lakhs per enterprise.
 - b) Eligible industrial enterprises wherein Investment made in Plant and Machinery from Rs.1.00 Crore to 10 Crore shall be provided one time subsidy of Rs.5 Lakhs per enterprise.
 - c) Eligible industrial enterprises wherein Investment made in Plant and Machinery above Rs.10 Crore shall be provided one time subsidy of Rs.10 Lakhs per enterprise.
- **20.2** This will be applicable to the eligible MSMEs commence their commercial production during the scheme period only.

21 Special Incentives to Industrial Enterprises continue to Operate for 5 years

Additional subsidies/ incentives shall be provided to the industrial enterprises which continue to operate for 5 years from the date of commencement of commercial production. Additional subsidy shall be provided to such industrial enterprises for a further period of 5 years. The provisions for providing additional subsidy to industrial enterprises after 5 years shall operate as follows:

21.1 Industrial Promotion Subsidy

Industrial promotion subsidy (reimbursement of Goods and Services Tax) shall be provided @ 25% of Goods and Services Tax" (net of input tax) actually paid by the industrial enterprises after 5 years of their operation. The subsidy shall be provided for a further period of 5 years subject to the condition that the aggregate payment of subsidy to any industrial enterprise from the date of its commencement of production shall not exceed 150% of investment in plant and machinery.

21.2 Partial Re-imbursement of Power Charges

a) Power charges will be provided to all eligible industrial units

- with connected load of above 20 HP @ Rs.5.00 per unit for a further period of 5 years with no upper ceiling.
- b) Partial Reimbursement of power charges shall be provided to the industrial enterprise with connected load up to 20 HP @ 25% of the actual power charges paid by the enterprise. The incentive shall be for a further period of 5 years and subject to an upper ceiling of Rs.15 Lakhs for non-thrust sector and Rs.25 Lakhs for thrust sector enterprises.

21.3 Employment Cost Subsidy

Employment cost subsidy in the form of reimbursement of employer contribution towards payment of EPF and ESI to Regional Provident Fund Commissioner shall be provided @ 50 % of the payment made by MSME units with employment of 20 or more persons for a further period of 5 years. Employment cost subsidy shall be available to all MSME units after 5 years of operation irrespective of the category of industries (thrust or non-thrust sector).

22. Issuance of Incentives Eligibility Certificate under the Scheme:

- a) Industrial unit, desirous of claiming subsidy under the Scheme shall obtain Incentives Eligibility Certificate from the District Industries Centre (DIC). The General Manager of the District Industries Centre concerned shall be the competent authority to issue Incentives Eligibility Certificate.
- b) Once an Enterprise/ Entrepreneur obtained Incentives Eligibility Certificate, it shall be entitled to submit application for availing incentives under individual components of the Scheme.
- c) In case of units willing to avail Operational Subsidy/ Additional Subsidy, which are offered under this Scheme-2022 or continuing operation by industrial units for 5 years, shall mandatorily require to obtain a fresh Incentives Eligibility Certificate from the General Manager, DIC of the District concerned.

23 Submission of Claims / release of subsidy under the Scheme

- a) The industrial unit claiming subsidy under the Scheme shall submit its claims in prescribed application form through SWAAGAT PORTAL to the General Manager of District Industries Centre concerned along with requisite documents as indicated in the respective application form.
- b) An enterprise shall be eligible for subsidy/ incentives only after it Page 21 of 29

has started commercial production.

- c) All transactions should be made through Cheques/ Draft/ other Banking Mechanism only. Cash transactions shall not be considered for calculation of incentives.
- d) All incentive claims are required to be submitted within stipulated time limit from the period to which the claim relates. Non-submission of claims within the stipulated time period will not be considered.
- e) No subsidy will be granted to the units defaulting in payment to various Government Agencies/ Financial Institutions/ Government Undertakings.
- f) All incentives payable shall be disbursed through the financing banks/ Financial Institutions. In case of self-financed units, incentives shall be disbursed through a bank account maintained by the unit.
- g) It is further subject to the unit being in operation.

24 Time line for submission of Claim Applications:

The eligible industrial units have to submit their claims as per the format, the procedure and frequency as mentioned below:

- i. Capital investment subsidy has to be submitted within one year from the date of commencement of commercial production.
- ii. In case of Industrial Promotion Subsidy, Partial Reimbursement of Power Charges, Employment Cost Subsidy and Export Promotion Subsidy the claim is to be submitted half-yearly/ annually and within one year from the date of incurring expenditure to which the claim relates.
- iii. In case of Partial Reimbursement of Interest on Term Loans, Subsidy on fees paid for Credit Guarantee Trust Fund for MSEs, the claims have to be submitted annually and within one year from the date of incurring expenditure to which the claim relates.
- iv. In case of Reimbursement of Standard Certification charges/ Technology Know-how etc. charges/ Subsidy for participation in Fares & Exhibitions/ Additional subsidy to ZED Certified MSMEs, claims is to be submitted annually/ onetime and within one year from the date of incurring expenditure to which the claim relates.

- v. In case of State Transport Subsidy the claim to be submitted quarterly and within six months from the end of the concerned quarter for transportation of secondary raw materials on which subsidy is being claimed by the enterprise.
- vi. The first claim/ last claim of the unit may be preferred for part of quarter/ half-year/ annual, depending on the date of commencement of commercial production.

24 Clarification and Interpretations

In case of any doubt or dispute regarding the provisions of the Scheme-2022, only the State Government shall be competent to clarify or interpret these and such clarification or interpretation shall be final and binding on all concerned.

25 Power to amend and repeal any or all Provisions

Notwithstanding anything contained in any of the provisions of the Scheme- 2022, the State Government may at any time:

- a) Make any amendment to this Scheme or repeal it, but the commitments already made for an eligible enterprise shall not be affected by any such amendment or repeal;
- b) Issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

26 Repeal and Savings

- a) The Scheme-2017 shall be repealed and shall stand substituted by the Tripura Industrial Investment Promotion Incentives Scheme, 2022 from the date of commencement of the Scheme-2022.
- b) The commitments entered into and based on any of the previous Incentives Scheme shall continue to be governed by the corresponding Scheme.

Annexure-I

Negative List of Industries & Commerce [Reference: Clause-3(xii)

1. All Service Sector Activities **other than** the following Activities:

- a) Hotels with investment of Rs.10.00 Cr. or more excluding cost of land.
- b) Medical Diagnostic Centre and Radiological Laboratory with an investment of Rs.1.00 Cr.
- c) Tourism promoting activities (Water sports/ Ropeways/ Adventure and Leisure Sports/ Floating Restaurant) with minimum investment of Rs. 3.00 Cr (excluding cost of Land).
- d) Hospital/Nursing Home with minimum investment of Rs. 3.00 Cr. (excluding cost of Land) with a minimum capacity of 25 beds.
- e) Tea Mixing and blending with fully mechanized process.
- 2. Bricks, Brickbats, Stone Chips and any other products or subproducts (excluding fly ash bricks, sand lime bricks, refractory bricks), or stones and burnt earthen tiles, excluding manufacture of bricks by mechanized process and manufacturing of bricks using natural gas as fuel (even by using conventional non-mechanical process).
- **3.** Distribution of electricity.
- **4.** Civil Aviation (excluding regional airlines provided the hub is at Agartala).
- **5.** Huller Rice Mill.
- **6.** Physical mixing of fertilizer and Vermi compost.
- 7. Wood furniture (other than Rubber wood furniture/ mechanized wood furniture making unit with investment of Rs.40 Lakhs or more).
- 8. Saw mills (other than the saw mills located at notified areas for Rubber wood processing).
- 9. All goods falling under Chapter 24 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) which pertaining to tobacco and manufactured tobacco substitutes.
- 10. Pan Masala as covered under Chapter 21 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
- 11. Plastic Carry bags of less than 20 microns as specified by Ministry of Environment and Forests Notification No.S.O.705(E) dated, 02.09.1999 and S.O.698(E) dated, 17.06.2003.
- 12. Goods falling under Chapter 27 of First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) produced by petroleum oil or gas refineries.

- 13. Enterprises engaged in manufacture of alcoholic beverages.
- 14. Benefits under TIIPIS,2022 will not be admissible to goods in respect of which only peripheral like preservation during storage, cleaning operations, packing, re-packing, labeling or re-leveling, sorting, alteration of retail sale price etc. take place.
- 15. Any other industry/ activity notified by the State Government for inclusion in this List.

Gist of the provisions of incentive/ subsidy under Tripura Industrial Investment Promotion Incentive Scheme, 2022

S1.	Provisions of	Details of the Provisions	
No.	Subsidy		
1	Capital Investment Subsidy	 a) Non-Thrust Sector MSMEs: 30% of fixed capital investment with ceiling of Rs.100 Lakhs per enterprise. b) Thrust Sector MSMEs: 40% of fixed capital investment with ceiling of Rs. 125 Lakhs per enterprise. c) Additional Subsidy for ST/ SC/ PH/ Women enterprises @30% or 40% within the upper ceiling of Rs.100 Lakhs/ 125 Lakhs. d) For Large units @30% or 40% of investment on Land & Building with upper ceiling of subsidy Rs.200 Lakhs. e) For Private Infrastructure Developer for creation of industrial infrastructure, subsidy will be @30% with upper ceiling 	
2	Procurement Preference	 of Rs.500 Lakhs. a) 15% Procurement Preference to local manufacturer on all purchases through tenders by State Government Agencies on products manufactured in Tripura, subject to 20% value addition within State. b) Local enterprises having capacity of partial supply of the tendered quantity/value shall be allowed to participate in tender process for minimum 40% of the tendered quantity, subject to 20% value addition within State. 	
3	Industrial Promotion Subsidy	 a) 100% reimbursement of net amount of SGST actually paid by an enterprise. b) Non-Thrust Sector with an overall ceiling of Rs.80 Lakhs per enterprise per annum. c) For Thrust sector with an overall ceiling of Rs.125 Lakhs per enterprise per annum. d) Aggregating limit of entitlement of an enterprise for 5 years shall not be exceeding to 150% value of investment made in plant & machinery. 	

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4	Power charges	 a) Power charges will be provided to industrial units having connected load of above 20HP @ Rs.5.00 per unit without any upper ceiling. b) Industrial units having connected load up to 20 HP shall be reimbursed @ 25% of the power charges actually paid: e) For Non-Thrust Sector with an overall ceiling of Rs.15 Lakhs per enterprise per annum. f) For Thrust sector with an overall ceiling of Rs.25 Lakhs per enterprise per annum.
5	Partial Reimbursement of Interest on Term Loans	a) For Non-Thrust Sector: 4% reimbursement of interest paid on Term loan with upper ceiling of Rs.5.00 Lakhs per enterprise per annum.
		b) For Thrust sector: 5% reimbursement of interest paid on Term loan with upper ceiling of Rs.12.00 Lakhs per enterprise per annum.
6	100% Reimbursement of charges/ fees for obtaining Standard Certification/ Technology Knowhow	 a) Full reimbursement of fees/ charges for obtaining of Standard Certifications & subsequent renewal in 12 selected areas issued by National and Inter-national Bodies. b) One time full reimbursement of fees payable for getting Technical know-how/ Technology Transfer from any recognized national/ international organizations.
7	Earnest Money and Bid Security Deposits	 a) 100% Exemption to local manufacturer from payment of Earnest Money & Bid Security Deposits on tenders floated by State Government Agencies for procurement of goods. b) Local service sector entrepreneurs (excluding works contract & IT/ITes) eligible for State Capital Investment Subsidy under TIIPIS, 2022 shall also be allowed for the said benefit.
8	Employment Cost Subsidy (For Thrust Sector MSMEs only)	100% reimbursement of expenditure to MSMEs on account of contribution made towards Employee's Provident Fund and Employee's State Insurance Scheme for a period of 5 years on employment of 20 or more persons who are domicile of the State.
9	Subsidy on fees paid for Credit	100% reimbursement for one time guarantee fees & service fees paid every

	Guarantee Trust		woor by Mioro 9- Cmoll antonnicas for
	Guarantee Trust Fund for Micro &		year by Micro & Small enterprises for CGTMSE coverage taken on loan granted
	Small Enterprises		by Banks/ NBFCs.
	(CGTMSE)		by ballks/ NBrCs.
-	Export Promotion	a)	10% reimbursement of value of goods
	Subsidy	,	exported to Bangladesh through the Land
			Custom Stations in the State, subject to
			an upper ceiling of Rs. 50 Lakhs per
			annum.
		b)	It is applicable only for the items
			manufactured in the State subject to an
			enterprise shall have to achieve at least
			20% value addition within the State.
11	Subsidy for	a)	50% reimbursement of the expenditure
1	participation in		incurred for travelling expenses of one
	fares and		person and transportation of goods to
1	exhibitions (Thrust		participate in State & National level fares
	Sector only)		subject to an upper ceiling of Rs. 1.00
			Lakhs for each participation & maximum
		• \	participation of 2 fares in a year.
		b)	For participation in International Level
			fares prior approval of the appropriate
10	O		authority is to be obtained.
	State Transport	a)	50% reimbursement of transportation
	Subsidy		cost of secondary raw materials for local
			resource based industry and raw
			materials required for manufacturing of packaging materials in the packaging
			industries in the State.
		h)	Transport Subsidy shall be provided for
		IJ)	transportation of raw materials from the
			nearest railway station of seller to the
			nearest railway station of the buyer as
			per the Railway Standard Parcel Rate.
13	Operational Subsidy		New eligible industrial unit availed fixed
	to industrial units		capital investment subsidy during the
			scheme period from any subsidy scheme
			of State/ Central Government will be
			provided all operational subsidy under
			this scheme.
	Additional subsidy/	a)	MSMEs having Registration under
	incentive to ZED		Udyam Portal of MSME and obtained
	Certified industrial		ZED Certification from the Ministry of
	Enterprises		MSME will be provided one time
			additional subsidy.
		b)	Industrial enterprises with investment in
			Plant and Machinery up to Rs.1.00 Cr.
			will be provided Rs.2.00 Lakhs per
			enterprise.
	!	`	Industrial enterprises with investment in

	Plant and Machinery from Rs.1.00 Cr to 10 Cr. will be provided Rs.5.00 Lakhs per
	enterprise.
	d) Industrial enterprises with investment in
	Plant and Machinery above Rs.1.00 Cr.
	will be provided Rs.10.00 Lakhs per
	enterprise.
15 Special Incentives	(i) Industrial Promotion Subsidy will be
to industrial	provided @ 25% of Goods and Services
enterprises	Tax (net of input tax) actually paid after 5
continue to operate	years of operation for further period of 5
for 5 years	years subject to the condition that the
	aggregate payment of subsidy to any
	industrial enterprise from the date of
	commencement shall no exceed 150% of
	investment in plant & machinery.
	(ii) Power charges will be provided to
	industrial units having connected load
	above 20HP @ Rs.5.00 per unit without
	any upper ceiling.
	(iii) 25% partial reimbursement of power
	charges will be provided to industrial
	units having connected load up to 20HP
	with a ceiling of Rs.15.00 Lakhs & Rs.25 Lakhs for non-thrust & thrust sector
	enterprises per year respectively. (iv)Employment Cost Subsidy:50%
	reimbursement of employer contribution
	towards payment of EPF and ESI after 5
	years of operation.