

**Detailed Schemes and Operational Guidelines, 2018**  
**for availing Fiscal Incentives under**  
**Industrial and Business Development Policy 2017**



**Department of Industries and Commerce**

**Government of Punjab**

**Government of Punjab  
Department of Industries and Commerce  
(Policy Implementation Unit)  
Notification**

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In pursuance to Clause 10.1.1 of the Industrial & Business Development Policy-2017, the Governor of Punjab is pleased to notify the Detailed Schemes and Operational Guidelines- 2018 for availing fiscal incentives under Industrial and Business Development Policy 2017 notified vide No.CC/Addl.Dir/Industrial & Business Development/2017/1369 dated 17-10-2017.

## Contents

Chapter 1 - Introduction .....	7
Chapter 2 - General Definitions .....	8
Chapter 3 – Industry Specific Definitions.....	12
Chapter 4 – Categorisation of Units in Startup, MSME, Large and Anchor .....	18
Chapter 5 - Fixed Capital Investment (FCI) for the purposes of Fiscal Incentives .....	20
Chapter 6 - General Eligibility Conditions for Availing Fiscal Incentives & Penalty .....	25
Chapter 7 – General Procedure and Authorities for Sanction of Fiscal Incentives/ Subsidies .....	28
Chapter 8 – Scheme for Exemption from payment of Stamp Duty or Reimbursement thereof.....	32
Chapter 9 – Scheme for Exemption from payment of CLU/EDC .....	33
Chapter 10 - Scheme for Grant of Exemption from payment of Electricity Duty.....	34
Chapter 11 – Scheme for Grant of Exemption from payment of Property Tax.....	35
Chapter 12 – Scheme for Investment Subsidy by Way of Reimbursement of VAT/SGST .....	36
Chapter 13 – Schemes for Fiscal Incentives to MSMEs .....	38
13.1. Interest Subsidy Scheme for MSMEs.....	38
13.2. Additional State Support under CLCSS for Technology Upgradation for MSMEs .....	38
13.3. Additional State Support under CGTMSE scheme for MSEs.....	39
13.4. Financial Assistance for Emerge Exchange platform set up by NSE to SMEs .....	40
13.5. Assistance for Technology Acquisition for MSME .....	40
13.6. Additional support to Zero Effect Zero Defect (ZED) scheme of GOI for MSMEs .....	41
13.7. Reimbursement of expenses incurred on Energy Audit to MSMEs .....	42
13.8. Reimbursement of expenses incurred on Water Audit for MSMEs .....	43
13.9. Reimbursement of expenses incurred on Safety Audit for MSMEs .....	44
13.10. Assistance for Environment Compliance for MSEs.....	44
13.11. Reimbursement of expenses incurred on Patent Registration .....	45
13.12. Additional Support for Performance and Credit Rating Scheme of Ministry of MSME .....	46
13.13. Reimbursement of expenses incurred on Quality Certification .....	46
13.14. Design Clinic Scheme .....	47
13.15. Marketing Support for MSMEs .....	48
13.16. Freight Assistance Scheme for Exports from MSMEs.....	49
Chapter 14 – Scheme for State Award to MSMEs .....	50
Chapter 15 - Scheme for providing Fiscal Incentives to Incubators in Public & Private sector.....	53
Chapter 16 - Scheme for providing incentives to Start-ups.....	57
Chapter 17 - Scheme for exemption of various taxes on Food Processing industries .....	63
Chapter 18 – Scheme for Additional Support of Capital Subsidy to ESDM units .....	64
Chapter 19 – Scheme for Capital subsidy to IT/ITES units.....	65
Chapter 20 – Scheme for Employment Generation Subsidy to Anchor Units.....	66

Chapter 21 – Scheme for Early Bird Units.....	67
Chapter 22 – Scheme for first unit in Border Zone (BZ) .....	68
Chapter 23 - Scheme for Migration by Industrial Unit to new Policy 2017 .....	69
Chapter 24 – Critical Industrial Infrastructure Development Scheme (CIIDS).....	70
Chapter 25 - Scheme for availing assistance under the State Mini Cluster Development.....	72
Chapter 26 - Scheme for grant of Special Relief Package for Sick MSME & Large Units.....	77
Annexure I : Negative List of Industries .....	82
CAF– I (Common Application Form for Incentive (CAF) – New Unit.....	83
CAF – II (Common Application Form for Incentive (CAF) – Expansion.....	87
Form – CLU/EDC: - Application for Exemption of CLU/EDC.....	90
FORM ED1: Electricity Duty .....	92
Form PT: - Application for the Property Tax Exemption .....	93
Form PT1:- Performa for detail of Property tax of building.....	94
Form-SGST: - Investment subsidy by way of Reimbursement of net SGST/VAT .....	95
Form SGST 1: - Reimbursement of SGST/VAT .....	97
Form-IS: - Interest subsidy to MSMEs .....	98
Form: CL: - Additional State Support under CLCSS .....	99
Form CGTMSE: - Additional Support under CGTMSE .....	100
Form EX: - Financial Assistance for emerge exchange platform set up by NSE.....	101
Form ZED: - Additional support to Zero Effect Zero Defect (ZED) scheme.....	103
Form EA: - Reimbursement of expenses incurred for Energy Audit to MSMEs .....	104
Annexure EA1:Scope of Detailed Energy Audit .....	105
Form WA : Reimbursement of expenses incurred for Water Audit to MSMEs.....	108
Annexure WA1: Indicative Scope of Water Audit.....	109
Form SA: Reimbursement of expenses incurred for Safety Audit to MSMEs.....	110
Form EC: Assistance for Environment Compliance for MSMEs .....	111
Form-PR: - Reimbursement of expenses incurred for Patent Registration.....	112
Form PCR: Additional Support for Performance and Credit Rating Scheme .....	114
Form QC:- Reimbursement of Expenses Incurred on Quality Certification.....	115
Form DC:- Design Clinic Scheme .....	116
Form MDA: Market Development Assistance for Micro and Small Enterprises. ....	117
Form MDA1: Application Form for Claim of Marketing Support.....	118
Form – FS: - Freight Assistance to Export oriented units .....	119
Form Y:- Application for Award scheme.....	121
Form IN1- Fiscal Incentives to Incubators in Public & Private Sector.....	122
Form – IN2: In-principle Approval for Assistance to Incubator .....	123
Form –IN3: Assistance for Incubators.....	126

Form: IN4: Final Approval Letter Format.....	131
Form–ST1 – Registration of Startups.....	133
Form Start : Application format for claiming Rental lease subsidy by start-ups. ....	136
Form: SF - Seed Funding .....	137
Form-FP: - Reimbursement of various taxes on food processing industries.....	140
Form MSIPS:- Additional Capital Subsidy to ESDM.....	141
Form: IT :- Capital Subsidy to IT/ITES units.....	142
Form – EGS: - Employment Generation Subsidy to Anchor units.....	143
Form EF: - Early Bird Unit in the New Industrial Parks. ....	144
Form – BZ: - First Unit in Border Zone. ....	145
Form: MU: Migration from FIIP (R) 2013 To IBDP — 2017.....	146
Form CIDA:- Critical Industrial Infrastructure Development Scheme (CIIDS).....	148
Form CD: - Assistance under State Mini Cluster development programme .....	149
FORM-S(a) – Revival of Sick Units.....	151
FORM-S(b) – Revival of Sick Units.....	152
Form 1 : Declaration .....	153
Form 2: CA Certificate regarding Fixed Capital Investment .....	154
Form 3: Certificate from Financial Institution regarding Fixed Capital Investment .....	155
Form 4: Item wise, Bill wise details of expenditure on land, building and Plant and Machinery.....	156
Form 5: Certificate from Financial Institution/ Scheduled commercial Bank regarding Loan.....	157
Form 6: Certificate from Financial Institution/ Scheduled commercial Bank regarding Loan.....	158
Form 7: CA Certificate regarding expenditure for raising fund at NSE .....	159
Form 8: CA Certificate from Merchant Broker regarding expenditure for raising fund at NSE ...	160
Form 9: CA Certificate from Expenditure incurred in technology acquisition.....	161
Form 10: CA Certificate of Expenditure incurred on energy /water /safety audit .....	162
Form 11:Certificate from Regional Officer of State Pollution Control Board .....	163
Form 12: CA Certificate for claiming Assistance for Environment Compliance.....	164
Form 13: CA Certificate of Expenditure incurred for acquiring Patent Registration.....	165
Form 14: CA Certificate of Expenditure incurred for acquiring Credit Rating .....	166
Form 15: CA Certificate in respect of Expenditure incurred for acquiring ZED Certification .....	167
Form 16: CA Certificate regarding FOB value of goods exporters.....	168
Form: 17: Details of Exports .....	169
Form 18:Certificate from District Mandi officer .....	170
Form: 19:SPECIAL POWER OF ATTORNEY.....	171
Form: 20-COPY OF THE RESOLUTION PASSED .....	172
Form: 21-AFFIDAVIT.....	173
Form: 22-Details of employees.....	174

Form: 23- CA Certificate in respect of Employment Generation Subsidy.....	175
Form: 24- Certificate of net VAT or SGST+IGST .....	176
Form-ZED4: Certificate from Quality Council of India.....	177
Form:-MOU .....	178
Form:- PROG .....	179
Form CCP – Certificate of Commercial Production (CCP) .....	181

## **Chapter 1 - Introduction**

### **1.1. Introduction**

- 1.1.1. To promote Punjab as an attractive and competitive destination for industrial investments, the State Government has notified Punjab Industrial and Business Development Policy 2017, offering various incentives to the eligible industrial units in the State.
- 1.1.2. Detailed schemes and operational guidelines have been formulated under Clause 10.1 of the Policy for smooth implementation of the policy and to ensure that incentives are made available to the entrepreneurs in an objective, transparent and hassle free manner.
- 1.1.3. The Detailed schemes and operational guidelines have to be read with the provisions of the Policy and in case of any conflict, the provisions of the detailed schemes and operational guidelines will prevail.

### **1.2. Commencement and Applicability of the Guidelines**

- 1.2.1. The operational guidelines shall commence from the effective date of Policy i.e. 17-10-2017 and shall be coterminous with the policy. However, the detailed schemes contained in Chapter 13, 16, 18 and 19 shall commence from the date of notification of these guidelines and shall be coterminous with the policy.
- 1.2.2. The guidelines may be amended and modified in the course of implementation, however, all such amendments and modifications shall be applied prospectively and shall not curtail any benefit or concession already granted under the policy. The entrepreneurs shall check the website of the Department for latest guidelines.

### **1.3. Online Portal**

- 1.3.1. The applications for incentives will be processed through Business First portal, which will be set up by the Department.
- 1.3.2. The applications will be submitted in the system, using the forms designed for the same. The system will enable online scrutiny of applications and online generation of responses to the applicant. The applicants will be able to view the response in the system.
- 1.3.3. The formats and procedures prescribed in these guidelines are subject to suitable modifications and adoption for electronic submission, processing and workflow through online portal. The applicants must refer to the Portal for latest guidelines, forms and procedure and the same shall prevail over the provisions contained herein.
- 1.3.4. The URL for Online Portal will be [www.pbindustries.gov.in](http://www.pbindustries.gov.in).

## Chapter 2 - General Definitions

### 2.1. **Approved Industrial Park**

Approved Industrial Park means an Industrial area, Focal Point, Industrial Estate, Mixed–use Industrial Park, SEZ, Textile Park, Biotech Park, IT Park, Industrial Township, Growth Centre, Food-Processing Park or any other similar project approved by a Competent Authority of the State Government or the Central Government as the case may be.

### 2.2. **Approved Project Cost**

Approved Project Cost means the cost of the project on different components as approved by the term loan lending institution or in case of joint financing, by the lead term loan lending institution. In respect of self-financed projects, the Approved Project Cost will be as approved by the State Empaneled Agency.

### 2.3. **Aided unit**

The unit availing term loan from Scheduled Commercial Banks/ Financial Institutions recognized by Reserve Bank of India for setting up the unit is treated as Aided unit.

### 2.4. **Border District**

Border district means a district with an international boundary.

### 2.5. **Border Zone**

Border Zone is the area within 30 Kms of International Boundary, as certified by concerned revenue authority.

### 2.6. **Date of Commencement of Commercial Production (DCP)**

- (i). The date on which commercial production has started, as indicated in the UAM/Part B IEM/IL in respect of Micro, Small & Medium Enterprises and Large Industries respectively, as the case may be.
- (ii). DCP will be determined on the basis of the documentary evidence i.e. first sale invoice, to be provided by the investor. Other documents such as VAT/SGST returns, power bills, bills of purchase of machinery etc. may be considered, if required by the Scrutiny Committee.
- (iii). In case of Phased production/expansion/diversification/Modernization, the date of production, as declared by the promoter after capitalization of complete investment in the books of accounts for relevant phase/ expansion/ diversification/ modernisation shall be reckoned as date of commercial production of particular case of Phased production/ expansion/ diversification/ Modernization.
- (iv). In case of any dispute on DCP between the Unit and the Department, State Level Committee (SLC) will review and its decision shall be final.



**2.7. Detailed Project Report (DPR)**

Detailed Project Report means a document, depicting physical and financial projections relating to the unit, duly appraised and approved by a financial institution or a scheduled bank while sanctioning term loan and /or working capital limit. In case of units which had neither availed term loan nor working capital, such document shall be appraised and approved by Punjab State Industrial Development Corporation/SIDBI/State empaneled agencies/CAG empaneled CA's.

**2.8. Department**

Department means the Department of Industries & Commerce, Punjab.

**2.9. Effective date**

Effective date means the dates mentioned in clause 1.2 above.

**2.10. Electricity Duty**

Electricity duty is the duty levied and paid to the State Government on the electricity supplied by PSPCL or any licensee or electricity trader or generating company to a consumer, as the State Government may notify from time to time, with the proviso that any contributions made out of the Electricity Duty levied, such as those deposited in the social security fund etc., shall not be exempted.

**2.11. Enterprise Value**

Enterprise value means a price which acquirer pay for another Firm. In financial terms it is arrived by adding Market capitalization+ Market value of Preferred equity + Market Value of debt+ minority Interest- Cash and Cash equivalent.

**2.12. GST**

Goods and service tax.

**2.13. Guidelines**

Guidelines shall mean the Detailed Schemes and Operational Guidelines issued under the Industrial and Business Development Policy 2017 as amended from time to time.

**2.14. Kandi Area**

Area notified by Government of Punjab vide letter no. 1462-SMAC-1(AC)-73/33147 dated 31/10/1973 as amended from time to time.

**2.15. Policy**

Policy shall mean Industrial and Business Development Policy 2017 as amended from time to time.

#### 2.16. **Property Tax**

Property tax is the local tax as levied by urban/rural local self-government/authority of the area.

#### 2.17. **Self-Financed Unit**

The Unit set up with own funds/ unsecured loans without any involvement from Commercial Banks / Financial Institutions etc. is treated as Self-Financed Unit.

#### 2.18. **Stamp Duty**

Stamp Duty is duty payable as levied in schedule 1-A of Indian Stamp Act on transfer of property. It shall not include any other charges such as registration fee, infrastructure development cess, social security fee/cess etc. levied under Schedule 1-B and Schedule 1-C of the Act.

#### 2.19. **State Government**

Any reference to the State Government in the detailed schemes and operational guidelines shall mean reference to the Department of Industries and Commerce.

#### 2.20. **State Level Committee**

State Level Committee means the Committee under the Administrative Secretary, Industries and Commerce set up in Chapter 7 of the guidelines for sanction of incentives.

#### 2.21. **District Level Committee**

District Level Committee means the Committee under Deputy Commissioner of the district set up in Chapter 7 of the guidelines for sanction of incentives.

#### 2.22. **Thrust Sectors**

Thrust Sectors mean Manufacturing & Service enterprises in the thrust sectors as per clause 10.6 of the Policy, updated as under and as defined in the operational guidelines:

##### **Manufacturing Industry**

- (i). E-vehicle, NRSE Equipment, Energy Storage Devices, Medical Equipment, Industry 4.0 based manufacturing enterprises
- (ii). Textiles including Apparel and Made-ups, Technical Textiles
- (iii). Footwear and Accessories
- (iv). Agri & Food Processing Industries
- (v). Electronics
- (vi). Aerospace and Defence
- (vii). Biotechnology, Pharmaceutical
- (viii). Processing of Agro waste (Bio mass) into Energy, Bio-Energy, manure or any other usable Form

- (ix). Bicycle and Bicycle components/ parts
- (x). Alloy Steel

**Service Industry**

- (i). IT and ITES
- (ii). Life Sciences
- (iii). Skill Development Centres, Incubation Centres, Accelerators
- (iv). Healthcare
- (v). Tourism & Hospitality
- (vi). Media and Entertainment
- (vii). Logistics
- (viii). Maintenance, Repair and Overhaul (MRO) for Aviation and Defence Sector

**2.23. Unit**

Unit is a project set up by an industrial or service enterprise in the State of Punjab, to manufacture a product(s) or provide a service(s).

**2.24. Unit under SC Category**

A Unit with 100% SC entrepreneur/s as proprietor/partner/directors, as the case may be, belonging to SC category as notified by the Government of Punjab from time to time.

**2.25. Unit under Women Category**

A unit with 100% woman entrepreneur/s as proprietor/partner/directors, as the case may be.

**2.26. Value Added Tax (VAT)**

VAT is a tax as levied under The Punjab VAT Act 2005, as amended from time to time.

## Chapter 3 – Industry Specific Definitions

### 3.1. Manufacturing Industry

#### 3.1.1. General

All Manufacturing products classified under National Industrial Classification (NIC) 2008 are eligible under the Policy except those specified in the negative list in the Policy at annexure-1. In addition, following definitions of specific sectors will be followed for the Policy.

#### 3.1.2. Electronic System Design and Manufacturing

The entire value chain of all electronic verticals/products covered under the National Policy on Electronics and related notifications issued by the Department of Electronics & Information Technology (Deity), Ministry of Communication & Information Technology, Government of India from time to time.

#### 3.1.3. Aerospace & Defence Manufacturing

- (i). Aerospace Industry shall include the units in the aerospace value chain from raw material to finished products which add value to aerospace products/ intermediates/ residues both hardware and software. It shall include inter alia civil & military aircrafts, rotorcrafts, helicopters, business jets. This also includes design, research, development and prototyping. Further, it will also include guided missile component, UAVs and related components, propulsion units, overhaul machinery, rebuilding, manufacturing components etc.
- (ii). Defence Manufacturing enterprise means manufacturing enterprises which are supplying at least 50% of value of their finished goods as average of last three years or should have secured defence order worth at least INR 10 Crore as average of last three years, from Ministry of Defence, Government of India or their equivalent in foreign countries.
- (iii). The definition shall cover those units also which are supplying component of worth at least 50% of value of their finished goods to the unit who in turn is supplier (as per terms laid down in above para) to Ministry of Defence, Govt. of India or their equivalent in foreign countries

#### 3.1.4. Energy Storage Devices

Energy Storage Devices shall mean storage batteries like Lithium-ion, Lithium Polymer, Nickle Codimum, Nickle Metal Hydride (NiMH) used for Mobile Phones, Laptops, iPad, and other such electronic devices. It will also include batteries for E- vehicles.

#### 3.1.5. Technical Textiles

Technical Textiles are defined as textile materials and products used primarily for their technical performance and functional properties rather than their aesthetic or decorative characteristics. Depending on the product characteristics, functional requirements and end

–use, applications, the highly diversified range of technical textiles have been grouped into 13 sectors, Application-wise.

- (i). Agrotech (Agriculture, Horticulture and Forestry)
- (ii). Buildtech (Building and Construction)
- (iii). Clothtech (Technical components of shoes and clothing)
- (iv). Geotech (Geo-textiles and Civil Engineering)
- (v). Hometech (Components of furniture, household textiles and floor overrings)
- (vi). Indus tech (Filtration, cleaning and other industrial usage)
- (vii). Meditech (Hygiene and Medical)
- (viii). Mobiltech (Automobiles, Shipping, Railways and Aerospace)
- (ix). Ouko tech (Environmental Protection)
- (x). Packtech (Packaging)
- (xi). Protech (Personal and Property Protection)
- (xii). Sporttech (Sport and Leisure)
- (xiii). Defecates (Textile for defence use)
- (xiv). Any other product as notified by Ministry of Textiles, Government of India, time to time

#### 3.1.6. **Industry 4.0**

- (i). Industry 4.0 is driven by an amalgamation of disruptions in different domains such as 3D-printing, broadband connectivity, big data, high computational power, Internet of Things (IoT), cloud computing, business analytics, augmented reality, artificial intelligence, simulation, advanced robotics and cyber-physical systems.
- (ii). Industry 4.0 would, therefore, mean the convergence of real and virtual worlds in manufacturing which would make it possible to rapidly produce from “art to part” items that are unique, excellent in quality and at cost that is equal to that of mass-produced goods.
- (iii). Manufacturing enterprises utilising the above technologies for production shall be eligible as Industry 4.0.
- (iv). A special Committee will be notified to examine the proposal for Industry 4.0 and the decision of the Committee shall be final.

#### 3.2. **Service Industry**

Following Service Industries are eligible for the purposes of grant of fiscal incentives under the Policy:

- (i). IT and ITES
- (ii). Life Sciences
- (iii). Skill Development Centres, Incubation Centres, Accelerators
- (iv). Healthcare
- (v). Tourism & Hospitality
- (vi). Media and Entertainment
- (vii). Logistics

- (viii). Maintenance, Repair and Overhaul (MRO) for Aviation or Defence Sector
- (ix). Industrial R&D labs, Industrial Testing Labs
- (x). Engineering and Design Services
- (xi). Equipment Rental and Leasing (construction and industry related)
- (xii). Equipment Maintenance and Repair
- (xiii). Environment services (Sewage/ refuse disposal)
- (xiv). Printing presses offset printing press, Flexi/Vinyl Printing, Flexo printing
- (xv). Readymade Garment units
- (xvi). Auto servicing and /or repairing units
- (xvii). Packaging activity
- (xviii). Any other service enterprises notified by the State Government for inclusion in the list from time to time.

The detailed definitions are given in the following sections.

### 3.2.1. **IT and ITES**

IT and ITES industry comprises of IT Software and ITES companies, AVGC (Animation, Visual Effects, Gaming and Comics) Units, BPO, Call centres, Internet and E-mail Service Providers, E-commerce and EDI Services, Electronic Data Centre Services, Knowledge based industries and any professional services that are provided or delivered using the resources of ICT.

### 3.2.2. **Life Sciences**

It shall mean units carrying out Research & Development activities including Contract research & Clinical research in the field of Pharmaceuticals, Biotechnology, biology, genomics, proteomics, bioinformatics, and biomedical.

### 3.2.3. **Skill Development Centres, Incubation Centres, Accelerators**

#### (i). **Skill Development Centre**

A unit set up to impart skill Training under National Skill Qualification Framework with an aim of providing gainful employment to the youth or setting up of self-employment ventures.

#### (ii). **Incubation Centres**

An incubator is an enterprise that is set up to provide office space, equipment and mentoring assistance and other such support services for Startups.

#### (iii). **Accelerators**

It shall include incubation centres, which provide a short duration very focussed support to Startups to help them scale up.

#### 3.2.4. **Healthcare**

Healthcare unit for the purpose of fiscal incentives shall mean hospital (including Hospital attached with the Medical College and Medical Research Institute), Poly-clinic, Diagnostic Centre etc. with investment above Rs. 10 lakh in machinery & equipment.

#### 3.2.5. **Tourism & Hospitality**

Tourism and Hospitality unit for the purposes of fiscal incentives shall mean Hotel, Eco-Tourism Units, Entertainment Infrastructure, Heritage Hotel, Units for MICE and Green Hotels as defined below:

(i). **Eco-Tourism Units**

Eco Tourism Units means those Units, which have been approved under the Punjab Eco Tourism Policy 2009 (as amended from time to time), issued by the Department of Tourism, Government of Punjab

(ii). **Green Hotel**

Green Hotels are Hotels certified by Punjab Energy Development Agency (PEDA), which have obtained a green building certificate as per the approved standards.

(iii). **Heritage Hotel**

Heritage Hotel is a Unit as defined under 'Guidelines for Classification of Heritage Hotels' of Ministry of Tourism, Government of India. Heritage status will be assigned to the Units built before 1950 and having Heritage Architecture. Heritage status will be certified by a Committee constituted by the Department of Tourism, Punjab.

(iv). **Hotel**

Any premises or part of a premise having eight or more rooms, which are commercially let out, and provide lodging, with or without board, or serving any kind of eatables or beverages or other services, by way of business, for a monetary consideration.

Premises excluded from the definition of hotel for the purposes of this policy:

- (a). Any premises operated by a charitable, religious organization or an educational institution or a government institution.
- (b). Any premises operated by a society, a non-proprietary club, institution or other organization and used exclusively by and for the benefit of members of that society, club, institution or other organization.
- (c). Any premises or other type of accommodation unit which has less than eight rooms for renting/leasing

(v). **Units for Meetings, Incentives, Conferences and Exhibitions (MICE)**

A MICE unit is a hotel with facilities for a large group to hold Meetings, incentives, Conferences and Exhibitions and includes at least one Convention Hall or Exhibition Hall as described below:

- (a). Convention Hall should have audio-visual conferencing and high-fidelity recording equipment, etc. and skilled man power to operate and manage the facilities. The seating capacity of the hall should be minimum 300 persons. (size of 500 sq. m)
- (b). Exhibition Hall should accommodate at least 40 booths of 3 meters' x 3 meters' size excluding passages in between and around the booths. (size of 500 sq. m).
- (c). The Unit should include a restaurant with minimum 40 covers, parking facility for not less than 50 cars and 5 coaches and residential accommodation for at least 50 delegates/ participants as per the guidelines of Government of India for Star Category Hotels.

**3.2.6. Media and Entertainment**

Media and Entertainment for the purposes of fiscal incentives under the Policy shall mean Units specially created for tourists like amusement parks, adventure parks, tourism parks, any special theme parks, or infrastructure related to the promotion of cinematic tourism (like a film institute, a film city, film studios, theatres etc.).

**3.2.7. Logistics**

Logistics for the purposes of fiscal incentives under the Policy shall mean Units meeting the following criteria:

- (i). Providing warehousing services i.e. warehousing facilities (having a minimum of 3000 sq. ft. of storage area at the ground level), material handling, packaging facilities and transport facilities.

Provided only specialised transportation facilities e.g. specialised vehicles such as refrigerated transport vehicles, specialized construction sector vehicles, specialized chemical transportation vehicles, cryogenic vehicles will be counted for the purposes of FCI. It shall exclude normal transport vehicles, goods carriers, cargos, containers etc.

- (ii). The facility shall not be for self-consumption.

**3.2.8. Maintenance, Repair and Overhaul (MRO) for Aviation and Defence Sector**

It shall mean all Units engaged in Maintenance, Repair and Overhaul (MRO) for Aviation and Defence Sector.

**3.2.9. Industrial R&D labs, Industrial Testing Labs**



It shall mean Industrial R&D and testing labs with a minimum investment of Rs. 10 lakh in machinery, equipment & service related specialised software. The facility shall not be for self-consumption.

**3.2.10. Engineering and Design Services**

It shall mean units providing Engineering & Design Services with a minimum investment of Rs. 10 lakh in machinery, equipment & service related specialised software. The facility shall not be for self-consumption.

**3.2.11. Equipment Rental and Leasing (construction and industry related)**

It shall mean units providing Equipment and Leasing (construction and industry related) with minimum investment of Rs. 10 lakh in specialised machinery / equipment related to construction & industry. The same shall not be used for self-consumption.

**3.2.12. Equipment Maintenance and Repair**

It shall mean units providing Equipment Maintenance and Repair services with minimum investment of Rs. 10 lakh in machinery, equipment & related specialised software used for equipment maintenance & repair. The same shall not be used for self-consumption.

**3.2.13. Environment services (Sewage/ refuse disposal)**

It shall mean units providing Environment services such as solid waste disposal, sewage disposal etc. with minimum investment of Rs. 10 lakh in machinery & equipment. It shall include Common STPs & ETPs. The same shall not be used for self-consumption.

**3.2.14. Printing presses, offset printing press, Flexi/Vinyl Printing, Flexo printing**

It shall mean a unit for printing press, offset printing press, flexi/vinyl printing, flexo printing. The unit shall have minimum investment of Rs. 10 lakh in machinery, equipment & related specialised software used for printing presses. This shall not be used for self-consumption.

**3.2.15. Readymade Garment Units**

It shall mean Readymade Garment Units such as design studios for apparel and made ups with investment more than 10 lacs on Machinery and equipment.

**3.2.16. Auto servicing and / or repairing units**

It shall mean Auto servicing and/ or repairing units with investment more than 10 lacs on machinery and equipment.

**3.2.17. Packaging Units**

It shall mean Packaging Units with investment more than 10 lacs on machinery and equipment.

## Chapter 4 – Categorisation of Units in Startup, MSME, Large and Anchor

4.1. The State has categorised manufacturing and service industries into various categories to provide different level of support. A new unit shall fall into any of the following categories:

- (i). Startup
- (ii). MSME
- (iii). Large
- (iv). Anchor

### 4.2. **Startup**

All units as per the definition of Department of Industrial Policy and Promotion, Government of India as amended from time to time. As per the current definition, it means an entity incorporated or registered in India:

- (i). Not prior to seven years, however for Biotechnology Startups not prior to ten years,
- (ii). With annual turnover not exceeding INR 25 crore in any preceding financial year, and
- (iii). Working towards innovation, development or improvement of products or processes or services, or if it is a scalable business model with a high potential of employment generation or wealth creation. Provided that such entity is not formed by splitting up, or reconstruction, of a business already in existence. Provided also that an entity shall cease to be a Startup if its turnover for the previous financial year has exceeded INR 25 crore or it has completed 7 years and for biotechnology start-ups 10 years from the date of incorporation/ registration. Provided further that a Startup shall be eligible for tax benefits only after it has obtained Certification from the Inter-Ministerial Board, setup for such purpose.

### 4.3. **MSME Units**

All manufacturing and service industry units as defined by Ministry of MSME, Government of India from time to time. However, for the purposes of fiscal incentives, the service enterprises shall be limited to the activities as defined in Chapter 3.

### 4.4. **Large Units**

All manufacturing and service industry units not falling within the definition of MSME as defined by Ministry of MSME, Government of India from time to time. However, for the purposes of fiscal incentives, the service enterprises shall be limited to the activities as defined in Chapter 3.

### 4.5. **Anchor Units**

The units meeting the following criteria have been categorised as Anchor Units

<b>Sectors</b>	<b>Minimum FCI (Rs in Crore)</b>	<b>Or Minimum Direct Employment Generation</b>
Apparel & Made ups Electronics Food Processing Footwear & Accessories IT & ITES	50	500
Any other Manufacturing Sector or Service Sector (as defined for large Industries)	200	1000

- 4.6. In case of expansion, the unit will be categorised as MSME or Large after taking into account the proposed expansion in plant & machinery. However, anchor category will require additional investment of minimum FCI or employment indicated above in clause 4.5.
- 4.7. Fiscal incentives granted to MSME units shall continue, even if in future, there is change in category of either of these units due to change in definition by GOI.

## **Chapter 5 - Fixed Capital Investment (FCI) for the purposes of Fiscal Incentives**

### **5.1. Fixed Capital Investment (FCI)**

Fixed Capital Investment (FCI) for grant of fiscal incentives under the Policy means investment on the following:

- (i). Land,
- (ii). Building,
- (iii). Plant, Machinery & Equipments

The eligible costs and the manner of assessment has been described below.

### **5.2. Original Fixed Capital Investment**

Investments made on fixed capital assets prior to Expansion will be treated as Original Fixed Capital Investment. While computing this Original Fixed Capital Investment, neither depreciation nor revaluation will be taken into account. Fixed Capital Investment include cost of land, building, plant, machinery and equipment as per the approved project cost.

### **5.3. Land**

Actual cost of land required for the setting up of new units or expansion/ modernisation/ diversification of the existing unit will be considered towards FCI subject to the following:

- (i). The cost of site levelling, clearance, laying of roads, etc. will not be considered for FCI.
- (ii). The cost of land on lease will not be considered for FCI.
- (iii). Stamp duty and Transfer duty component will not be considered for FCI.
- (iv). Optimum Land Area required for the project appraised by concerned Financial Institutions or State Agency, as the case may be.
- (v). In case of land allotted on 99 years lease basis by the state agencies, the allotment price of the land shall be considered as part of FCI.

### **5.4. Building**

#### **5.4.1. In case of new building**

The value of construction of factory building will be limited to the approved project cost. Value of leased building will not be taken into account. The items of civil works which are permitted for computation towards eligible cost are:

- (i). Main Factory Shed
- (ii). Raw Material and finished products go down
- (iii). Office room and Lab room
- (iv). Cooling water ponds
- (v). Boiler shed and generator room
- (vi). Effluent treatment ponds, etc.
- (vii). Overhead Tank, bore-wells, and pump house and sump
- (viii). Fencing and Gate

- (ix). Architect fee and supervision charges
- (x). R&D laboratory/Center
- (xi). Compound wall
- (xii). Canteen
- (xiii). Workers' rest room
- (xiv). Time Office
- (xv). Cycle / Vehicle Stand
- (xvi). Security Shed and
- (xvii). Toilet room and sanitary fittings
- (xviii). Workers' hostel constructed in the same factory premises
- (xix). Unit's own retail outlet on the same factory premises

The total value of items at (xi) to (xix) and similar items shall not exceed 10% of the total value of civil works. Total value of the civil works means items (i) to (x) only within the approved project cost.

#### 5.4.2. **In case of land and building purchased from existing industry**

In case of land and building purchased from existing Industry which has availed incentives, granted by state govt, the land and building cost will not be considered as part of FCI otherwise the cost of land and depreciated value of building will be considered for FCI. Any new assets created with fresh investment will also be considered for FCI. The depreciated value of building and quality & life of the building will have to be certified by a Civil Engineer.

#### 5.5. **Plant and Machinery**

Following Costs will be taken towards the cost of plant and machinery subject to the conditions specified below:

##### 5.5.1. **In case of General Unit**

Value of plant, machinery and equipment installed and the value of tools (other than consumables) Jigs, Dies, Moulds, pollution equipment, lab equipment etc. necessary for production of approved line of activities will be taken into account, as per the notification under MSMED Act, 2006 of GOI from time to time. Leased plant and equipment is not eligible for incentives. The value of Solar Equipment installed in the unit for domestic and commercial production within the project cost will be taken into account as eligible Fixed Capital Investment.

##### 5.5.2. **In case of Tourism Unit**

The cost of Plant & Machinery or equipment and others to a Tourism Sector Enterprise shall be allowed on the purchase of items given below:

- (i). Air-conditioning. A.C. plants, fans & exhaust fans, coolers
- (ii). Electrical installations/electronic fittings.
- (iii). Filtration plant for swimming pool
- (iv). Water softening Plant

- (v). Fume extraction and ventilation plant
- (vi). Non-CFC equipment for refrigeration & air-conditions and other eco- friendly measures and initiatives.
- (vii). Cold storage equipment
- (viii). Bakery equipment
- (ix). Kitchen equipment, cooking range, dish washer, working table
- (x). Telephone equipment & exchange/PBX
- (xi). House-keeping machines and Equipments
- (xii). Hot water boilers, solar heaters and solar plants/geysers/ cold & hot running water machines.
- (xiii). Furniture, interior & fittings
- (xiv). Lifts & elevators
- (xv). Spa and fitness equipment
- (xvi). Metal detectors (door frame or hand held)
- (xvii). CCTV, screens, projectors and other equipment for conference hall(fixed) O.G. Sets, goods carrier.
- (xviii). Lighting equipment
- (xix). X-ray machines
- (xx). Under belly scanners to screen vehicles
- (xxi). Smoke detectors
- (xxii). Safe keeping/in room safe
- (xxiii). Minibar/fridge
- (xxiv). TVs
- (xxv). Fire-fighting equipment (fixed)
- (xxvi). Dry-cleaning/laundry related equipment
- (xxvii). Tea/coffee making machines, equipments etc.
- (xxviii). Tents for camping
- (xxix). Tubewells along with pumping set lines within the campus
- (xxx). Pollution control machines for air, water, light and sound/STP.
- (xxxii). Adventure and water parks, water sports equipment.

For adventure and leisure sports, amusement/entertainment parks, cable car ropeways, the entire cost of items and components (excluding land) essential for commissioning the project.

- (xxxii). Crockery and Cutlery

Note:

- (i) Goods mentioned above shall be allowed one time for initial set up.
- (ii) The goods mentioned at Sr. No .xxii to xxv and telephone equipment shall be allowed one set per room.
- (iii) For Tourism Projects in PPP (Public Private Partnership) executed under Punjab Infrastructure (Development and Regulations) Act-2002 or similar Central Government Laws/Regulations, the Investment made only by the private partners in Land, Building and Plant & machinery will be counted as FCI.

### 5.5.3. Second Hand Machinery

- (i). In case of indigenous second-hand machinery purchased by the unit, such value should not exceed 25% of the total value of plant and machinery. The value of indigenous second-hand machinery will not be computed towards eligible Fixed Capital Investment for fiscal incentives.
- (ii). To decide the percentage of second hand machinery, market value as certified by chartered engineer will be taken into account, subject to such machinery having a minimum of further six (6) years life for MSEs and twelve (12) years for Medium Enterprise and Large Industries certified by a Licensed Engineer/ Chartered Accountant.
- (iii). However, in case of imported machinery, value of 100% imported second hand plant, machinery and equipment will be considered as new indigenous machinery, if it is imported directly by the unit.
- (iv). In case of imported machinery, value of plant and machinery will include custom duty and insurance paid, freight charges from the port of arrival till destination and installation charges in addition to the CIF value of such plant & machinery provided that the freight and installation of charges would be limited to 10% of the basic price.

#### **5.5.4. Expenditure on Technical Consultancy / Feasibility study including turn-key charges**

Such expenditure will be considered towards the Fixed Capital Investment, provided they are part of the approved project cost, capitalized and certified by a C.A/ Financial Institution/ Commercial Bank, but limited to 10% of the total cost of plant machinery and equipment installed.

#### **5.5.5. Value of self-fabricated machinery by the new unit**

The value of self-fabricated machinery will have to be certified by a Chartered Engineer or Engineer of the term lending institution concerned for computing the eligible Fixed Capital Investment.

#### **5.6. Items Not to be included towards Fixed Capital Investment**

- (i). Working capital, raw material, stores and all consumables including spare tools, etc.
- (ii). Value of the Motor Vehicles except specialised vehicles like Refrigerated vans, Fire fighting vehicles, Ambulances and other Industry specific vehicles.
- (iii). Pre-operative expenses, advances, expenditure not capitalized in the books of accounts and not certified/audited by CA supported by payment of bills wherever necessary.
- (iv). Investment which has been in excess of the approved project cost and is not covered by the approved project would not be considered towards Fixed Capital Investment. However, if such investment is financed and justified by the financial institution, it may be considered towards Fixed Capital Investment.

5.7. **Fixed Capital Investment in Phased Manner**

(i). **For units with FCI up to Rs.100 Cr**

For units with FCI up to Rs.100 Cr, duly incorporated in the DPR, the investment made after the first date of production and up to one year, shall be considered for the incentives of new unit. Only one additional eligibility certificate will be allowed after first date of production.

(ii). **For Units with FCI above Rs.100 Cr and up to Rs.500 Cr**

For Units with FCI above Rs.100 Cr. and up to Rs.500 Cr, duly incorporated in the DPR, the investment made after the first date of production and up to three years, shall be considered for the incentives of new unit. Only two additional eligibility certificate may be allowed after first date of production.

(iii). **For Units with FCI above Rs. 500 Cr**

For Units with FCI above Rs.500 Cr, duly incorporated in the DPR, the investment made after the first date of production and up to five years, shall be considered for the incentives of new unit. Only five additional eligibility certificate may be allowed after first date of production.

(iv). Any additional investment made after the period specified above shall be considered as expansion and the relevant guidelines shall apply.



## **Chapter 6 - General Eligibility Conditions for Availing Fiscal Incentives & Penalty**

### **6.1. Incentives to Existing Units for Expansion, Diversification and Modernisation**

Existing manufacturing units undertaking Expansion, Diversification or Modernisation as per the prescribed standards shall be eligible for all the incentives at par with new units. In case of service industry units, only the new units shall be entitled to incentives under the policy.

### **6.2. Expansion, Diversification and Modernization**

A reference to expansion will include expansion, diversification and modernization. It shall mean a Unit which undertakes expansion, diversification or modernization in a project other than those listed in negative list. It must satisfy the following conditions:

- (i). For a unit with original FCI of Rs. 100 Crore or less, there shall be a minimum 50% increase in the FCI (original value without depreciation)
- (ii). For a unit with original FCI above Rs.100 Crore, there shall be a minimum increase of Rs. 50 Cr. In FCI.

Provided a Unit inducting new plant & machinery as per recommendations of QCI under ZED scheme shall be exempted from the minimum investment prescribed above and shall qualify as per actual expenditure incurred on additional FCI.

### **6.3. New Unit**

- (i). A New Unit will ordinarily be set up at a new site.
- (ii). An existing enterprise which sets up a New Unit in the same premises shall be considered for incentives provided the New Unit is located in a distinct building/structure.
- (iii). If any existing Industrial Enterprise sets up a new unit for the same end product/new product at different location in the same name it will be treated as new Unit for the purpose of sanction of various incentives, even though there is no separate VAT/SGST Registration number.

### **6.4. General Conditions for Sanction of Fiscal Incentives**

Following general conditions shall apply in all cases of grant of fiscal incentives to eligible units apart from other specific eligibility criteria, terms and conditions stated for a particular scheme elsewhere in these guidelines:

- (i). The unit must be registered with the Department of Industries online.
- (ii). The MSME should have filed Udyog Aadhar Memorandum online.
- (iii). The Large and Anchor units should have filed IEM with Department of Industrial Policy and Promotion, Government of India.

- (iv). The Unit shall not be manufacturing item placed in the negative list as notified under the Policy and amended from time to time.
- (v). Composite Units set up for manufacture of an eligible item along with an ineligible item are not eligible for incentives except when the proportion of ineligible items in the total production is less than 10% in value of the total turnover during each financial year as per annual return as mentioned in 6.4(viii).
- (vi). All the entrepreneurs should have Permanent Account Number (PAN) and should regularly file the Income Tax Returns.
- (vii). The unit should be in regular production at the time of disbursement of incentive except those incentives which are in pre-production stage such as Stamp Duty.
- (viii). Unit shall submit annual return in the prescribed format during the production/ incentive period.
- (ix). MSME units should file information at [www.msmedatabank.gov.in](http://www.msmedatabank.gov.in) every year.
- (x). All eligible Units should furnish a registered lease deed for a period equal to more than the period of incentives.
- (xi). MSME units shall register themselves under the ZED scheme of GOI and achieve maturity level at least up to Bronze category within 3 years from the date of production/extension production. In case of failing to achieve Bronze Category level certification, future disbursement of fiscal incentives will be stopped.
- (xii). For availing benefits of schemes under Clause 13.4, 13.5, 13.6, 13.7, 13.8, 13.9, 13.11, 13.12, 13.13, 13.14, 13.15 and 13.16 in Chapter 13, the Unit must have bronze level ZED certification.
- (xiii). In case of benefits under Clause 13.10, reimbursement will be done only after the Unit is assessed for bronze level ZED certification.

#### 6.5. **Conditions For Changes in the Unit After Sanction of Fiscal Incentives**

A unit, which has been granted fiscal incentives will require the approval of the Competent Authority in case of any of the following changes. A revised eligibility certificate will be issued after approval.

##### (i). **Change of constitution/ management/ name or style of unit**

The unit shall take prior approval of the State Level Committee by applying on the portal and Certificate of incorporation from Registrar of Companies (ROC)/Registrar of Firms as the case may be.

##### (ii). **Lease/Sell-out cases of unit**

The unit shall take prior approval of the State Level Committee before lease out/ sell-out to another management within incentive period by applying on the portal.

(iii). **Change of Location of unit**

The Change of location shall be allowed only in special circumstances with the approval of State Level Committee. Shifting of Unit outside the State is not allowed.

(iv). **Merger/ Amalgamation of Units**

The approval of the State Level Committee will be required for any merger/amalgamation of units. The application shall be submitted online along with necessary legal orders and other documents.

(v). **Change of line of activity/inclusion of additional line of activities**

If a Unit starts manufacturing new eligible items without any additional machinery or equipment, with the same plant & machinery, then such items shall be allowed for availing reimbursement of SGST with intimation on the portal in the prescribed manner.

6.6. **Penal Action**

In case, it is found at any stage that a unit has claimed any fiscal incentive on the basis of wrong facts then the applicant shall besides refunding the amount of incentive from the date of disbursement with compound rate of interest @ 12% per annum and facing legal action, will be debarred from grant of any incentive/assistance from the State Government.

## **Chapter 7 – General Procedure and Authorities for Sanction of Fiscal Incentives/ Subsidies**

### **7.1. General Procedure for Availing Fiscal Incentives**

#### **7.1.1. Registration on the Portal**

Any entrepreneur, who wants to set up a new unit or expand an existing unit or desirous of availing any regulatory clearance or fiscal incentive for his existing unit under the policy shall mandatorily register on Business First portal, which is being set up by upgrading the existing one stop clearance system of PBIP in accordance with Industrial and Business Development Policy.

#### **7.1.2. Submission of a new project or expansion project – Generation of MOU**

Upon registration, the entrepreneur can submit one or more proposals for a new project or expansion project and an MOU will be generated (FORM-MOU) and the eligible proposals shall be allotted a unique project ID. It will help the Department provide better support to the Entrepreneurs.

#### **7.1.3. Progress of Project**

The registered unit will have to submit progress report regarding effective steps taken by the unit periodically on the portal (Form-PROG). The Department through District Industries Centre/ Directorate/ PBIP will provide necessary handholding to the unit.

#### **7.1.4. Regulatory Clearances**

A registered unit will be able to avail regulatory clearances through one stop clearance system by PBIP being upgraded into Business First Portal. Regulatory clearances to MSME units will be monitored by District Industries Centre and the District Level Single Window under Deputy Commissioner and other units will be provided regulatory clearances by PBIP at the State level.

#### **7.1.5. Pre-Production Incentives**

The registered unit may apply for pre-production fiscal incentives on Business First portal and Eligibility Certificate will be provided online by District Level Single Window for MSMEs and PBIP for other units after approval by respective District and State level Committees.

#### **7.1.6. Commencement of Commercial Production**

Once the unit comes into commercial production, the registered unit has to apply on portal (Form-CCP) to obtain commencement of commercial production certificate on portal.

#### **7.1.7. Post-production incentives**

After commencement of commercial production, the unit can apply for post-production fiscal incentives on portal by respective departments.

#### 7.1.8. Incentives for existing units

A number of incentives have been provided to the existing units not linked with new investment or expansion of project. A unit can apply for these incentives after registration on the portal.

#### 7.1.9. Rejection of incomplete or deficient cases

- (i). In case, the deficiencies pointed out during the processing are not removed within prescribed period, the claim shall be filed by the Competent Authority.
- (ii). The claim application so filed may be reopened with the orders of Administrative Secretary, Industries & Commerce provided request for the same is received within a period of 30 days from the date of rejection of the claim on the portal.

#### 7.1.10. Report by Scrutiny Committee

After completion of case i.e. CAF-I and relevant scheme form have been submitted by the entrepreneur along with supporting documents, a report shall be made by the Scrutiny Committee to the Competent Authority for ascertaining new investment & eligibility under relevant schemes, within 60 days of submission of complete documents. Ordinarily, the documentary claim including the audit report / certification / recommendations given by the empanelled CAs shall form the basis of the report of the Scrutiny Committee. However, the Committee or any of its members may, for reasons to be recorded in writing, carry out an inspection and/or seek additional information.

#### 7.1.11. Approval by District Level Committee and State Level Committee

The claims of MSMEs shall be placed before the District Level Committee for sanction. The claims of other units shall be recommended to State Level Committee.

#### 7.1.12. Disbursement of sanctioned cases

The disbursement shall be made on the basis of inter districts state level seniority to be maintained online. The seniority of the sanctioned cases for the purpose of disbursement of fiscal incentives shall be reckoned from the date of commercial production and not from the date of sanction.

### 7.2. Scrutiny Committee

7.2.1. Apart from online processing and scrutiny of the documents, following Scrutiny Committee will verify the date of commercial production of the unit and also scrutinize the case for fixed capital investment made by the unit.

- |       |                                                |          |
|-------|------------------------------------------------|----------|
| (i)   | GM, DIC                                        | Chairman |
| (ii)  | Lead District Manager                          | Member   |
| (iii) | Concerned Financial Institution                | Member   |
| (iv)  | Representative of Department of Taxation       | Member   |
| (v)   | Representative of PSPCL                        | Member   |
| (vi)  | Two representatives from Industry Associations | Member   |

(vii) FM / PM, DIC Convener

7.2.2. The recommendations of the Scrutiny Committee will be placed before the District level or State level committee as may be the case. The Department will also empanel district wise CA's to assist the Scrutiny Committee.

### 7.3. Competent Authority for Sanction

#### 7.3.1. State Level Committee

The State Level Committee shall be competent authority for approval and sanction of fiscal incentives to large and anchor units. The composition of state Level committee shall be as under:

1.	Administrative Secretary, Industries & Commerce	Chairman
2.	Director of Industries & Commerce	Member
3.	Chief Executive Officer, PBIP	Member
4.	Representative of Department of Taxation	Member
5.	Representative of Department of Power	Member
6.	Concerned Financial Institution	Member
7.	Two Members from the Industry Associations	Member
8.	Addl. Dir/Joint Dir/Deputy Director	Member Secretary

#### 7.3.2. District level committee

District Level Committee shall be competent authority for approval and sanction of fiscal incentives for Micro, Small & Medium Enterprises. The District Level committee shall have Deputy Commissioner as Chairman and the senior-most officers in the district of the following departments, authorities and boards as members:

(i).	Deputy Commissioner	Chairman
(ii).	General Manager, District Industries Centre	Member-Secretary
(iii).	Punjab State Electricity Board	Member
(iv).	Punjab Pollution Control Board	Member
(v).	Department of Finance	Member
(vi).	Department of Town and Country Planning	Member
(vii).	Department of Labour	Member
(viii).	Department of Local Government	Member
(ix).	Department of Public Works	Member
(x).	Department of Forests	Member
(xi).	Department of Taxation	Member
(xii).	Lead District Manager	Member
(xiii).	Concerned Financial Institution	Member
(xiv).	Two members from Industry Associations	Member

District level single window already notified will stand amended to above extent.

### 7.4. Interpretation of Operational Guidelines and additional instructions

Administrative Secretary Industries & Commerce, Punjab shall be competent to make interpretation of provisions of these schemes and operational guidelines and can issue additional instructions.

**7.5. Changes in the Forms and Standard Operating Procedures and Online Portal**

Administrative Secretary, Industries and Commerce, Punjab shall be competent to prescribe and amend relevant forms and standard operating procedures. He shall also be competent to approve the necessary workflows, validations and other changes as may be required for Online Portal. Any changes in guidelines, procedures and other modalities will be made on the portal and no separate intimation would be required. The applicant is required to check the status of his application on the portal and the Department will update the status on portal only.

**7.6. Appeals & Review**

Appeal against orders passed by the District Committee shall lie with the State Level Committee.

Further, State Level Committee will be competent to review its orders on review petition filed by concerned applicant unit. The appeal / review shall be filed within 30 days from the date of communication of the order passed by District / State Level Committee.

**7.7. Online Portal for Fiscal Incentives**

7.7.1. The Department will set up Business First Portal by upgrading the existing one stop clearance system for sanction and disbursement of fiscal incentives to the eligible units. The Portal shall have the following salient features:

- (i). Standardization of procedures and timelines for incentives
- (ii). Providing all incentives through online Portal of the State
- (iii). Creating Combined Application Form for Incentive (CAF-I)
- (iv). Ensuring that the incentive applications are processed online by the concerned officers / departments and status of the application is updated at each step
- (v). Ensuring that the status of all incentive applications is available online

7.7.2. A separate detailed user manual will be published for the portal.

7.7.3. The Department will levy a processing fee to be fixed from time to time for the regulatory and fiscal services provided to the industry.

7.7.4. In case of portal not being in operation due to any technical, functional or any other reason, the Administrative Secretary, Industries and Commerce may allow offline processing of cases for a period by passing an order in writing.

## **Chapter 8 – Scheme for Exemption from payment of Stamp Duty or Reimbursement thereof**

### **8.1. Eligibility and Quantum of Assistance**

(i). Micro, Small & Medium Enterprises

100% exemption/ reimbursement of stamp duty on purchase / leasing of land / building for industrial use for establishment of enterprises.

(ii). Large Units and anchor units

100% exemption/ reimbursement of stamp duty on purchase / leasing of land / building for industrial use for establishment of manufacturing/ service enterprises.

### **8.2. Procedure**

#### **8.2.1. Exemption from Stamp Duty**

All the eligible units shall apply on web portal in the prescribed application form - SD along with attachments for seeking exemption from Stamp Duty on purchase/lease of land and building.

#### **8.2.2. Reimbursement of Stamp Duty**

(i) All the eligible industrial units shall apply on web portal of the department in the prescribed application form - SD along with attachments within three months after commencement of commercial production to seek refund.

(ii) The detail modalities for reimbursement of stamp duty shall be notified separately

### **8.3. Other Conditions**

8.3.1. In the case of Stamp Duty exemption, the applicant needs to submit a bank guarantee equivalent to sum of stamp duty applicable, valid up to the date of commercial production/operations.

8.3.2. Reimbursement of stamp duty shall be allowed for land or building which has been purchased/leased up to 3 years prior to the date of submission of application or after the date of application, by the same entity. The refund will be given only after the unit commences commercial production.



## **Chapter 9 – Scheme for Exemption from payment of CLU/EDC**

### **9.1. Eligibility and Quantum of Assistance**

**(i). Large and MSME Units in thrust sector**

100% exemption from CLU/EDC charges to the units in thrust sectors.

**(ii). Anchor Units**

100% exemption from CLU/EDC to Anchor units.

**(iii). Border Zone**

No CLU will be required for units set up in Border Zone and 100% exemption from EDC charges to these units.

### **9.2. Procedure**

A Unit shall apply on web portal of the department in the prescribed application form – CLU/EDC along with attachments for seeking exemption from CLU/EDC charges.

## **Chapter 10 - Scheme for Grant of Exemption from payment of Electricity Duty**

### **10.1. Eligibility, Quantum and Period of Exemption**

(i). **MSME Units**

100% Exemption for 7 years for all new units from the date of release of electricity connection.

(ii). **Large Units**

100% Exemption for 10 years for all new units from the date of release of electricity connection.

(iii). **Large and MSME Units in thrust sectors**

100% Exemption for 10 years for all new units in from the date of release of electricity connection.

(iv). **Anchor Units**

100% Exemption for 15 years for all new units from the date of release of electricity connection.

(v). **In case of expansion/ diversification/ modernisation**

100% Exemption for the eligibility period mentioned above in Clause 10.1 (i), (ii), (iii), (iv) and upto 100% of FCI made during expansion/ diversification/ modernisation.

### **10.2. Procedure**

Application on prescribed Form – ED for the grant of electricity duty Exemption, along with listed documents would be submitted on the web portal.

## **Chapter 11 – Scheme for Grant of Exemption from payment of Property Tax**

### **11.1. Eligibility, Quantum and Period of Exemption**

(i). **Large Units**

50% Exemption for 7 years.

(ii). **Large &MSME Units in thrust sector**

100% Exemption for 10years.

(iii). **In case of Expansion/ Diversification/ Modernisation**

Exemption of Property Tax will be allowed only on the additional area above the existing covered area in case of expansion/ diversification/ modernisation projects.

### **11.2. Procedure for exemption from Property tax**

Application on prescribed Form-PT for the grant of Property tax exemption, along with listed documents would be submitted on the web portal.

## Chapter 12 – Scheme for Investment Subsidy by Way of Reimbursement of VAT/SGST

### 12.1. Eligibility, Quantum and Period of Assistance

(i). **Micro, Small and Medium Enterprises**

100% of SGST net paid on intra state sale for first 7 years from the date of commencement of commercial production with a cap of 100% of fixed capital investment.

(ii). **Large Units**

75% of SGST net paid on intra state sale for first 7 years from the date of commencement of commercial production with a cap of 100% of fixed capital investment

(iii). **Anchor Units**

100% of SGST net paid on intra state sale for first 15 years from the date of commencement of commercial production with cap of 200% of fixed capital investment.

(iv). **Early Bird Units**

100% of SGST net paid on intra state sale for first 12 years from the date of commencement of commercial production with cap of 125% of fixed capital investment for first 5 new enterprises in MSME and large sector each, in new Industrial estates/ Industrial parks.

(v). **MSME and Large units in Thrust Sectors**

100% of SGST net paid on intra state sale for first 10 years from the date of commercial production with a cap of 125% of fixed capital investment.

(vi). **Border Zone**

First unit which comes into commercial production for each sector of Manufacturing and service industry with minimum FCI of Rs 100 crore would be entitled for 40% additional FCI in the maximum limit prescribed for net SGST.

(vii). **In case of Phased Investment**

In case of phased investment as defined in clause 5.7 of guidelines, the eligibility period of seeking reimbursement of SGST against investment made in a particular phase will commence from the date of commencement of commercial production of the phase.

(viii). **In case of Expansion/ Diversification/ Expansion**

Reimbursement of net VAT/CST or net SGST with quantum and period of assistance as per Clause 12.1 (i), (ii), (iii), (iv), (v), (vi), (vii) mentioned above and up to 100% of FCI made during expansion/diversification/ modernisation of the unit.

## 12.2. Procedure

- (i). The Unit shall obtain the details of the net VAT /CST/SGST paid during the year for which the claim is being made duly certified by the prescribed authorities in the form prescribed form – SGST-1 for original/expansion/diversification Unit separately as the case may be.
- (ii). Application on prescribed Form - SGST for the grant of Investment subsidy along with listed documents would be submitted to the competent authority, declared by the department of Excise & Taxation from time to time, on web portal of the department within three months of closing of the financial year.
- (iii). The detail modalities for disbursement of investment subsidy by way of reimbursement of net VAT/SGST shall be notified separately.

## Chapter 13 – Schemes for Fiscal Incentives to MSMEs

### 13.1. Interest Subsidy Scheme for MSMEs

#### 13.1.1. Eligibility

Unit should not have availed benefit of Interest Subsidy under the Credit Linked Subsidy Scheme (CLCSS) under clause 13.2.

#### 13.1.2. Quantum and Period of Assistance

(i). **Interest Subsidy on term loan in Border Districts and Kandi Area**

Interest subsidy @ 5% pa only in Border Districts and Kandi Area subject to maximum of Rs. 10 lacs per year for 3 years.

(ii). **Apparel & made –ups And technical textiles**

Additional support to units under Amended technology upgradation fund (A-TUF) scheme of GOI, by way of 5% interest subsidy for apparel and made ups and technical textiles for 3 years' subject to a maximum of 10 lacs per year

(iii). **Interest Subsidy on term loan to SC Entrepreneur/ Women Entrepreneur in the MSME sector**

Interest subsidy on term loan @5% pa to the units owned by SC Entrepreneur/ Women Entrepreneur subject to maximum of Rs. 10 lacs per year for 3 years for micro, small & medium enterprise.

(iv). **Interest Subsidy for start-ups**

8% per annum for a period of 5 years on the rate of interest paid on loans obtained from scheduled banks/financial institutions subject to the maximum limit of INR 5 lacs per annum.

#### 13.1.3. Procedure

The unit must be registered with the portal and submit application for approval of the project. Only after the approval of the competent authority, the unit shall proceed. Thereafter application on prescribed Form – IS for the grant of interest subsidy on the term loan, along with listed documents would be submitted on the portal of the department within three months of closing of financial year for which incentive is being claimed.

### 13.2. Additional State Support under CLCSS for Technology Upgradation for MSMEs

(i). **Eligibility Conditions**

(a). Only the enterprises, which are covered under the Credit Linked Capital Subsidy Scheme (CLCSS) of GoI for technology up-gradation shall be eligible for Interest Subsidy under this scheme. The companies, which have already availed the CLCSS scheme and exhausted its limit are also

eligible under the same terms for taking the additional benefits given by the State under the said scheme.

- (b). The unit must upgrade their existing plant and machinery with State of Art Technology with or without expansion/ diversification as per guideline under CLCSS Scheme of GOI.
- (c). Industry graduating from small scale to medium scale on account of sanction of additional loan under CLCSS shall be eligible for assistance.

(ii). **Quantum of Assistance**

Under the Credit Linked Capital Subsidy Scheme (CLCSS) for technology Up-Gradation of Ministry of MSME, the Govt. of India provides 15% up front capital subsidy for facilitating technology up-gradation in specified sectors/ products of the industry with a max. of Rs.15 lakhs. The State Government would also provide interest subsidy @ 5% up to a maximum of 5 lakhs per year for a period of 3 years and shall not exceed amount of net SGST paid during the relevant year to such units eligible under CLCSS Scheme.

(iii). **Procedure**

The unit must be registered with the portal and submit application for approval of the project. Only after the approval of the competent authority, the unit shall proceed. Thereafter application on prescribed Form (Annexure-CL) for the grant of Credit Linked Interest subsidy along with listed documents would be submitted to the competent Authority on the web portal of the department.

13.3. **Additional State Support under CGTMSE scheme for MSEs**

(i). **Eligibility Conditions**

- (a). The collateral free credit facility (term loan and/ or working capital) extended by eligible lending institutions to new and existing micro and small enterprises up to Rs. 200 lakh per borrowing unit shall be eligible for assistance under this scheme.
- (b). The unit should be regular in the repayment of term loan instalments.

(ii). **Quantum of Assistance**

Under the CGTMSE scheme, the guarantee cover provided is up to 75% of the credit facility up to Rs.50 lakh (85% for loans up to Rs. 5 lakh provided to micro enterprises, 80% for MSEs owned/ operated by women and all loans to NER) with a uniform guarantee at 50% of the credit exposure above Rs.50 lakh and up to Rs.200 lakh. A composite all-in Annual Guarantee Fee of 1.0 % of the credit facility sanctioned (0.75% for credit facility up to Rs. 5 lakh and 0.85% for above Rs. 5 lakhs and up to 100 lakhs for Woman, Micro Enterprises and units in NER including Sikkim) is now being charged.

The state would provide 100% reimbursement of guarantee fee charged by the financial institution from the micro and small enterprises subject to maximum of Rs. 1 lac.

(iii). **Procedure**

The unit must be registered with the portal and submit application for approval of the project. Only after the approval of the project, the unit shall proceed. Thereafter application on prescribed Form - CGTMSE for the grant of additional State financial support under Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE) of scheme of government of India along with listed documents would be submitted on the web portal of the department.

13.4. **Financial Assistance for Emerge Exchange platform set up by NSE to SMEs**

(i). **Eligibility**

Small and Medium Enterprises only

(ii). **Quantum of Assistance**

(a). 10% of the cost of Public Issue expenses, subject to maximum of Rs.2.50 lakh for registration of National Stock Exchange.

(b). Direct subscription up to 10% of the Public Issue to be provided out of corpus to be created jointly with SIDBI, Nationalized banks & the State Government subject to a maximum of Rs. 10 lakh.

(iii). **Procedure**

The unit must be registered with the portal and submit application for approval. The unit shall proceed for public issue after approval of the application by the competent authority. Application on prescribed Form - EX for the grant of financial assistance on the expenses on registration with NSE, along with listed documents would be submitted on the web portal. The unit shall claim assistance within 3 months of date of full and final subscription of public issue.

13.5. **Assistance for Technology Acquisition for MSME**

(i). **Eligibility Criteria**

The enterprise adopting technology from recognized National Institutes.

(ii). **Quantum of Assistance**

Subsidy @50% on the cost for adopting technology from recognized National Institutes subject to maximum of Rs. 25 lac

(iii). **Procedure**



The unit must be registered with the portal and submit application for approval. The unit shall proceed for procurement after approval of the application by the competent authority. Application on prescribed Form-TA for the reimbursement of cost in technology acquisition along with listed documents would be submitted to the competent Authority, on the web portal. The unit shall claim assistance within 3 month of acquiring technology and before the expiry of period of policy.

**13.6. Additional support to Zero Effect Zero Defect (ZED) scheme of GOI for MSMEs**

**(i). Objective**

In order to achieve given maturity level under the ZED (zero effect zero defect) Scheme of GOI, the Micro, small and medium enterprises may require installing machinery, equipment and testing facilities. The Micro, Small and Medium entrepreneurs find it difficult to purchase the Machinery & testing equipment because of limited resources. In order to meet this objective, State Govt. has made provision for Additional Financial support to Zero Effect Zero Defect (ZED) Scheme.

**(ii). Eligibility**

- (a). No reimbursement shall be admissible on the second hand plant & machinery, equipment & Testing Equipment.
- (b). The same shall not be disposed-off for five years from the date of purchase without approval of Competent Authority.
- (c). Unit must have completed site assessment process under the ZED scheme of GOI through the Quality council of India (QCI).
- (d). The recommendation of approved assessor appointed by QCI for the purchase of machinery, equipment & testing equipment required for achieving the required maturity level under ZED scheme shall only be considered for the purpose of assistance under this scheme.
- (e). The assistance already availed by the units in the shape of capital subsidy/Interest subsidy/reimbursement etc. for the Testing equipment installed, shall be deduced while computing the assistance under ZED Scheme.
- (f). Unit shall achieve maturity level of at least Bronze category after the installation of Machinery, Equipment & testing equipment under ZED Scheme.

**(iii). Quantum of Assistance**

Reimbursement of 50% of expenses subject to maximum of Rs. 5 lacs incurred on installation of plant & machinery & testing equipment for obtaining maturity level of at least bronze category under ZED scheme of GOI, shall be provided to an eligible micro, small and medium enterprise. The assistance shall be admissible on

installation and operation of machinery & testing equipment installed under ZED scheme and achieving bronze certification under ZED scheme.

(iv). **Procedure**

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for procurement of machinery, equipment and testing equipment. After obtaining bronze certification from QCI, application in Form-ZED for reimbursement of expenses incurred for the installation of Machinery, equipment & testing equipment along with listed documents would be submitted on the web portal of the Department.

13.7. **Reimbursement of expenses incurred on Energy Audit to MSMEs**

(i). **Eligibility Criteria**

Only MSME units

(ii). **Quantum of Assistance**

75% reimbursement of cost of energy audit (pre-audit and post energy audit) subject to a maximum of Rs.2 Lakh, shall be provided to an eligible Micro, Small & Medium Enterprise.

(iii). **Procedure**

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Energy Audit in accordance with the terms of approval. Application on prescribed Form - EA for the reimbursement of expenses incurred in conducting energy audit with listed documents would be submitted on the portal of the department within three months from the date of completion of energy audit.

(iv). **Other Conditions**

Such enterprises shall be provided financial assistance only if the energy audit has been done by an Energy Auditor certified by the Bureau of Energy Efficiency (BEE) empanelled by the Department of Industries or PEDDA. The detailed scope of energy audit is mentioned at Annexure EA1. The eligible units must also comply with the following conditions:

(a). The assistance will be provided only if, there has been at least 15% reduction in average monthly energy (electrical as well as thermal) consumption compared with average of previous 12 months before conducting of audit.

(b). Even after taking all steps as mentioned above for efficient use of energy, if actual energy (electrical as well as thermal) consumption is increasing due to increase in production then such claim will be examined separately by a committee to be constituted by the competent authority.

### 13.8. Reimbursement of expenses incurred on Water Audit for MSMEs

(i). **Objective**

The objective of the scheme is to encourage the conservation of water in Industrial units and encourage harvesting of water in the unit. It involves measuring the actual water consumption of various water consumption gadgets used in the premises of the enterprise, comparing it with an estimate of the minimum water required to undertake the process and establishing technically and economically feasible means to achieve the same & suggest best ways to optimize the water consumption leading to water saving and cutting down water consumption bills.

(ii). **Eligibility Criteria**

Only MSME units

(iii). **Quantum of Assistance**

75% reimbursement of cost of water audit limited to a maximum of Rs. 1 lakh shall be provided to an eligible MSME.

(iv). **Procedure**

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for water Audit in accordance with the terms of approval. Application on prescribed Form - WA for the reimbursement of expenses incurred in conducting water audit along with listed documents would be submitted to the competent authority, on the web portal of the department within three months from the date of completion of water audit.

(v). **Other Conditions**

- (a). MSMEs which have undertaken water audit after effective date and before the expiry of the Industrial & Business Development Policy 2017, shall be eligible under this scheme.
- (b). The water audit of the Unit has to be done by agencies empanelled by Department.
- (c). The detailed scope of Water audit is mentioned at Annexure-WA1.
- (d). The assistance on cost of audit fee will be eligible only if there has been at least 25% reduction in the water consumption of average monthly consumption of previous 12 months before conducting of audit.
- (e). Even after taking all steps as mentioned above for efficient use of water, if consumption is increasing due to increase in production then such claim will be examined separately by a committee to be constituted by the Competent Authority.

### 13.9. Reimbursement of expenses incurred on Safety Audit for MSMEs

(i). **Objective**

The objective of the scheme is to promote safety audit which is a tool that can be utilized to improve safety and attitudes in the workplace. A safety audit is an inventory or checklist of items specifically geared to operations of an enterprise. It allows them to take action, correct hazards, and determine the appropriate actions to take to achieve the desired safety goals. Measuring safety performance also provides a baseline to compare future safety initiatives. It documents the effectiveness of safety program, identify compliance deficiencies, suggest safety solutions, improve the environment and personnel safety, reduce incidents and injuries and increase workplace safety.

(ii). **Eligibility Criteria**

Only MSME units.

(iii). **Quantum of Assistance**

75% reimbursement of expenses incurred subject to a maximum of Rs. 1 lakh for conducting Safety Audit.

(iv). **Procedure**

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Safety Audit in accordance with the terms of approval. Application on prescribed Form - SA for the reimbursement of expenses incurred in conducting safety audit for safety measures along with listed documents would be submitted to the competent authority, on the web portal of the department within 3 month of date of installation.

(v). **Other conditions**

The Safety Audit shall be done by the agencies empanelled by the Department of Industries.

### 13.10. Assistance for Environment Compliance for MSEs

(i). **Objective**

To implement the concept of 'Zero Effect', a provision of financial assistance has been made in Punjab for environment compliance on capital cost for setting up of Effluent Treatment Plant and for installation of Air Pollution Control Devices for Micro and Small Enterprises of the State. This will be in line with 'ZED' scheme.

(ii). **Eligibility**

Only Micro and small units.

(iii). **Quantum of Assistance**

50% financial support limited to a maximum of Rs.25.00 lakh on fixed capital cost for setting up of new Effluent Treatment Plant and for installation of Air Pollution Control Devices shall be provided to an eligible Micro and Small Enterprise.

(iv). **Procedure**

The unit shall register under ZED scheme and get assessed. In line with the recommendations of QCI for new Effluent Treatment Plant, Air Pollution Control Devices and other pollution control devices, the unit will apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for installation of ETP/air pollution control devices and equipment in accordance with the terms of approval. Thereafter unit will get assessed to minimum bronze level under ZED certification. Thereafter application on prescribed Form - EC for reimbursement of assistance on the purchase and installation of ETP/air pollution control devices and equipment, along with listed documents would be submitted to the competent Authority, on the web portal of the department within 3 month of date of installation.

(v). **Other conditions**

- (a) The assistance shall be available only for installation of ETP/air pollution control devices and equipment as per scheme approved by Punjab State Pollution Control Board.
- (b) PPCB would prescribe the standard technologies for the purpose of incentives.
- (c) Unit would give performance guarantee to meet the desire standard for APCD/ETP to be covered under the scheme for a period minimum one year.

**13.11. Reimbursement of expenses incurred on Patent Registration**

(i). **Objective**

Patent is an exclusive right granted by the State/National authority/International Agency for an invention that is new, involves an inventive step and is capable of industrial application. It gives its owner an exclusive right to prevent or stop others from making, using offering for sale, selling or importing a product or a process, based on the patented invention, without the owner's prior permission. A patent is a powerful business tool for the companies to gain an exclusive right over a new product or process, develop a strong market position and earn additional revenue through licensing. The State Government intends to promote the regulation of patents among the enterprises and protect their innovation in the era of globalization or secure their rights over their traditional product/process and have, thus, made provision for grant of financial assistance on grant of patent registration.

(ii). **Eligibility Criteria**

Only MSME units

(iii). **Quantum of Assistance**

Reimbursement of 75% of the actual expenses (including filing fees, consultancy/patent attorney fees, search fees and maintenance fees) with a maximum of Rs. 10 lakhs for domestic patent and Rs. 20 lakhs for international patent registration.

(iv). **Procedure**

The unit shall apply on the portal for approval by the competent authority. After the approval of competent authority, unit shall proceed for patent in accordance with the terms of approval. Application on prescribed Form-PR for the reimbursement of expenses incurred in acquiring patent registration along with listed documents would be submitted, on the web portal of the Department within 3 month of the acquiring patent.

13.12. **Additional Support for Performance and Credit Rating Scheme of Ministry of MSME**

(i). **Objective**

The Rating Scheme is meant to encourage Micro and Small sector in improving its contribution to the economy by way of increasing their productivity, since a good rating would enhance their acceptability in the market and also make access to credit quicker and cheaper and thus help in economizing the cost of credit. A provision of Credit Rating Scheme for Micro and Small enterprises has been made in the Punjab Industrial and Business Development Policy 2017.

(ii). **Quantum of Assistance**

Reimbursement of 25% of the rating fee subject to a maximum of Rs. Ten thousand for Credit Rating by Micro and Small Enterprises carried out by the Government agency/ SIDBI and NSIC/ Govt. accredited credit rating agencies. This would be in addition to the support being provided by Government of India.

(iii). **Procedure**

The unit shall apply on the portal for approval by the competent authority. After the approval of competent authority, unit shall proceed for credit rating in accordance with the terms of approval. Application on prescribed Form-PCR for the grant of Credit Rating Assistance along with listed documents would be submitted to the competent authority, on the web portal of the department within 3 month of the issue of letter of rating by the credit rating agency.

13.13. **Reimbursement of expenses incurred on Quality Certification**

(i) **Objective**

In the changed global scenario, one of the challenges is to increase the competitiveness of Micro, Small and Medium Enterprises in terms of quality of products and improved management system. Therefore, there is a need to support these enterprises to create awareness about the strengths and weaknesses of their existing operations and to provide them an opportunity to enhance their organizational strengths. With the objective of promoting Quality Management systems and for strengthening their products marketing & exports, State Govt. has made provision for Quality Certification assistance.

**(ii) Quantum of Assistance**

100% reimbursement of the total expenditure incurred for obtaining ZED certification approved by Quality Council of India subject to a maximum of Rs. 10 lakhs. The assistance provided by GOI under the scheme shall be deducted while computing the quantum of assistance.

**(iii) Eligibility**

All Micro, Small and Medium enterprises existing anywhere in the State, which have filed Udyog Aadhar Memorandum with respective District Industries Centre shall be eligible under the scheme.

**(iv) Procedure**

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Quality Certification in accordance with the terms of approval. Application on prescribed Form QC for reimbursement of the expenses incurred in acquiring ZED Certification along with listed documents would be submitted on the web portal of the department within 3 month of acquiring quality certificates.

**(v) Other conditions**

The assistance shall be given only for New quality certifications acquired after the effective date and during the Policy period and shall not be provided for renewals.

**13.14. Design Clinic Scheme**

**(i). Objective**

The Objective of Design Clinic scheme is to enhance the understanding and application of design and innovation in MSMEs. It aims to promote design as a value adding activity and integrating the same into the mainstream business and industrial processes of MSMEs. The State Government has dovetailed this scheme with a provision of Assistance to the enterprises to meet a part of their contribution towards the said scheme of Government of India.

**(ii). Eligibility Criteria**

Any association of Micro, Small & Medium Units existing anywhere in the state shall be eligible for financial assistance as a group of MSMEs. The association should have experience of conducting such awareness programmes.

(iii). **Quantum of Assistance**

Govt. of India provides Rs. 3 lakhs with contribution of Rs. 1 lakh by industries for conducting Design Awareness programme (DAP) in the various clusters by the nodal agency National Institute of Design, Ahmadabad. The State Government would refund the contribution of industries of Rs. 1 lakh or actual expenditure whichever is less, per programme to the eligible industry association.

(iv). **Procedure**

The Applicant shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Design workshop in accordance with the terms of approval Application on prescribed Form – DC for refund of contribution of industries under Design Clinic Scheme along with listed documents shall be submitted to the competent authority on the web portal of the department within 3 month of conducting Awareness Programme.

13.15. **Marketing Support for MSMEs**

(i). **Eligibility**

Only MSME units

(ii). **Quantum of Assistance**

Assistance to MSME for showcasing their products at local, national and international event: (a).@50% of total rent limiting to Rs 10 lakh for participation of minimum 5 units in Punjab Pavilion in International Trade Fairs abroad (b).@25% of total rent limiting to Rs 3 lakh for Domestic Conferences and Trade Fairs. (c) Nil for Pavilion at Progressive Punjab Events and Conferences.

(iii). **Procedure**

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Participating in exhibition in accordance with the terms of approval. Application on prescribed Form-MDA for the grant of Market Development Assistance for the participation in exhibition along with listed documents would be submitted to the competent authority on the web portal of the department before three months of the event and shall submit the Claim in form MDA 1 within three months of the closing date of the exhibition participated.

(iv). **Other Conditions**



- (a). Market Development Assistance shall be provided for participating in the exhibitions approved by respective Export Promotion Councils / Ministry of GoI (as the case may be), in their calendar of events.
- (b). Such enterprises shall only be provided financial assistance by way of reimbursement for participation in one National & one International fair/exhibition in a year.

#### 13.16. Freight Assistance Scheme for Exports from MSMEs

(i). **Eligibility**

Only MSME units

(ii). **Quantum of Assistance**

The freight assistance to the extent of 1% of Free on Board (FOB) value or actual freight excluding government fee and taxes on transportation of goods from place of manufacture to the sea port & airport from where they are shipped, whichever is less and maximum up to Rs. 20 lakh per annum will be provided for export of goods, manufactured by the exporting MSME set-up anywhere in the State.

(iii). **Procedure**

The unit has to get registered on the portal. It should submit the necessary information as required on the portal. Application in Form-FS for the grant of freight assistance on export undertaken along with document mentioned therein will be submitted on the web portal of the department within a period of 3 months from the date of closing of the financial year in which, the products were shipped for exports.

(iv). **Other Conditions**

- (a). The amount of assistance shall be calculated on FOB value of the export consignment as certified by the office of Custom & Central Excise indicated in the shipping bill.
- (b). All MSMEs existing anywhere in the State under the same management/ sister concern shall be clubbed together and the maximum ceiling of the eligible amount of freight subsidy put together shall not exceed Rs. 20 lakh in a financial year.
- (c). The assistance will be admissible only in case of direct export of the goods manufactured by the exporting unit.
- (d). The unit should have obtained registration-cum- membership certificate from Export Promotion Council.
- (e). The unit should have obtained GSTIN.

## Chapter 14 – Scheme for State Award to MSMEs

### 14.1. Objective

- (i). To encourage MSME to produce quality products conforming to national and international standards.
- (ii). To propagate and merit a culture of quality consciousness amongst a vast section of MSMEs.
- (iii). To create a sense of confidence in MSMEs products with the domestic consumers and to enhance the image of Indian Products in export market.
- (iv). To motivate MSMEs to achieve higher levels of competitive advantage by quality production.

### 14.2. Quantum and categories of awards:

- (i). State Awards shall be given to the outstanding Micro, Small and Medium Enterprises of Rs. 3.00 lakh each separately for growth in production and profit, in the field of Thrust sectors identified in the Industrial & Business Development Policy 2017. The unit once selected for award shall not be considered again during next 5 years.
- (ii). Awards:  
  
06 State awards for Quality products of Rs. 3.00 lakh each shall be given to Micro, Small and Medium Enterprises in the category of Agro and Food processing, Automobiles and auto parts, Textiles, Engineering, Pharmaceuticals, IT & Electronics, Sports, Hand Tools and leather Industries.
- (iii). Periodicity & Eligibility  
  
The Awards will be given for every calendar year to deserving entrepreneurs managing Micro, Small and Medium Enterprises having permanent SSI registration /have filed Udyog Aadhar Memorandum (UAM) with the respective District Industries Centre in accordance with the provisions contained in the Micro, Small and Medium Enterprises Development (MSMED) Act 2006. The MSMEs should have been in continuous production/services for last three years.
- (iv). Criteria  
  
The criteria for evaluation for Award will be notified separately by Administrative Secretary, Department of Industries and Commerce.

### 14.3. Composition of District Level Scrutiny Committee

The District Level Scrutiny Committee will consist of following:

<b>Sr.No.</b>	<b>Description</b>	<b>Status</b>
1.	GM, District Industries Centre of the respective District	Chairman
2.	STO, Quality Marking Centre	Member
3.	Assistant Director, MSME-DI, Ludhiana	Member
4.	FM/PM DIC	Convener

It will scrutinize the applications received and would award the marks on various parameters.

#### 14.4. **Composition of State Level Scrutiny Committee**

The State Level Scrutiny Committee will consist of following:

<b>Sr.No.</b>	<b>Description</b>	<b>Status</b>
1.	The Director, Industries & Commerce, Punjab	Chairman
2.	Representative of Managing Director, PSIEC, not below the rank of DGM	Member
3.	Deputy Director, BIS, Sector-34, Chandigarh	Member
4.	Deputy Director, MSME-DI, Ludhiana	Member
5.	Industrial Advisor	Member-Secretary

#### 14.5. **Composition of State Award Selection Committee (SASC)**

The State Level Selection Committee will consist of following:

<b>Sr.No.</b>	<b>Description</b>	<b>Status</b>
1.	The Administrative Secretary, Industries & Commerce Department, Punjab	Chairman
2.	Director of Industries & Commerce Punjab	Member
3.	Director, MSME-DI, Ludhiana	Member

4.	Director, National institute of Technology, Jalandhar	Member
5.	Managing Director, PSIEC, Chandigarh	Member
6.	Director, BIS, Sector-34, Chandigarh	Member
7.	Representatives of one State Level MSME Associations	Member
8.	Industrial Advisor	Member-Secretary

#### 14.6. Procedure

- (i). The unit shall apply in the proscribed format Y on the web portal along with required documents. The State Level Scrutiny Committee after proper screening is to select eligible MSME in order of merit for the consideration of the State Award Selection Committee.
- (ii). The certification under ZED scheme shall be given a significant weightage in the evaluation criteria.
- (iii). The Awardees should not be considered for the same Award in the subsequent 5 year(s).
- (iv). State Award Selection Committee before approving the names for State Awards would institute such inquiries as may be necessary that the entrepreneur has been abiding by all statutory requirements in vogue, is maintaining the proper documentation and is also not involved in any economic/other offence for which enquiry/legal action is pending. The MSE status of the enterprise for the Award year be specifically verified and certified keeping in view the investment limit permissible in Plant & Machinery as also other norms in vogue and in accordance with the provisions contained in the Micro, Small and Medium Enterprises Development (MSMED) Act. 2006.
- (v). A Committee consisting of the GM, DIC and In-charge of the Quality marking centre in the respective district shall visit the MSE to verify the information furnished in the application form including details of technology, performance, quality, MSE status, growth rate/trend etc. and prepare a report for consideration of SASC.
- (vi). SASC will select the awardees on the basis of merit and its decision will be final.

## Chapter 15 - Scheme for providing Fiscal Incentives to Incubators in Public & Private sector

### 15.1 Eligibility

- (i). Eligible Incubator for the purposes of this policy means an organisation registered as an incubator in the State of Punjab, engaged in accelerating the growth of start-ups through host of support services and resources such as space, funding support, mentoring, market linkages and business management services, which incubates minimum 10 incubates at a time.
- (ii). Preference will be given to the incubators in the field of Digital manufacturing, life sciences and bio technology, agro & food processing and information technology to be set up in and around the existing/envisaged industry cluster in the state.
- (iii). An incubator must be a registered entity falling under one of the following categories:
  - (a). Society (under The Societies Registration Act, 1860)
  - (b). Section 8 Company (under The Companies Act, 2013)
  - (c). Private Limited Company (under The Companies Act, 2013)
  - (d). Public Company (under The Companies Act, 2013)
  - (e). Limited Liability Partnership (under The Limited Liability Partnership Act, 2008)

### 15.2 Quantum of Assistance

Following incentives shall be available to new incubators set up after the effective date as well as to the existing incubators undertaking expansion after the effective date and before the expiry of this policy in addition to any other incentives that they might be entitled to under the Government of India schemes:

#### (i). **Capital Subsidy**

Eligible Govt. Host Institutional Incubators will be provided one-time capital grant of 100% of FCI subject to max INR 1 Cr for setting up Incubator and Private Host Institutes & Stand-alone Incubators shall be provided capital grant of 50% of FCI subject to max INR 50 lacs for setting up Incubator

#### (ii). **Recurring Expense Reimbursement**

All approved Incubators shall get the support for recurring expenses as Operational Subsidy assistance up to the limit of INR 3 lacs per year for a period of 5 years.

#### (iii). **Mentoring & Training**

In order to provide mentoring for priority issues such as fundraising, scaling, recruitment and product interface, Incubators shall be provided Mentoring Assistance support up to a limit of INR 3 lacs per year for 5 years.

#### (iv). **Start-up Competition Assistance**

To encourage entrepreneurship culture in colleges, Eligible Institutes of National Importance, State Universities & Central Universities based in the State, established Incubators in these institution's premises shall be supported by state government to organize such Start-up competition fest annually in which state shall provide assistance up to the limit of INR 5 lacs per event.

Any eligible incubator getting capital assistance will have to run and operate incubation centre for a minimum period of 5 years.

### 15.3 **Procedure for Making Application and Approval of Assistance:**

The following procedure is prescribed for seeking assistance

(i). **Application for availing assistance**

A legal entity or eligible incubator intending to avail of assistance under this scheme shall intimate the Competent Authority in Government for registration by an Expression of Interest as per Form-IN1 to this scheme on the web portal.

(ii). **Evaluation of applications**

The applications shall be got evaluated by Punjab Start-up Coordination Committee.

(iii). **In-principle Approval**

The competent authority, on receipt of the evaluation report, shall convey to the applicant its decision granting in-principle approval, its registration number along with the indicative list of eligible assistance or alternatively convey the rejection and causes in brief thereof; the conditions, time lines that the applicant has to comply for availing assistance, the obligations of the applicant as well as of the competent authority in relation to disbursement of the assistance and the likely disbursement schedule. The in-principle approval by the competent authority shall be conveyed in a format as per Form-IN2, within one month from the receipt of application.

Communication of in-principle approval doesn't confer any entitlement to the applicant. Entitlement and actual disbursal of the assistance will be an outcome pursuant to formal application in format as in para 15.3(v), and in accordance with decision of the competent authority subject to fulfilment of conditions specified therein.

(iv). **Validity of In-principle Approval:**

The in-principle approval shall be valid for a period of one year. However, subject to fulfilment of conditions a and b as indicated in para 5 of Annexure-IN2 to this scheme and subject to satisfactory reasons for non-fulfilment of conditions c, d and e as indicated in para 4 of Form –IN2 to this scheme within one year, in-principle approval can be extended by the competent authority for a period of, at the most one year. After the said period of validity, in-principle approval shall lapse and

eligible applicant will have no claim for any incentive or benefit against the Government. However, the intending applicant will be free to reinitiate process by filing a fresh Application for availing assistance under the scheme, which will then be treated as a separate and a new application.

(v). **Filing of Formal Application by an Incubator**

An eligible incubator will begin application process from this stage. The applicant for availing assistance for setting up incubator shall apply in the application form specified as per Form-IN3 on the web portal within 3 months of in principal Approval. The entitlement of the applicant for evaluation of his claim for the assistance under the Scheme will arise only after filing of this application form along with the prescribed Annexures. The assistance will be eligible only if the formal application, as under this para, is made during the operative period of the IBDP 2017.

- (a). After scrutiny the proposal shall be placed before the state level Committee for a decision on total assistance eligible to the applicant.
- (b). The applicant may be called for a presentation or any clarification in relation to either eligible activity or the cost marked against the Eligible activity, or any of its components.
- (c). The decision as to approval of assistance will be recorded in a Format as placed at Form –IN4.

(vi). **Methodology for Disbursement**

Based on the decision of State Level Committee, the applicant will be conveyed the final decision on the eligibility of the applicant for the assistance under the Scheme, the schedule of disbursement and the contingent progress milestones in format as per Annexure – IN4.

(vii). **Schedule of Disbursement**

The disbursement of Capital Assistance will be in three tranches as per following schedule:

- (a). Advance release of 25% of eligible assistance subject to availability of whole area of Incubator and approval of site layout plan/building plan.
- (b). Second tranche of 50% of eligible assistance will be disbursed after the applicant has already incurred expenditure of 60% of the eligible project cost in setting up incubator.
- (c). The third and final tranche of the assistance amounting to 25% of eligible assistance will be paid when the applicant has incurred expenditure of 100% of the eligible project cost.

15.4 **Recurring Expense Reimbursement**

Eligible Incubators will be entitled to a matching grant of 25% of funds mobilized by them from non-governmental sources, subject to a ceiling of Rs. 3 lakh per annum for meeting their operational expenses. This will be disbursed on submission of audited accounts by the incubators. These funds are to be utilised in meeting the expenses to run incubation, acceleration and other programmes of the incubators including the general expenses, salaries and other administrative expenses of running the incubator.

**15.5 Mentoring Assistance**

Mentoring Assistance will be paid at the middle of the year subject to submission of half year accounts and audited accounts of previous year.

**15.6 Start-up Competition Assistance**

Start-up Competition Assistance will be provided in the form of reimbursement of expenses to the eligible institution to encourage entrepreneurship culture in colleges, Eligible Institutes of National Importance, State Universities & Central Universities based in the State, established Incubators in these institution's premises shall be supported by state government to organize such start-up competition fest annually in which state shall provide assistance up to the limit of INR 5 lacs per event. Reimbursement will be provided after submission of expenses and audit of expenses.



## Chapter 16 - Scheme for providing incentives to Start-ups

### 16.1 Eligibility Criteria for Start-ups

- (i). The definition of the Start-up has been given in Chapter 4.
- (ii). The Start-up must be located in the State of Punjab.
- (iii). Provided further that in order to obtain benefits of this policy, a start-up unit shall be required to be registered under Policy and to obtain a certificate of Punjab Start-up Coordination Committee.
- (iv). Entity means a private limited company (as defined in the Companies Act, 2013), or a registered partnership firm (registered under section 59 of the Partnership Act, 1932) or a limited liability partnership (under the Limited Liability Partnership Act, 2002).
- (v). An entity is considered to be working towards innovation, development, deployment or commercialization of new products, processes or services driven by technology or intellectual property if it aims to develop and commercialize:
  - (a). A new product or service or process, or
  - (b). A significantly improved existing product or service or process that will create or add value for customers or workflow.  
  
Provided it shall not be mere act of developing:
    - (a). Products or services or processes which do not have potential for commercialization, or
    - (b). Undifferentiated products or services or processes, or
    - (c). Products or services or processes with no or limited incremental value for customers or workflow

### 16.2 Quantum of assistance

All the benefits available to MSMEs in the Chapter 8, 9, 10, 11, 12 and 13 of the policy shall also be available to start-ups. In addition, following additional incentives shall also be available to start-up enterprises:

#### (i). **Interest Subsidy**

Eligible Startups shall be provided interest subsidy of 8% per annum for a period of 5 years on the rate of interest paid on loans obtained from scheduled banks/financial institutions subject to the maximum limit of INR 5 lakh per annum. No separate interest subsidy as MSME will be provided.

(ii). **Lease rental subsidy**

Reimbursement of 25% of lease rental subsidy to eligible Startup units established in the State, operating from Incubators/IT Parks/Industrial Clusters or any other notified location shall be eligible for a period of 1 year subject to the ceiling of INR 3 lakh per annum.

(iii). **Seed Funding**

A Seed Grant up to INR 3 Lakh per start-up shall be provided for validation of idea, prototype development, assistance towards travelling costs and carrying out field/market research/ skill training/ marketing and initial activities to setup a Startup etc. Seed funding to Startups would be routed through State/Centre recognized Incubators or Nodal Agencies.

### 16.3 Start-up Registration

The registration by a start-up entity for recognition can be done online by simply filling a Start-up Registration Form and giving self- certification for the following set of documents:

(i). Incorporation certificate of the entity

This would be verified from the MCA-21 portal.

(ii). Self-certification for Start-up definition:

- Date of incorporation / registration of entity is not prior to seven years, however for Biotechnology Startups not prior to ten years
- The entity's annual turnover does not exceed Rs.25 crore, for any preceding financial year
- The entity is not an extension of the existing family business; or formed by splitting up or reconstruction of a business already in existence.

(iii). Self-Certification for Proof of innovation:

- DIPP Start-up India recognition certificate; OR
- Start-up has a patent filed in the entity name and published in the Journal by the India Patent Office in areas affiliated with the nature of business being promoted; OR
- Sanction Letter of funding / grant to the entity by Government of India or any State Government as part of any specified scheme to promote innovation; OR
- Letter of funding of not less than 20 percent in equity by any Incubation Fund/ Angel Fund/ Private Equity Fund/ Accelerator/ Angel Network duly registered with Securities and Exchange Board of India that endorses innovative nature of the business; OR
- If an entity does not possess any of the above mentioned four documents, it may submit a one page write-up / note explaining the innovative nature of its

product. The applicant entity is encouraged to share its business plan along with the note on innovation

#### **16.4 Procedure for Processing of Application for Recognition**

- (i). The start-up entity will have to submit its application online in the Start-up Registration Form on the web portal.
- (ii). The application shall be forwarded to the concerned nodal agency.
- (iii). Nodal agency may schedule a call or a meeting with the start-up entity, if it deems necessary. The Nodal agency will then send its report on the proposal with recommendations for its acceptance or rejection.
- (iv). All such applications will be collated with the recommendations of Nodal Agency and will present to the Start-up Coordination Committee for consideration and final approval/ recognition/ certification of Start-up Unit.

#### **16.5 Procedure for availing assistance**

- (i). The applicant, once recognised, shall apply in the application form specified as per form ST1 on the web portal for availing assistance for setting of start-up.
- (ii). After due diligence of the application and requisite documents, it will be forwarded to concerned nodal agency.
- (iii). The Nodal agency will review the application of the startup entity and will share its review within next 2 weeks of receipt of such application. Nodal agency may schedule a call or a meeting with the startup entity, if it deems necessary.
- (iv). The recommendations of the nodal agency will be put up before the State Start-up Coordination Committee for a decision on total assistance eligible to the applicant.
- (v). The State Start-up Coordination Committee may call the applicant for a presentation or any clarification in relation to either eligible activity or the cost marked against the Eligible activity, or any of its components.
- (vi). The State Start-up Coordination Committee will record its recommendations.
- (vii). The recommendations of State Start-up Coordination Committee will be put up to the State Level Committee for sanction of fiscal incentives.
- (viii). The interest subsidy shall be sanctioned and disbursed according to the procedure mentioned at clause 13.1. For the lease rental subsidy, the eligible entrepreneurs shall submit their applications on the prescribed Form - Start. For availing seed funding the eligible start-up will submit their application on the prescribed Form SF.

#### **16.6 Schedule of Disbursement for Start-up:** The disbursement of incentives will be as under:

Sr. No	Assistance Type	Disbursement Schedule	Remarks
1	Interest Subsidy	Yearly basis	As per procedure mentioned at clause 13.1
2	Lease Rental Subsidy	Quarterly on submission of proof of payment	Reimbursement on actuals subject to ceiling
3	Seed Funding	In a single installment after the approval by state level committee.	Seed Funding would be routed through State/ Center recognized incubators/ nodal agencies

## 16.7 Nodal Agencies

### (i) Introduction

- (a). Nodal Agencies are reputed institutions / organizations, which shall evaluate applications of Start-ups for recognition under policy and for availing monetary incentives once recognised. Besides evaluation, Nodal agencies shall play a crucial role in development of entrepreneurial ecosystem by acting as mentors to Start-ups and providing feedback where necessary.
- (b). In order to avail the benefits announced in the policy, an entity would be required to be recognised as a Start-up. To this effect, it would be required to submit an application online along with a note on innovation. All such registering entities application's need to be carefully reviewed by an expert committee hosted under the Nodal Agency. Nodal Agency shall mean reputed Government as well as other institutions/ organizations as approved by the Start-up Coordination Committee as Nodal Agencies for certifying Start-ups.

### (ii) Objective

To review

- (a). Applications of Start-ups for their recognition and
- (b). The merit of the Start-up applications for monetary grants.

### (iii) Fee

Nodal Agency may be paid fee or may be on pro bono basis for review of registration, incentives& all other assistance

### (iv) Selection of Nodal Agency

Selection of Nodal Agency may be on invitation basis only with the approval of Start-up Coordination Committee. The selected Nodal Agency may however have to fill up simple details.

### (v) List of Nodal Agencies/ Institutions

Following institutions are recognized as Nodal agencies/ Institutions in the State of Punjab subject to further amendments in the list from time to time by Start-up Coordination Committee:

- (i) Indian Institute of Technology (IIT), Ropar
- (ii) National Institute of Technology (NIT), Jalandhar
- (iii) Software Technology Park of India (STPI), Mohali
- (iv) ISB, Mohali
- (v) IISER, Mohali
- (vi) Punjab Biotechnology Incubator, Mohali
- (vii) Thapar University, Patiala
- (viii) Punjab Technical University
- (ix) Institute of Nano Science and Technology (INST), Mohali
- (x) National Agri-biotech Institute
- (xi) National Institute of Pharmaceutical Education and Research (NIPER)

#### 16.8 Startup Coordination Committee

- (i) In order to engage with various stakeholder and take their guidance and feedback on design and implementation of various startup initiatives, a Startup Coordination Committee is constituted as follows:

1	Administrative Secretary, Industries and Commerce	Chairman
2	Director Industries and Commerce	Member
2	MD, PICTC	Member
3	Additional Director, STPI	Member
4	President, TIE, Chandigarh Chapter	Member
5	Representative of VC, PTU not below the rank of Dean, PTU	Member
6	Representatives of Nodal Agencies/ Institutions	Member
7	Startup Experts from the Region as may be nominated by the Chairman	Member
8	Additional Director/Joint Director/Deputy Director concerned	Convener

- (ii) The Startup Coordination Committee will issue necessary recognition, certification to the Startup units based on evaluation by Nodal Agencies for various fiscal incentives under the Policy.

#### 16.9 **Startup Punjab Cell**

A cell under Department of Industries and Commerce headed by Director Industries and Commerce shall provide necessary Secretarial and Technical Support to the Startup Coordination Committee. The cell shall also act as a single point of contact with Government departments where the Startup needs to implement their projects. The role of this cell would be to highlight, amalgamate and disseminate the resources, funding mechanisms, investments, incentives available at a single portal for Startups in Punjab or Startups looking to relocate to Punjab.

## **Chapter 17 - Scheme for exemption of various taxes on Food Processing industries**

### **17.1 Objective**

Food processing sector is an important sector in the overall economy of the state. To meet the challenge of competitive market in the changed global scenario, there is a need to support these enterprises in Food processing sector by way of availability of raw material at competitive rates.

### **17.2 Eligibility**

All units in the Food Processing Sector.

### **17.3 Quantum of Assistance**

- (i) 100% exemption of all taxes and fees i.e. Market Fee, Rural Development Fee and other State taxes paid for purchase of raw material for food processing units up to 10 years for all category of units.
- (ii) Exemption to the Anchor Unit, from the condition of the license issued by PAMB for setting up private market yard from payment of 2% over the MSP.

### **17.4 Procedure**

Application on prescribed Form FP for 100% exemption of the Market Fee, Rural Development Fee and other State taxes paid for purchase of raw material along with listed documents would be submitted on the web portal of the department.

## **Chapter 18 – Scheme for Additional Support of Capital Subsidy to ESDM units**

### **18.1 Objective**

The Modified Special Incentive Package Scheme (M-SIPS) hereinafter called 'Scheme' to encourage investments in the Electronics System Design and Manufacturing sector by the government of India. The state government would provide necessary support in addition to the above incentives provided by government of India.

### **18.2 Eligibility**

Project approved under the modified special incentive package scheme (M-SIPS) for Electronics and design manufacturing sector in Government of India.

### **18.3 Quantum of assistance**

The state will provide 50% top up of Capex support provided by DEITY, GOI to units setting up in notified EMCs under M-SIPS of Gol. The support shall be provided to first 10 Anchor units limited to maximum INR 10 Cr. per unit

### **18.4 Procedure**

All the eligible industrial units shall apply to the competent authority on the web portal of the department in the prescribed application form-MSIPS.

### **18.5 Other Conditions**

- (i). The unit shall remain in production for 5 years from the date of commercial production and shall submit annual production return.
- (ii). In case of closure of the unit before the stipulated period of five years the entire amount of disbursed subsidy shall be recovered along with penal interest of 12 % as arrear of land revenue.



## Chapter 19 – Scheme for Capital subsidy to IT/ITES units

### 19.1 Objective

Indian IT's core competencies and strengths have attracted significant investments from major countries. The computer software and hardware sector in India attracted cumulative Foreign Direct Investment (FDI) inflows worth US\$ 22.83 billion between April 2000 and December 2016, according to data released by the Department of Industrial Policy and Promotion (DIPP). The state wants to unleash its untapped potential to be an IT/ITES hub.

### 19.2 Eligibility

All IT/ITES units as defined in clause 3.2.1 of chapter 3. In case of export oriented IT/ITES units, it shall be registered with Software Technology Parks of India (STPI). For domestic IT/ITES units, a certificate regarding IT/ITES unit shall be obtained from STPI.

### 19.3 Quantum of Assistance

The state will provide 50% of Fixed Capital Investment subject to ceiling of INR 2.5 Crores per unit.

### 19.4 Procedure

All the eligible industrial units shall apply on the web portal of the department in the prescribed application form IT

- (i). The unit shall remain in production for 5 years from the date of commercial production and shall submit annual production return.
- (ii). In case of closure of the unit before the stipulated period of five years the entire amount of disbursed subsidy shall be recovered along with penal interest of 12 % as arrear of land revenue.

## **Chapter 20 – Scheme for Employment Generation Subsidy to Anchor Units**

### **20.1 Objective**

The State realizes the importance of Anchor units in creation of jobs and growth of a sector. Therefore, incentives shall be offered to the Anchor units in different sectors to generate employment.

### **20.2 Eligibility**

Only Anchor units as defined in the clause 4.5 of these operational Guidelines.

### **20.3 Quantum of Assistance**

Employment Generation subsidy @ Rs 36,000 per employee per year for a maximum period of 5 years and @ Rs. 48,000 per employee per year for women and SC/BC/OBC employee per year for a maximum period of 5 years, provided that the employee must be certified by a Government or Government authorised agency.

### **20.4 Procedure**

Application on prescribed Form-EGS for the grant of Employment Generation Subsidy in respect of persons provided direct employment along with listed documents would be submitted to the competent authority on the web portal of the department within 03month from the date of closing of the financial year. The applicant would have to apply for the claims of subsequent years on the same pattern.

### **20.5 Other Conditions**

The evidence for employment would be related statutory returns under EPFO/ESIC etc.

## **Chapter 21 – Scheme for Early Bird Units**

### **21.1 Eligibility**

First 5 Early Bird MSME units and 5 large units, which will come up in the new Industrial Parks approved by the State which commence fixed capital investment and go into production during the operative period of IBDP - 2017. The scheme is for new units only and not for expansion of existing units.

### **21.2 Time frame for filing application**

- (i). Eligible units shall file its claim for grant of status as Early Bird unit in approved industrial park complete in all respect, at the same time or before filing its claim for grant of incentives within six months from the date of commencement of production
- (ii). Application in the prescribed form received after the due date incomplete in any respect shall be liable to be summarily rejected. There shall be no consideration for condonation of delay in filing application.

### **21.3 Procedure**

Industrial unit satisfying the eligibility criteria shall file application in the prescribed form appended to this operational guideline at form -EF' along with copies of all relevant documents on web the portal.

- (i). After the inspection by Scrutiny Committee, the case will be placed to the State Level Committee for approval.
- (ii). After issue of certificate to first five MSMEs and five large units in each new approved industrial park, no further proposal to be entertained.

### **21.4 Conditions**

If, more than one industrial units go into production on a single date during the operative period of the policy, the unit(s) with higher FCI shall be considered for grant of status of Early bird unit.

## **Chapter 22 – Scheme for first unit in Border Zone (BZ)**

### **22.1 Eligibility**

First new unit in each sector of manufacturing and service industry with minimum FCI of Rs. 100 crores which commences fixed capital investment and goes into production during the operative period of IBDP – 2017. The scheme is for new units only and not for expansion of existing units.

### **22.2 Time frame for filing application**

- (i). Eligible units shall file its claim for grant of status First unit in border zone status complete in all respect, at the same time or before filing its claim for grant of incentives within six months from the date of commencement of production
- (ii). Application in the prescribed form received after the due date incomplete in any respect shall be liable to be summarily rejected. There shall be no consideration for condonation of delay in filing application.

### **22.3 Procedure**

Industrial unit satisfying the eligibility criteria shall file application in the prescribed form appended to this operational guideline at Form -BZ on the web portal along with copies of all relevant documents.

- (i). After the inspection by Scrutiny Committee, the case will then be placed before the State level sanctioning committee for sanction.
- (ii). After issue of certificate to first unit in each manufacturing sector, defined service sector in Border zone, no further proposal to be entertained.

### **22.4 Conditions**

If, more than one industrial unit in each sector of manufacturing or services go into production on a single date during the operative period of the policy, the unit(s) with higher FCI shall be considered for grant of status of first unit in Border zone.

## **Chapter 23 - Scheme for Migration by Industrial Unit to new Policy 2017**

### **23.1 Migrated Unit**

- (i). Units which have applied to PBIP but have not availed any benefit of FIIP(R) 2013 and have not come into commercial production before the effective date, shall have option to avail the benefit of policy provided they exercise this option within 90 days of notification of these operational Guidelines.
- (ii). Units which have already obtained partial incentives under FIIP (R) 2013 but have not come into commercial production before the effective date of new policy, shall have the option to be considered under this policy within 90 days from the notification of these operational guidelines provided they are otherwise eligible under this policy. The benefits already availed by such units under FIIP (R) 2013 will be refunded or adjusted in the IBDP 2017 along with simple interest @12% per annum to the State within 90 days from the acceptance of their option by the State.

### **23.2 Procedure**

- (i). Industrial unit satisfying the definition shall file application at the Business First portal in the prescribed form appended to this operational guideline at Form -'MU'
- (ii). After the inspection by Scrutiny Committee, the case will then be placed before the State level committee for approval.

## **Chapter 24 – Critical Industrial Infrastructure Development Scheme (CIIDS)**

### **24.1 Objective**

The main objective of the Critical Industrial Infrastructure Development Scheme is to create/ upgrade infrastructure facilities in a new/ existing industries occupied areas in conforming zones. The scheme aims at providing facilitation to the entrepreneurs to work in a congenial atmosphere with adequate provision of infrastructure. Infrastructure development projects under the scheme will consist of projects for providing infrastructure facilities like water, drainage and sewerage, setting up of Effluent Treatment Plant (ETP) and other pollution control remedies, roads, raw material banks and common service facilities, technology services backup for MSEs in the new / existing industries occupied areas in the conforming zones.

### **24.2 Eligibility Conditions**

- (i). Grant can be availed by PSIEC or any other state Agencies.
- (ii). The location selected should be approved by the department of Environment.
- (iii). The infrastructure created shall not involve public inconvenience and shall have necessary permissions from competent authority.
- (iv). There shall be an unambiguous revenue generation plan that shall ensure maintenance of critical infrastructure in a self-sustaining manner.
- (v). The requisite land for creating infrastructure shall have to be arranged by the agency from their own resources. However, in case of availability of public land, due permissions from the relevant authorities are essential.

### **24.3 Maximum amount of grant-in-aid:**

The financial assistance/ grant-in-aid @ 80% shall be allowed on the cost of project of Rs. 2.00 crores. The agency shall have to contribute 20% of the cost of project from their own resources. The cost of project would include the cost of infrastructure only and no preliminary and pre-operative expenses of any kind shall be considered.

### **24.4 Procedure of availing grant-in-aid:**

- (i). The State Agency shall submit the Preliminary proposal along with DPR dully approved by administrative secretary of the State Agency, on the prescribed form-CIDA on Business First portal of the department.
- (ii). The project with a cost higher than Rs 2.00 crore can also be considered. However, the State grant will be calculated with project cost ceiling of Rs 2.00 crore.

### **24.5 Project Approval**

The project shall be sanctioned and implemented under the guidance of State Level Steering Committee. The members of the Committee shall be as under:

1.	Administrative Secretary Industries & Commerce	Chairman
2.	Director Industries & Commerce	Member
3.	Representative of Finance Department	Member
4.	Representative of Punjab National Bank(Lead Bank of the State)	Member
5	Director MSME DI Ludhiana	Member
6.	Industrial Advisor	Member-Secretary

**NOTE:** The Chairman of the State Level Steering Committee can co-opt any other member at his discretion.

#### 24.6 Disbursement of grant-in-aid:

- (i). For disbursement of grant-in-aid for creation/up- gradation of infrastructure, the Agency shall have to raise its contribution upfront.
- (ii). The 1<sup>st</sup> instalment of grant-in-aid shall be released with the approval of the project.
- (iii). 2<sup>nd</sup> and final instalment of grant-in-aid shall be released after submission of Utilization Certificate (UC) of the 1<sup>st</sup> instalment of grant-in-aid by the agency.
- (iv). Pending utilization of State Government grant, the funds will be parked in a separated edicated account created for this purpose. Interest accrued, if any, on unutilized fund shall be adjusted against future disbursement under the scheme.

#### 24.7 Monitoring and Evaluation

- (i). The State Level Steering Committee (SLSC) will be the apex body for co-ordinating and overseeing the progress of the projects.
- (ii). The project shall be completed by the Agency within 18 months of the receipt of the Sanction Letter, or such extended time as the SLSC may, on its satisfaction as to the reasons of delay, grant.

## Chapter 25 - Scheme for availing assistance under the State Mini Cluster Development

### 25.1 Background

The State Government has adopted the cluster development approach as a key strategy for enhancing the productivity and competitiveness as well as capacity building of Micro & Small Enterprises (MSEs) in the State. A cluster is a group of enterprises located within an identifiable and as far as practicable, contiguous area and producing same /similar products/ services. The essential characteristics of enterprises in a cluster are (a) Similarity in the methods of production, quality control and testing, energy consumption, pollution control, etc. (b) Similar level of technology and marketing strategies /practices (c) Channels for communication among the members of the cluster (d) Common challenges and opportunities.

### 25.2 Objectives of the Scheme

- (i). To support the sustainability and growth of MSEs by addressing common issues such as improvement of technology, skills and quality, market access, access to capital, etc.
- (ii). To build capacity of MSEs for common supportive action through formation of self-help groups, consortia, upgradation of associations, etc.
- (iii). To set up common facility centres (for testing, design, R&D training centre, effluent treatment, complementing production processes, etc.).

### 25.3 Eligibility

A group of minimum 10 Micro and Small functional industrial units of similar activity in an identified area, which have filed UAM may apply. The CFC shall be functional within two years from the date of final approval, unless extended with the approval of Steering Committee.

### 25.4 Diagnostic Study

. The DSR shall be prepared by SPV at its own cost which shall be dully validated by concerned GM DIC.

### 25.5 Quantum of Assistance

The SPV shall undertake soft interventions and implement hard interventions as per the guidelines prescribed for MSE-CDP of MSME GOI. The quantum of assistance will be as under:-

**Soft Interventions:** Maximum Limit 10 lakh. SPV contribution 20 % and State Assistance shall be limited to 80%.

**Hard interventions:** 90% of the project cost subject to Maximum of 1.8 crore/per project. Total state assistance on soft & hard intervention shall not exceed Rs 1.8 crore.



## 25.6 Other conditions

- (i). The entire cost of land shall be borne by the SPV. In case of existing land and building is provided by stakeholder, the cost of land and building will be decided on the basis of valuation report prepared by an approved agency of the State Government. The cost of land and building shall be taken towards the contribution of the SPV in the project. CFC can also be set up on leased premises, however, irrevocable lease shall be not less than a period of 10 years.
- (ii). It is necessary to form an SPV prior to setting up of and running the proposed CFC. The SPV shall consist of members who fall under the definition of Micro and Small enterprises". The member units should have filed UAM with the concerned DIC. The SPV should have a character of inclusiveness wherein provision for enrolling new members to enable prospective entrepreneurs in the cluster to utilize the facility should be provided. In addition to the contributing members of the SPV, the organizers should obtain written commitments from users of the proposed facilities so that its benefits can be further enlarged. The bye-laws of SPV should have provisions for one State Govt. officer as member of the SPV.
- (iii). The CFC may be utilized by the SPV members and as also others in the cluster.
- (iv). Escalation in the cost of project above the sanctioned amount, due to any reason, will be borne by the SPV.
- (v). User charges for services of CFC shall be close to prevailing market prices, as decided by the Governing Council of the SPV. The SPV members may be given reasonable preference in user charges and capacity utilization.
- (vi). The CFC with cost higher than Rs 2.00 crore can also be considered. However, the State grant will be calculated with project cost ceiling of Rs 2.00 crore.
- (vii). An Agreement between State Government and the SPV shall be signed for CFC projects in the format prescribed by GOI for MSE-CDP.
- (viii). In case of any conflict in the implementation then the guidelines framed by MSME GOI for the MSE-CDP programme shall prevail.

## 25.7 How to apply

The beneficiaries of mini cluster scheme shall submit application on the web portal for consideration of grant in prescribed form CD with a copy to the concerned General Manager, District Industries Centre.

## 25.8 Project Approval

- (i). The project shall be sanctioned and implemented under the guidance of State Level Steering Committee. The members of the Committee shall be as under:

1.	Administrative Secretary Industries & Commerce	Chairman
2.	Director Industries & Commerce	Member
3.	Representative of Finance Department	Member
4.	Director, MSMEs Development Institute of Gol at Ludhiana	Member
5.	General Manager/DGM,PSIDC (project appraising body)	Member
6.	Representative of Punjab National Bank (Lead Bank of the State)	Member
7.	Addl Director/Joint director/Deputy Director Director (MSME)	Member-Secretary

**NOTE:** The Chairman of the State Level Steering Committee can co-opt any other member at his discretion and the proposal shall be sanctioned by the committee within 30 days from the date of completion of the documentation.

- (ii). DPR shall be got appraised through PSIDC or any other scheduled bank, at the cost of SPV.
- (iii). The meeting shall be convened once in two months. Meeting can however, be called at any other time at the discretion of the Chairman of the State Level Steering Committee.
- (iv). These preliminary applications along with a Diagnostic Study Report (DSR) shall be put up to the office of Director Industries & Commerce for acceptance. On acceptance, the case shall be put up to the State Level Steering Committee meeting for approval for conducting Detailed Project Report (DPR).
- (v). The DPR shall be prepared by the Special Purpose Vehicle (SPV) through empanelled Consultant, who is competent to prepare such document and having sufficient experience of conducting similar studies in the past. The DPR shall also be got validated by the members of the SPV and the concerned GM DIC. The SPV may apply for grant-in-aid amounting to Rs. 3.00 lacs to conduct the DPR. Director Industries & Commerce shall be competent to sanction cost of Rs.3.00 lakh as DPR charges to be paid to the Consultant. The cost of DPR shall be adjusted in the total eligible grant of Rs. 1.80 crores.
- (vi). The project implementation shall be done by a committee constituted by the SPV under the supervision of the concerned GM DIC.
- (vii). Purchase Committee: The Purchase Committee shall consist of the following members.

1.	GM DIC of the concerned District	Chairman
2.	One Accounts Officer to be nominated by the Deputy Commissioner of the District.	Member
3.	3 nominated SPV members	Member
4.	Consultant of project	Member

(viii). This Purchase Committee will ensure the transparency in the process of preparation of RFP/floating of tenders and its finalization as per the GFR.

### 25.9 Disbursement of Grant-in-aid

For disbursement of grant-in-aid for hard interventions, the SPV shall have to raise its contribution up front. The grant-in-aid shall be disbursed in two Instalment:

- (i). 1<sup>st</sup> Instalment of grant-in-aid shall be released after compliance of the following formalities:
  - (a). Land should be registered in the name of the Special Purpose Vehicle (SPV)
  - (b). The SPV has opened the bank account dedicated for the purpose of deposit of contribution of the SPV and State Government grant.
  - (c). Documentary proof of margin money contribution for working capital.
  - (d). After execution of the agreement by SPV with the State Government.
  - (e). 50% (1st instalment) amount of grant-in-aid shall be released only after Purchase Committee constituted for this purpose has recommended the grant-in-aid after ensuring that the transparent tendering process for construction of building and procurement of machinery has been finalized.
- (ii). 2<sup>nd</sup> and final instalment of grant-in-aid shall be released after compliance of the following formalities:
  - (a). Submission of Utilization Certificate (UC) of the 1st instalment of grant-in-aid duly verified by concerned GM of District Industries Centre.
  - (b). Physical Inspection Report of the status of CFC by the concerned GM of District Industries Centre.
  - (c). Recommendations of the Purchase Committee (Minutes) for release of 2nd Instalment of grant-in-aid with the details of plant & machinery finalized.

- (iii). Pending utilization of State Government grant, the funds will be parked in a separated edicated account created for this purpose. Interest accrued, if any, on unutilized fund shall be adjusted against future disbursement under the scheme.
- (iv). The capping limit of grant-in-aid including soft interventions, cost of DPR etc., shall be Rs. 1.80 crores.

#### 25.10 **Monitoring and Evaluation**

- (i). The State Level Steering Committee (SLSC) will be the apex body for coordinating and overseeing the progress of the projects.
- (ii). SLSC will also facilitate the SPV members for obtaining State Government approvals from the other department.
- (iii). The project implementation period shall be 2 years from the date of approval by SLSC. This period can be extended by the SLSC, keeping in view the justification of the delay.
- (iv). The SPV will run the Common Facility Centre (CFC) for a period of 10 years from the date of going into operation. In case of its closure and violation of the terms & conditions of the sanction letter by the SPV, the possession of the CFC shall be taken over by the State Government.
- (v). The SPV shall, at its own cost, insure and keep insured all the plant, machinery, fixtures and equipment of the CFC for a minimum period of 10 years. In case of loss of damage to such plant, machinery, fixtures and equipment, etc., the insurance claim shall be payable to the State Government.
- (vi). All plant, machinery, fixtures and equipment procured for the purpose of the CFC with the support of the State Government grant shall be the exclusive property of the Government.
- (vii). The establishment of the CFC, including civil works, if any, shall be completed by the SPV within 18 months of the receipt of the Sanction Letter, or such extended time as the State Government may, on its satisfaction as to the reasons of delay, grant.
- (viii). Books of Accounts of the expenses incurred for the purchase of fixed assets for the purpose of setting up of CFC shall be maintained by the Implementing Agency. The accounts books shall be open for inspection by the statutory auditors/auditors of the State Government.
- (ix). SPV will submit a copy of audited balance sheet at the close of each financial year in the office of concerned GM, DIC before September.

## **Chapter 26 - Scheme for grant of Special Relief Package for Sick MSME & Large Units**

### **26.1 Objective**

To revive the sick MSME & Large units.

### **26.2 Eligibility**

- (i). All MSME units fulfilling the criteria of RBI laid down in the comprehensive framework for revival and rehabilitation of Micro, Small & Medium Enterprises (MSME), which provides for restructuring of loan and other financial assistance availed by MSME units from the Banks.
- (ii). All Large units registered / declared sick by the BIFR.
- (iii). Units acquiring large sick units subject to following conditions:-
  - i. Minimum enterprise value of sick unit shall be Rs. 50 Crore
  - ii. the sick unit shall fulfil the following criteria:
    - Existed for atleast 5 years
    - and
    - {Incurred accumulated losses equal to, or exceeding its entire net worth at the end of last financial year
    - or
    - categorized as NPA in last 8 quarters consecutively}

### **26.3 Quantum of Assistance**

#### **(i). Special Relief Package for Sick MSME units**

In addition to the restructuring, being provided by the banks, the following relief & concessions will also be considered in the Corrective Action Plan for rehabilitation/revival of the MSME units:

- (a). Deferment of recovery of arrears of Electricity Duty, Power Bills, House Tax and Water Charges for a period up to five years. The deferred dues will be repayable within a period of five years thereafter with interest at a specified rate.
- (b). Exemption from payment of electricity duty by the unit in respect of energy consumed for a period of two years from the date of sanction of Rehabilitation Package.
- (c). Exemption from power cuts to such units, to the extent possible, will be ensured.
- (d). Prompt permission of State Government to the sick units for the sale of surplus land.

- (e). Minimum charges for electricity connection would be exempted during the closure period.

(ii). **One Time Special Relief Package for Sick Large Units**

In order to revive the sick large units, the State will provide one time relief package for BIFR Registered/ Declared sick Units. The eligible sick units will submit their revival and rehabilitation plan taking into consideration the concessions and particularly highlighting the number of existing jobs and number of additional jobs likely to be created. The plan will be considered for approval by the State. The one time relief package to Sick Large Units will consist of the following:

- (a). Deferment of recovery of arrears of Electricity Duty, Power Bills, House Tax and Water Charges for a period up to five years. The deferred dues will be repayable within a period of five years thereafter with interest at a specified rate.
- (b). Exemption of payment of electricity duty by the unit in respect of energy consumed for a period of three years from the date of sanction of Rehabilitation Package.
- (c). Reimbursement of 75% of net VAT/ net SGST for a period of 5 years for Border Districts and 50% of net VAT/net SGST for a period of 5 years for other districts.
- (d). Exemption from power cuts to such units, to the extent possible, will be ensured.
- (e). Prompt permission of State Government to the sick units for the sale of surplus land.
- (f). Minimum charges for electricity connection would be exempted during the closure period.

(iii). **One Time Special Relief Package for a unit with proven track record, which acquires a Sick Unit**

Acquiring unit will be entitled to one time special relief package for sick large unit with period for exemption from ED and reimbursement of net SGST for seven years in addition to other benefits mentioned in Clause 26.3(ii) above.

**26.4 Procedure**

The following state level Forum shall consider the applications on merit:

- |        |                                                |          |
|--------|------------------------------------------------|----------|
| (i).   | Administrative Secretary Industries & Commerce | Chairman |
| (ii).  | Administrative Secretary, Taxation             | Member   |
| (iii). | Administrative Secretary, Power                | Member   |
| (iv).  | Chairman, PSPCL                                | Member   |
| (v).   | Administrative Secretary, Local Government     | Member   |

(vi).	Managing Director, PSIDC	Member
(vii).	Managing Director, PFC	Member
(viii).	Representative of concerned Banks	Member
(ix).	Regional Head, RBI	Member
(x).	Director, Industries & Commerce	Member
(xi).	Jt. Dir. / Dy. Dir. Industries & Commerce	Member Secretary

The Forum will meet once in a month or earlier, if required.

#### 26.5 **Application for Registration**

- (i). Financial Institutions or banks desirous of reviving a sick unit financed by them may apply on the web portal in the Form S(a) for availing of reliefs and concessions.
- (ii). Any viable sick non-BIFR/SSI unit can also apply on the web portal directly by in Form S(b)
- (iii). Such applications should be accompanied by a proposed Revival Scheme giving the causes of sickness, Revival measures as per guidelines of Forum and promoters contribution and also audited Balance Sheet for last five years.

#### 26.6 **Preliminary Scrutiny**

A Cell in the Department of Industries & Commerce will carry out a preliminary scrutiny mainly on the following aspects:

- (i). Is the applicant unit eligible for grant of reliefs under this Scheme in terms of Clause-26.2 herein?
- (ii). Is the applicant unit actually sick as defined by RBI/BIFR.
- (iii). Is the applicant unit actually sick as per clause 26.2(iii).
- (iv). Is the application accompanied by a proposed Revival Scheme?
- (v). Is the application accompanied by the unit's audited accounts for preceding three years?
- (vi). Are the auditor's remarks dealt and complied with fully and satisfactorily?

If the answers to the above questions are in the affirmative, the cell will register the application and give a registration number, which will be conveyed to the applicant in Forma S(c).

#### 26.7 **Reference to Consultants**

The scheme shall then be referred by the Forum to an independent consultant from a panel of consultants approved by the Forum to:

- (i). Indicate whether there has been mismanagement or wilful siphoning off funds.

- (ii). Study if the unit in question is a 'viable sick unit'
- (iii). If yes, prepare a draft revival scheme for the unit under the broad parameters of the scheme. The package will incorporate the reliefs and concessions to be granted by the various agencies and sacrifices to be borne by each of them, which will also be quantified. The consultant will complete the study and submit its report to the Special Cell. The cost of the study will be borne by the applicant.

#### 26.8 **Circulation amongst the Members of Forum**

The Cell would examine the draft scheme of the consultant and place before the Forum. The Forum may give 'in principle' approval of the scheme as it is, or modify it, or refer it back to the consultant for fresh appraisal, or reject it.

#### 26.9 **Sanctions by the Concerned Agencies**

- (i). After the 'in principle' approval of the Forum, the case shall be placed before the Punjab Industrial and Business Development Board for consideration.
- (ii). After the approval of board, the scheme will be referred to the concerned agencies, for the reliefs and concessions / sacrifices as envisaged, within a period of 30 days. In case they are not in a position to grant their consent within this time period, they will advise the Forum in writing accordingly, giving cogent reasons for non-grant of the reliefs and concessions as envisaged within the given time. In case the financing bank and / or financial institution are not agreeable to sanction rehabilitation assistance to the unit, they shall have to state cogent reasons for the consideration of the Forum.
- (iii). Decision of Punjab Industrial and Business Development Board constituted under the policy, would be binding on all the Departments of the State Government.
- (iv). The unit shall apply for the benefit of Electricity Duty & Reimbursement of SGST within 3 months of issue of approval letter, as per procedure prescribed in Chapter 10 & 12 respectively.

#### 26.10 **Time frame for issuance of orders**

The respective Departments of the State Government or its agencies participating in the revival programme of sick unit shall sanction the reliefs as decided by the Board under the provisions of the respective Act/Rules, policy or provisions. They shall issue final orders sanctioning Reliefs/concessions to the unit within 30 days of the receipt of the minutes of the meeting of the Board wherein the decision to grant relief & concessions to the concerned sick unit has been taken, failing which these shall be deemed to have been given. Similarly banks / financial institutions shall also sanction the reliefs envisaged in the scheme within 30 days of the receipt of orders of the Forum.

#### 26.11 **Other Conditions**

- (i). Forum will carry out periodical reviews, apart from annual review of the performance of the unit under revival. During the period of revival, the unit shall



arrange of auditing of its accounts by a firm of chartered accountants as approved by the Forum.

- (ii). The unit which avails of reliefs under this Scheme shall neither declare dividend nor pay interest on the deposits put up by the promoters during the currency of the revival package.
- (iii). The industrial unit availing of the incentives under this Scheme shall install and effectively operate and maintain pollution control measures as per standards prescribed and approved by the competent authority in this regard.
- (iv). The industrial unit shall have to remain in production continuously, at least, till the expiry of the revival period granted by the Board.
- (v). The industrial unit shall furnish details regarding production, employment or any other information, which the State Government and Forum may require from time to time.

Dated: 07-08-2018

R K Verma, IAS  
Principal Secretary to Govt. of Punjab  
Department of Industries and Commerce, Punjab

### **Annexure I : Negative List of Industries**

No financial incentives under this policy shall be available for following industries:

- i. Manufacturing/packing of alcoholic products including Distilleries, Breweries and Wineries
- ii. Manufacturing of Tobacco products including Cigars, Cigarettes and Gutka
- iii. Brick/ Tile Kilns
- iv. Vanaspati Ghee Mills
- v. Rice Shellers
- vi. For Border districts and Kandi Area, only (i), (ii) and (iii) above shall be treated as negative list of industry. Further, for Border Zone within 30 Kms of international border, only (ii) above shall be treated as negative list of industry.

**CAF– I (Common Application Form for Incentive (CAF) – New Unit**

<b>Common Application Form for Incentive (CAF)</b>		
	<b>Particulars</b>	<b>Details</b>
1	Name and address of the applicant unit/SPV/Association/Start-Up/Incubator/Sick unit for correspondence	
	Applicant unit's Landline number Mobile no.	
	Location of the applicant unit	District Sub-Division Village/Town Police Station Post Office Ward Gram Panchayat
	In case of Branch, Address of Head Office/ Registered office of the applicant	
	Permanent email id	
2	Particulars of Proprietor / Partners / Directors Promoter	Name: Address: Phone: Fax: Email:
3	Address of Unit	Name: Address: Phone: Fax: Email:
4	Type of organization	Govt. Institution /organization: Industry Association: University: NGO: Co-operative: Proprietor: Partnership: Pvt Ltd: Others .....
	Category of Unit i) Micro/Small/ Medium/large	

	Category for Availing Incentives General Priority sectors Anchor unit Early Bird Unit Border District		
	SC/ Women Entrepreneur if applicable.		
5*	Financial Status (Applicable for expansion/modernization /diversification)	Turnover: Profit:	
6	I.E.M. No. in case of large units		
7*	Udyog Aadhar Memorandum No. in case of MSME units		
8.	Name of the Product /Service		
9.*	Date of Commercial production-in the case of new unit or after the expansion of existing unit		
10*	GST registration no. and Date (Enclose copy of certificates)	Registration no. Date.	
11	PAN No ( Enclose Copy)	PAN no	
12	Certificate of registration, Incorporation certificate in case of company, Firm registration certificate in case of Partnership firm, Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern, for any other entity registration certificate of respective registering authority.	Certificate of registration: Incorporation certificate: Firm registration certificate: Bankers certificate or Shop and Establishment Act certificate: Other: ..... registration certificate of respective registering authority:	
13*	Copy of Electricity Bill		
14*	Employment in numbers		
15	(i) Copy of DPR Cost of Project as per DPR certified by Bank/financing institution/empaneled agency		
		Proposed in DPR	
		Actual*	
	a) Land	Rs.	Rs.
	b) Building Construction	Rs.	Rs.
	c) Plant and Machinery	Rs.	Rs.
	d) Electric Installation & Fittings	Rs.	Rs.
	e) Tools, jigs, fixture, dies, specialized vehicles	Rs.	Rs.
	f) Other Fixed investments ( specify)	Rs.	Rs.
	Total Fixed Capital Cost	Rs.	Rs.
	Means of Finance:	Proposed in DPR	Actual
	(i) Bank/Financial Institution (in	Rs.	Rs.
	(ii) Promoters /Investors Contribution	Rs.	Rs.
	(iii) Un-Secured Loan	Rs.	Rs.
	Total		

16	Name of the Proprietor or authorized signatory as per copy of resolution of board of directors in the case of companies and power of attorney in case of partnership firms, as the case may be	
	BankDetail ofthe Unit*	
	Branch Nameand Address	
	TypeofAccount	
	AccountNumber	
	IFSCcode	
	MICRcode	

\*Applicable only in the case of unit in commercial production

## Documents to be submitted

- Proof of Date of Commercial production (certificate issued by GMDIC concerned)
- GST registration Certificate
- Copy of UAM or part B of IEM as the case may be
- PAN Card
- Copy of Partnership Deed in the case of partnership firm
- Copy of the Memorandum of Association in the case of company
- Copy of Certificate of Incorporation issued by Registrar of Companies in the case of companies or Form A & C issued by Registrar of firms in the case of Partnership firms or Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern or any other entity registration certificate of respective registering authority.
- Copy of resolution of board of directors in the case of companies (Form 20) and power of attorney (Form 19) in case of partnership firms, as the case may be in favour of authorized signatory
- Copy of latest electricity bill
- Copy of Detailed Project Report. DPR approved by Financial Institution/Empanelled Agency.
- Declaration as per Form-1
- CA certificate regarding FCI as per Form-2
- Bank certificate regarding FCI as per Form-3
- Item wise, Bill wise list of expenditure on land, building and machinery, certified by the CA, in the prescribed form 4 supported by copy of the self-attested bill/invoices.
- Audited Balance Sheet
- Copy of lease deed / titled deed

**CAF – II (Common Application Form for Incentive (CAF) – Expansion**

1	<b>Original Fixed Capital Investment (without depreciation) on Land, Building and Plant &amp; Machinery before Expansion in accordance with the Clause 5.2 of the Operational Guidelines under the Policy</b>	
	I. Land	
	II. Building	
	III. Plant and Machinery	
	IV. Other Fixed Capital investments  (N.B. : Enclose certificate of actual investment/expenses for serial i to iv duly certified by Chartered Accountant)	
2	(a) Date of start of Expansion/ Modernization/ diversification  (b) Date of commercial production after completion of Expansion/ Modernization/ diversification, as the case may be	
3	<b>Fixed Capital investment made during Expansion/ Modernization/ Diversification</b>	
	I. Land	
	II. Building	
	III. Plant and Machinery	
	IV. Other Fixed Capital investments	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Enclose certificate of actual investment/expenses for serial (i) to (iv) duly certified by Chartered Accountant

**Form-SD - Application for claiming Incentives of Exemption/ Reimbursement of Stamp Duty**

<b>S.No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Seller	
2.	Name of the Buyer	
3.	Land Detail (Area in A-K-M) for which exemption/reimbursement is being claimed.	
4.	Name of Village	
5.	Hadbast No	
6.	Detail of land with Khasra Numbers	
7.	Date of registration of Sale/lease deed(s) in case of reimbursement only ( attach copy of sale/lease deed)	
8.	Date of mutations of sale/lease deed(s), in case of reimbursement only.( Attach copy of mutation)	
9.	Amount of Stamp Duty paid as per sale deed/lease deed(s) (Attach certificate issued by Tehsildar)	
10.	Date/dates of sale agreement/Agreements in case of exemption.	
11.	Amount of stamp duty payable in case of exemption. ( Attach certificate issued by Tehsildar)	
12.	Date/dates of sale agreement/Agreements	
13.	Concerned Sub-Registrar.	
14.	Date of Commencement of production in case of reimbursement	
15.	Tentative date of production , in case of exemption	
16.	Detail of Bank Guarantee Furnished: - Name of the bank Bank Branch Address Amount of bank Guarantee Date of Issuance of Bank Guarantee in the favour of Director of Industries & Commerce, Punjab up to the tentative date of Production as mentioned in col 15 above.	



17.	Subsidy/exemption/ reimbursement already been availed (under any scheme). Details of any subsidy application pending with :Govt. of India /Govt. of Punjab / Govt. agencies	
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**Documents to be submitted**

**For Reimbursement**

S.No	Name of Document
1	Photocopies of the Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty
2	A verification report from the concerned Tehsildar regarding registration of Sales deed(s) and payment of Stamp duty

**For Exemption**

S.No	Name of Document
1	Copy of Sale Agreement
2	Original bank guarantee equal to the sum of amount of stamp duty valid upto the date of the commencement of commercial production
3	A verification report of the Tehsildar regarding the Stamp Duty payable.

**Form – CLU/EDC: - Application for Exemption of CLU/EDC**

S.No.	Particulars	Details
1	Name of the Owner/Lessee as per sale deed/lease deed	
2	Land Detail (Area in A-K-M) for which Exemption from CLU/EDC is being claimed.	
3.	Name of Village	
4.	Hadbast No	
5.	Khasra Numbers	
6.	Date of registration of Sale deed(s) ,attach copy of sale deed or registered lease deed as the case may be	
7.	Date of mutations of sale deed(s), attach copy	
8	Amount of CLU/EDC charges for which exemption is claimed( Attach report from concerned District Town Planner)	
9.	Tentative date of commercial production	

**Documents to be submitted**

S.No	Name of Document
1.	Copy of Sale deed and Mutation or lease deed as the case may be
2.	A verification report from the concerned District Town Planner about the location of project as per master plan and CLU/EDC fee as payable for the project
3	Declaration in the prescribed form 1

**Form – ED: - Application for Exemption from Electricity Duty**

<b>Sr.No.</b>	<b>Particulars</b>	<b>Details</b>
1	Contract Account No	
2	Date of release of electric connection ( Attach copy of certificate issued by AE/AEE of PSPCL)	
3	Sanctioned Connected Load ( Attach copy of certificate issued by AE/AEE of PSPCL)	
4	Sanctioned Connected Demand ( Attach copy of certificate issued by AE/AEE of PSPCL)	
7	Whether the unit falls under the restrictive/ negative list. (Yes/No)	
8	Period for exemption from ED as per Policy	
9	In case of expansion/ diversification/ modernization	
	100% Exemption for the exemption period of the respective category up to 100% of FCI made during expansion/ diversification/ modernisation of the unit from the Date of Commercial production as defined in 2.6(iii).	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1.	Copy of the certificate issued by concerned AE/AEE PSPCL regarding release of Electricity connection. (Prescribed Form ED1)
2.	Copy of approval letter issued by competent authority in case of sick units, if applicable.

**FORM ED1: Electricity Duty**

Performa for detail of electrical installation of M/S \_\_\_\_\_  
\_\_\_\_\_

Sr. No.	Sanctioned connected load	Date of release of electrical connection

AE/AEE of PSPCL

**Form PT: - Application for the Property Tax Exemption**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of location of Municipal Area	
2	Office built up space (sq. ft.)	
3	Name of the owner of building	
4	Amount of property tax payable in Form III	
5	In case of expansion/ diversification/ modernization (Clause 11.1 (iii) of guidelines)	
	Original area/ built-up space before expansion/ diversification/modernization (sq. ft.)	
	Property tax being paid/payable on the original area/built up space.	
	Additional area/ built-up space after expansion/diversification/modernization)	
	Property tax payable on the additional area after expansion/diversification/modernization)	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1.	Performa signed by concerned Commissioner/EO of Municipal area (Form PT1)
2.	Copy of registered property document

**Form PT1:- Performa for detail of Property tax of building**

Detail of Property tax of building bearing no \_\_\_\_\_ falling in \_\_\_\_\_  
municipal area, registered in the name of sh. \_\_\_\_\_

\_\_\_\_\_

Sr. No.	Built up area of the Building	Property tax Payable per year	Purpose for which building is being used	Additional built up area In case of expansion (if applicable)	Property tax payable on the additional are	Remarks if any

Authorized signatory

**Form-SGST: - Investment subsidy by way of Reimbursement of net SGST/VAT**

<b>S.No.</b>	<b>Particular</b>	<b>Detail</b>	
1.	Whether the project is new/ expansion / modernization/diversification		
2.	Financial Year		
3.	Date of commercial production		
4.	Detail of investment and date of production as per Clause 5.7 of the guidelines in case of phased investment, if applicable  Phase 1 Phase 2 Phase 3 Phase 4	Investment	Date of Production
3.	Details of net VAT/SGST deposited by the new unit during the financial year for which claim has been filed (Attach Certificate by competent authority)		
(i)	Quarter ending 30.06.20_____		
(ii)	Quarter ending 30.09.20_____		
(iii)	Quarter ending 31.12.20_____		
(iv)	Quarter ending 31.03.20_____		
4.	Amount of Investment Subsidy claimed: - 1. 100% of net SGST paid in case of MSME & Anchor units 2. 75% of net SGST paid in case of Large units		
5.	Investment subsidy claimed in previous years.	Year	Amount

### Documents to be submitted

<b>S. No</b>	<b>Name of Document</b>
1	Certificate from concerned Deputy Excise & Taxation Commissioner regarding net SGST deposited by the unit during the financial year for which claim has been filed, in prescribed format SGST 1
2	Copy of approval letter issued by competent authority in case of sick units as the case may be.



**Form SGST 1: - Reimbursement of SGST/VAT**

1.	Name and Address of the Industrial Unit	
2.	Office Address:	
	Whether the project is new/ expansion / modernization/diversification	
3.	SGST Registration No.:	
4.	Goods/Products manufactured /service provided by the unit:	
5.	Total Net VAT/ SGST paid under VAT/SGST on goods produced/service provided by the unit at _____ and sold in Punjab during the Financial year _____ / Total net SGST paid on the production made over and above the original production capacity in case of expansion/ Modernization/ diversification units (ref to 12.1 (viii) of the operational Guidelines)	
(i)	Quarter ending 30.06.20_____	
(ii)	Quarter ending 30.09.20_____	
(iii)	Quarter ending 31.12.20_____	
(iv)	Quarter ending 31.03.20_____	
	<b>Total</b>	
7.	It is also certified that no refund what so ever has been made to the unit out of the above amount given in Sr. No. 5.	

Date:

Competent Authority  
(Department of Excise & Taxation)

**Form-IS: - Interest subsidy to MSMEs**

S. No	Particulars	Details
1	Category under which interest subsidy has been claimed i) Kandi area/Border area apparel/made up/ technical textiles iii) SC Enterprise iv) Women Enterprise v) Start up Enterprise	
2	Whether the project is new/ expansion/ modernization	
	Whether the expansion/ modernization is covered under CLCSS of Govt. of India. If yes, give details.	
	Name of the bank/ financial institution	
	Quantum of term loan sanctioned for the project	
3	Amount of Interest paid during the year and timely repayment of loan (attach bank certificate in the prescribed format)	
4	Quantum of interest subsidy applicable as per policy i.e. 5% p.a. or 8% p.a.	
5	Details of interest subsidy claimed in previous years (year-wise) under the policy	
6	<b>Amount of interest subsidy claimed</b>	

**Documents to be submitted**

S.No	Name of Document
1.	Copy of SC Certificate of prop/all partner or directors as the case may be.
2.	Bank Certificate in the prescribed format regarding interest paid and timely repayment of loan during the year (Form 5)
3	CA certificate regarding financial stake of SC/Women Entrepreneur

**Form: CL: - Additional State Support under CLCSS**

S.No	Particulars	Details	
		Date	Amount
1	Details of subsidy sanctioned and disbursed by Govt. of India under CLCSS. (i) Sanction (ii) Disbursement		
2	Name of the bank/ financial institution		
3	Quantum of term loan sanctioned under CLCSS		
4	Date of disbursement of first instalment of loan & amount		
5	Total cost of scheme as approved by bank/ financial institution		
6	Total source of funding / means of finance (as approved by Bank/ FI): i. Promoters' Contribution ii. Term Loan Others resources Total		
7	Quantum of Interest Subsidy @ 5% admissible for the financial year ..... (Attach bank certificate as per prescribed Form 6)		
8	<b>Amount of interest subsidy claimed</b>		
9	Details of Credit Linked interest subsidy claimed in previous year		

**Documents to be submitted**

S. No	Name of Document
1	Copy of sanction/ disbursal letter in respect of capital subsidy under CLCSS Scheme of GoI
2	Bank Certificate in the prescribed format regarding interest paid and timely repayment of loan during the year (Form 6)

**Form CGTMSE: - Additional Support under CGTMSE**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
<b>1</b>	Category of unit (Micro/Small)	
<b>2</b>	Name and address of Financial Institution	
<b>3</b>	Amount of guarantee fee charged by the financial institution.	
<b>4</b>	Amount of guarantee fee claimed (in Rs.)	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Copy of bills raised by certifying agency & proof of payment thereof

**Form EX: - Financial Assistance for emerge exchange platform set up by NSE**

<b>Sr. No.</b>	<b>Particular</b>	<b>Details</b>		
1.	Category of the unit (Small/Medium)			
2.	Registration no with NSE for listing on the SME exchange of NSE			
3.	Name of the Merchant Broker engaged for the Public issue			
4.	Details of Expenses on Public issue			
	Registration expenses ( 10% of the actual expenses maximum 2.50 lac)	Bill No.	Date	Amount
	Full and final paid up value of Direct Public issue ( 10% of the Direct Public issue maximum Rs 10.00 Lac).			
5.	Total assistance claimed			

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	CA certificate of details of Expenditure incurred on Fund raising at NSE SME Exchange Form 7
2	Agreement with Merchant broker for raising fund
3	Certificate from Merchant banker regarding Expenditure incurred on Fund raising at NSE SME Exchange (Form 8)

**Form – TA: - Reimbursement of cost of Technology Acquisition.**

<b>S.No</b>	<b>Description</b>	<b>Detail</b>
1	Purpose of Technology Acquisition / Upgradation.	
2	Whether the enterprise acquiring the technology for the first time in India for specialized application? Please give the details with justification thereof.	
3	Brief of New Technology, with manufacturing process & details thereof	
4	Name & Address of the entity from which Technology is acquired, along with copy of Arrangement/MoU/ other documents for Proof of technology/acquisition & upgradation	
5	Cost of Acquisition/Upgradation:	Rs. Lakhs
	(i) Purchase of design & Drawings	
	(ii) Technology Development Fees to Experts/ R & D Institutions/Technical Consultancy/Firm	
	Others:	
	Total	
6	Amount of subsidy claimed @50% of the total cost of Technology acquisition	
7	Amount of assistance obtained from Government of India, if any	
8	Other Information, if any	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	CA certificate for details of expenditure incurred in acquisition of technology- in original (Form 9)
2	Copy of recognition certificate of national institute from which technology acquired if applicable
3	Justification for specialized technology acquired/upgraded
4	Copy of the bills and receipt of in respect of technology acquisition and proof of payment thereof
5	Copy of MOU signed with the concerned institute
6	Certificate of assessment of minimum maturity level under ZED scheme issued by QCI

**Form ZED: - Additional support to Zero Effect Zero Defect (ZED) scheme**

<b>Sr. No.</b>	<b>Particular</b>	<b>Details</b>
1	Amount of expenditure incurred on the purchase of Plant & machinery, testing equipments on the recommendation of approved assessor appointed by QCI (attach item wise detail in form 4).	
2	Details of reimbursement/ capital subsidy/Interest subsidy (name of the equipment & amount of subsidy) claimed from the GOI/ state Government, if any.	
5	Amount of reimbursement claimed through present application.	
6	<b>Date of Commercial Operation</b> Certificate No. & Date	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Recommendation of approved assessor of QCI (attach copy)
2	Certificate from QCI about maturity level under ZED Scheme (in prescribed format Form ZED4)
3	CA certificate for details of expenditure incurred in acquisition of technology- in original (Form 9)
4	Certificate of assessment of minimum maturity level under ZED scheme issued by QCI

**Form EA: - Reimbursement of expenses incurred for Energy Audit to MSMEs**

<b>S.No</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the agency, who conducted the energy audit	
2	Total amount & details of expenditure incurred for conducting Energy Audit	
3.	Total Reimbursement claimed against Energy Audit	
4.	Amount of Electricity Bills of last 12 Months	
5.	Average Power consumption of previous 12 months before audit (attach copy of Electricity Bill)	
6.	Power consumption after taking corrective action the Energy audit.	
7.	%age of reduction in the Power consumption after the Energy audit	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Copy of Energy audit certification by the certifying agency
2	CA certificate of Expenditure as given in Form 10
3	Copy of the bills raised by certifying agency and proof of payment thereof.



## **Annexure EA1:Scope of Detailed Energy Audit**

### **Our Area Of Detail Energy Audit Covers Following Areas:**

1. Study of Electricity Bills, Contract Demand & Power Factor & Loading Pattern.
2. Power Distribution Study
3. Electrical Systems Study
4. Power Quality Analysis
5. Diesel Gen Set Audit or any other Generator Audit.
6. Motor Management
7. Air Conditioning Study
8. Thermal Study: Boilers/Furnaces/Incinerators.
9. Compressor Study
10. Pump systems
11. Study Of Lighting System
12. Thermo graph study.
13. Techno Economic Study of Power & Fuel with distribution drawings
14. Projects for Implementing the Energy Saving Measures

### **Study of lighting system:**

1. Performance test of system installed
2. Calculating recommended luminance level for various tasks
3. Calculation of installed lighting load efficacy and installed load efficacy ratio
4. ILER Assessment
5. Finding areas for improvement
6. Light control: Recommendation & design for grouping of lighting system, installation of occupancy sensors, installation of PLC based time based lighting control sensors, installation for exclusive transformer for lighting
7. Selection of luminaries for efficiency and colors rendering index

### **Electrical energy audit:**

1. Power factor improvement,
2. Max. Demand analysis, solution for avoiding penalties,
3. Most economical voltage level study,
4. Capacitor performance,
5. Calculation of specific power consumption (units/kg),
6. Adaptation of new Energy conservation technology etc.
7. Calculation of electricity cost on various machines
8. Bifurcations of power consumption spend on productive machines and utilities and their comparison with the standards

### **Power Quality Audit (Harmonic Analysis):**

Detailed harmonic analysis, quantifying losses occurring due to high level of harmonics prevailing in the system, ways and means to mitigate the same to improve power factor in presence of harmonic polluted environment.

### **D.G. Audit:**

Calculation of specific fuel consumption (units/liters) on existing and different load condition, load optimization on D.G. and suggest the scope of fuel saving, D.G. efficiency trials, load bearing capacity of D.G. set, checking of general maintenance and suggest measures to achieve better fuel efficiency, power factor suggestions, techno-economic study of new D.G., solution for problems etc.

### **Automation & Modification:**

Detail analysis of system, product up gradation by value engineering, study and need of drives, sensors & PLC etc. analysis of feedback control in compressor D.G, humidification towers etc, development of on line monitoring & control system, need base implementation of SCADA (supervisory control and data acquisition system)

### **Motor Management:**

Motor's addressing and coding, general checks for installation safety and starting, check for the level of heating etc, general procedure for overhaul of motors, critical checkpoints of motor after rewinding ,motor's performance evaluation incorporating percentage loading, formulation of maintenance schedule.

### **Compressor Study:**

- Evaluating Efficiency-EPI
- Air Leakage losses
- Evaluating actual CFM/KW generation
- Designing system for energy saving on compressor as per requirement

### **Air Conditioning Study:**

- Evaluating tonnage & system efficiency
- Determining CFM/KW for each supply fan
- Determining Fan efficiency
- Determining Pump efficiency
- Evaluating insulation of ducts
- Determining plant heat load requirement
- Evaluating CFM required to match plant's heat load
- Determining actual CFM flow on shop floor inside plant
- Ways & means for conservation of energy

### **Thermal audit:**

Boiler efficiency evaluation & measures of improvement, efficient steam distribution & utilization, waste heat recovery system, optimization of steam pressure for generation distribution and utilization, insulation/radiation loss calculation, steam pipe line study, pressure optimization for fuel saving, flue gas analysis, use of alternate energy resources, water quality analysis, adaptation of new technology, process optimization for fuel saving etc. (saving can be achieved in the terms of 10-20%).

**The following Meters shall be used during audit as per requirement**

<b>S. No.</b>	<b>Type of Instrument</b>
1	Three Phase Power Analyzer
2	CT (AC)- 1000/5 Amps.- 3 Nos.
1	Three Phase Power Analyzer
2	CT (AC)- 1000/5 Amps.- 3 Nos.
3	CT (DC)- 1000/5 Amps.- 3 Nos.
4	CT (AC)- 6000/5 Amps.- 3 Nos.
5	Portable flue Gas Analyzer
6	Hand Held Techo- Meter
7	Lux-Meter
8	Digital Clamp Meter
9	Digital Power Meter
10	Digital Infra Red Thermo Meter
11	Digital Temperature and Humidity meter
12	Pitot Tube anaemometer
13	Manometer
14	Digital Ultrasonic transit flow meter
15	Bomb Calori Meter
16	Digital Infra Red scanner
17	Thermal imager

**Form WA : Reimbursement of expenses incurred for Water Audit to MSMEs**

<b>S.No.</b>	<b>Description</b>	<b>Details</b>
1	Name of the Water Audit Agency	
2	Total amount & details of expenditure incurred for conducting Water audit.	
3	Total reimbursement claimed against Water Audit.	
4	Amount of water bills of last 12 Months, wherever applicable.	
5	Average monthly water consumption after taking corrective action the	
6	%age of reduction in the Water consumption after the Water audit	
7	Whether any effluents are generated in industry	
8	Detailed description of effluents if generated.	
9	Whether Sewerage connection is in place, If not what is the method of disposal of Sewerage	
10	Amount of assistance obtained from Government of India, if any	
11	Amount of reimbursement claimed through present application.	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Copy of Water audit certification by the certifying agency
2	CA certificate of Expenditure (Form 10)
3	Copy of the bills raised by certifying agency and proof of payment thereof.

### Annexure WA1: Indicative Scope of Water Audit

S.No	Description
A	Applicable standards
1	Central Pollution Control Board, Ministry of Environment and Forest Guidelines
2	ISO-14001-Environment Management system
3	Water (Prevention and control of Pollution) Act.
4	National Building Code-2005
<b>B</b>	<b>Scope :</b>
1	Preparation & Study of Water balance chart identification of water wastage and potential reduction of use of water in organization.
2	Evaluation of requirement of ETP/STP specific to industry
3	Comparison of water usage against requirement.
4	Whether Industry disposal limit is adhered to if applicable.
5	Determination of opportunity for water use reduction.
6	Checking and calculation of ideal water requirement,
7	Study of Historical data for utility bills for water
8	Checking efficiency of bore wells of water
9	Study of water use SLD
10	Study of Energy use for water pumping and capacity of pumps used. Specific Energy for water use.
11	Study of water usage for external requirement.
12	Study of adequacy and accuracy of installed meters.
13	Measurement of TDS of water at site.
14	Audit of existing water quality test reports and study of quality criteria as per CPCB guidelines.
15	Study of records of previous tests for water used for drinking purpose.
16	Study of rain water harvesting system if installed and suitable recommendation as per applicability.
17	Any other aspect related to water usage and optimization thereof.
18	Identification of leakages.

**Form SA: Reimbursement of expenses incurred for Safety Audit to MSMEs**

<b>S.No</b>	<b>Particulars</b>	<b>Details</b>
1	Area of Safety Audit	
2	Name of the Safety Audit Agency	
3	Details of safety audit got conducted (attach report)	
4	Result of safety audit (attach report)	
5	Total amount & details of expenditure incurred for conducting Safety Audit (attach proof).	
6	Total reimbursement claimed @75% or maximum upto 1 lakh of the reimbursement of expenses against Safety Audit	
7	Details of investment made for Safety:	
	a. Details of processes & equipment.	
	b. Total cost of the equipments installed for safety measures (in Rs.) as recommended safety auditor (attach proof)	
	c. Whether audit recommendation implemented?	
8	Amount of subsidy claimed @50% of the total cost of safety measures equipment.	
9	Amount of assistance obtained from Government of India, if any	
10	Amount of reimbursement claimed through present application.	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Copy of Safety audit certification by the supplier
2	CA certificate of Expenditure (Form 10)
3	Copy of the bills raised by certifying agency and proof of payment thereof.
4	Certificate of assessment of minimum maturity level under ZED scheme issued by QCI

**Form EC: Assistance for Environment Compliance for MSMEs**

<b>Sr.No.</b>	<b>Particular</b>	<b>Details</b>
1.	Details of new pollution control equipments installed on which assistance has been claimed:	
	Cost of the Equipment	
	Cost of the Air Pollution Control Devices Cost of Effluent treatment devices Any other pollution control devices	
	Cost of Civil Works	
	Total	
2.	Amount of subsidy claimed	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Certificate from Regional Officer of Pollution Control Board (Form 11)
2	Certificate from Regional Officer of Pollution Control Board in case of Zero Liquid Discharge claim/ Instruments installed
3	CA Certificate regarding investment in environment control devices (Form 12)
4	Actual bills of the purchase of pollution control devices.

**Form-PR: - Reimbursement of expenses incurred for Patent Registration**

<b>Sr. No.</b>	<b>Description</b>	<b>Detail</b>
1	Number of patents already filed/granted (National/ International)	
2	Number of Patents filed under this scheme (if any)	
3	Indian Application Filing number: Date of Filing	
4	Is R&D for Invention indigenous i.e. developed in House/ Collaborative	
5	If Collaborative, give details of the type of Collaboration	

**Part-2 Invention/Patent Information**

6	Title of Invention	
7	Brief Description of Invention	
8	Technical/other fields of Inventions	
9	Advantage(s) of Inventions	
10	Novel features of Invention as based on prior art search (Kindly attach a comprehensive prior art search also clearly indicating subject matter on which search was conducted, fields or keywords searched, databases used for the said search and the reference of relevant documents considered relevant to the subject matter of your invention)	
11	Brief description of commercialization plans or commercialization status for the invention. Anticipated revenues from commercializing the invention	
12	Potential markets and the basis for the same	

**Part-3 Details of Patent Agent/Attorney**

13	Name of Patent Agents/Attorney Firm	
14	Contact Person and Contact Number	
15	No. of years in handling international patents	
16	Address of the firm	
17	Is the international application already filed? (Yes/ No)	
18	Route of Filing: PCT/ Conventional	
19	Countries Filed or Proposed	



### Documents to be submitted

<b>S.No</b>	<b>Name of Document</b>
1	Copy of Patent Registration certification
2	CA certificate of Expenditure (in original) giving details (Form 13)
3	Copy of the bills raised by certifying agency and proof of payment thereof, product brochures

**Form PCR: Additional Support for Performance and Credit Rating Scheme**

Sr. No.	Particulars	Details		
		Bill No.	Date	Amount
1	Name and address of certification agency			
2	Details of expenditure incurred in acquiring credit rating certificate (excluding hotel & travel expenses & surveillance charges) Furnish a CA certificate of expenditure (in original) giving the details (as per the prescribed format) (Form 14)			
3	Details and amount reimbursement/grant/subsidy/ already received, if any, from Government of India			
4	Amount of credit rating fee			

**Documents to be submitted**

S.No	Name of Document
1	Copy of the bills raised by certifying agency and proof of payment thereof, product brochures
2	CA certificate of expenditure (Form 14)

**Form QC:- Reimbursement of Expenses Incurred on Quality Certification**

S. No.	Particulars	Details		
1	Name and address of certification agency.			
2	Type of certification ZED certification			
2	Details of expenditure incurred in acquiring (excluding hotel & travel expenses & surveillance charges). Attach bill and receipt issued by certifying agency.	Bill No.	Date	Amount
3	Amounts and details of reimbursement/subsidy already received from Govt. of India for acquiring ZED certification, if any.			
4	Amount of reimbursement claimed.			

Documents to be submitted

S.No	Name of Document
1	Certificate of assessment of minimum maturity level under ZED scheme issued by QCI
2	Copy of bill and receipt of fee charged by the certifying authority
3	CA certificate of details of Expenditure incurred (Form 15)

**Form DC:- Design Clinic Scheme**

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Main item of manufacture by the MSMEs who are member of the association.	
2	Programme conducted – Design Name and address of Design awareness programme conducting agency.	
3	Dates of Design awareness programme	
4	Amount & details of the contribution of the industry association in Design awareness programme along with payment proof	
5	Sanction letter of Ministry of MSME Govt. of India issued under the scheme.	
6	Amount & details of grant released by Govt. of India with documentary Evidence of a. Design Awareness Programme.	
7	Refund of Industry contribution claimed	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Copies of payment of the contribution b y the industry association
3	Copy of sanction letter of Ministry of MSME, Government of India issued under the scheme

**Form MDA: Market Development Assistance for Micro and Small Enterprises.**

1.	Turnover during the preceding financial year (Enclose Balance Sheet and Profit& Loss Account)	
2.	Particulars of International Fair/Exhibition in which participation is proposed	
3.	Organizer of the Proposed Fair/Exhibition	
4.	Name and Designation of the person Participating in Fair/Exhibition	
5.	For International Travel	
6.	Place and Country to be visited	
7.	Particulars of Visit	
8.	Date of proposed departure from India	
9.	Date of proposed arrival in India	
10.	For National Travel	
11.	Place of Visit	
12.	Date of Departure for Fair/Exhibition	
13.	Date of Arrival from Fair/Exhibition	
14.	Details of Export Development Assistance Required	
15.	Amount of Stall Charges	
16.	Air Fare Charges	
17.	Details of earlier participations under this policy during the current financial year	
18.	Details of total participations so far under this policy	
19.	Certificate of assessment of minimum maturity level under ZED scheme issued by QCI	

**Form MDA1: Application Form for Claim of Marketing Support**

1.	Name and Address of Firm	
2.	Approval Letter No. and Date	
3.	Particulars of International Fair/Exhibition in which participated	
4.	Proof of Participation in Fair/Exhibition	
5.	Name and Designation of the person Participated in Fair/Exhibition	
6.	For International Travel	
7.	Date of actual departure from India (Please attach self-certified photocopy of passport duly highlighting date of departure)	
8.	Date of actual arrival in India (Please attach self-certified photocopy of passport duly highlighting date of arrival)	
9.	For National Travel	
10.	Date of actual Departure for Fair/Exhibition	
11.	Details of Export Development Assistance Claimed	
12.	Amount of Stall Charges (Please attach original bill for Stall Charges)	
13.	Air Fare Charges (Please attach original air ticket with boarding pass)	
14.	Total amount claimed for reimbursement under EDA	

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Proof of Participation in Fair/Exhibition
2	Self-certified photocopy of passport duly highlighting date of departure (in case of international travel)
3	Self-certified photocopy of passport duly highlighting date of arrival (in case of international travel)
4	Original bill for Stall Charges
5	Original air ticket with boarding

**Form – FS: - Freight Assistance to Export oriented units.**

1.	Period of Claim	
2.	Mode of Export (Sea or Air)	
3.	Type of Export	
4.	FOB value of Export	
5.	Distance of total road movement from place of production to Port in km	
6.	Distance of total rail movement from place of production to Port in km	
7.	Whether subsidy for the claim period has been claimed earlier?	
8.	Freight Incurred for Export of Products	
9.	Road Freight	
10.	Rail Freight	
11.	Total Freight Incurred	
12.	CA Certification on amount of total freight paid in respect of each bill of lading / Overseas Purchase Order	
13.	Freight Subsidy Claimed in previous	
14.	Detail of Export and amount of Freight assistance claimed	

<b>Year</b>	<b>Total FOB value certified by custom &amp; central excise</b>	<b>1% of total FOB value</b>	<b>Total amount of freight paid from place of manufacture to the port as per CA certificate</b>	<b>Amount of freight subsidy claimed (1% FOB or freight paid, whichever is less)</b>

### Documents to be submitted

<b>S.No</b>	<b>Name of Document</b>	<b>Attached Y/N</b>	<b>Attachment No.</b>
1	Registration-cum-membership issued by relevant Export Promotion Council		
2	Certificate of Importer Exporter Code (IEC) issued by DGFT		
3	Shipping Bills (EP Copy).		
4	Bank Realization Certificate of concerned shipping bill in the case of direct Export/copies of Form H in case of Indirect Export.		
5	Chartered Accountant Certificate in respect of total FOB Value in the prescribed form and total eligible amount of Freight paid from place of manufacture to the sea port in the prescribed		
6	Details of exports in Form-17		
7	Certificate of assessment of minimum maturity level under ZED scheme issued by QCI		



**Form Y:- Application for Award scheme**

<b>Sr. No.</b>	<b>Description</b>			
1.	Name of Entrepreneur			
2.	Name and address of Enterprise			
3.	District			
4.	State			
5.	Pin code			
6.	STD code & Telephone numbers			
7.	Aadhaar card number			
8.	Mobile no.			
9.	Fax no.			
10.	Email ID			
11.	Educational/Professional Qualification of Entrepreneur (If required use separate sheet and attach the documentary proof)			
12.	Type of Enterprises			
13.	Permanent MSE Registration no./EM Part-II/ UAM of			
14.	Date of commencement of production/Services			
15.	Name of Products manufactured (enclosed photos/Leaflets also)			
16.	Please give an affidavit on non-judicial stamp paper duly attested by Notary that you have cleared your income tax dues and that Enterprise/entrepreneur is not involved in any Economic or other offence for			
17.	Last 3 Financial years audited balance sheets:			
	<b>Items</b>	<b>1<sup>st</sup> F.Y.</b>	<b>2<sup>nd</sup> F.Y.</b>	<b>3<sup>rd</sup> F.Y.</b>
	Original investment in Plant & Machinery/ Equipment(Rs. in lakh) cumulative upto 31st March			
	No. of Employees as on 31st March			
	Value of Annual Sales of Products/Services/ Job Work(Rs.in lakh)			
	Net Profit (after taxes) (Rs. in lakh)			
	Export-Direct /(Rs.in lakh)			

**Form IN1- Fiscal Incentives to Incubators in Public & Private Sector**

**Basic Information of the Incubation Centre:**

1	Location	
	Tentative area (Land in sq.mtr./Office Space in sq.ft.)	
2	Tentative Investment	
3	Association with any Academic Institution	
4	Number of Full time employees engaged	

**Assistance Sought under the scheme**

Sr.No.	Assistance Type	Claimed Entitlement (Yes /No	Approximate Amount of Assistance Sought
1.	Capital Assistance		
2.	Recurring Expense Reimbursement		
3.	Mentoring & Training		
4.	Startup Competition Assistance:		

I hereby declare that the incubator will incubate minimum 10 incubatees and out of which minimum 50% will be from Electronics or IT/ITeS sector or from Bio-informatics.

Signature of person making application /  
Authorised Signatory of applicant

**Form – IN2: In-principle Approval for Assistance to Incubator**

Date:

To

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Ref: 1. Your Application dated \_\_\_\_\_

Sub: In-principle approval for Assistance under the Scheme of Assistance for Incubators

Sir/ Madam,

1. We are pleased to acknowledge your application dated \_\_\_\_\_ seeking assistance under the scheme for Incubators and Start-ups with registration no.\_\_\_\_\_. In future correspondences please quote the registration number allotted to you.
2. On behalf of the Government of Punjab, I convey the “in-principle” approval/ refusal with reference to your application dated \_\_\_\_\_ for assistance under the Scheme of assistance for Incubators and Start-ups for your incubation centre at \_\_\_\_\_with an estimated Investment of Rs. \_\_\_\_\_.
3. Subject to the adherence to conditions as laid out in para 4 of this letter and subject to approval by the Punjab Start-Up coordination Committee, the assistance that you can avail under the scheme will be as under:

Sr.No	Assistance Type	Indicative eligible amount of assistance	Remarks
1	Capital Assistance		
2	Recurring Expense Reimbursement		
3	Mentoring & Training		
4	Startup Competition Assistance: Recurring Expense Reimbursement		

4. This in-principle approval is valid for a period of one (1) year from the date of issuance of this letter subject to fulfillment of the following conditions: -
- i. Procurement and having final possession of the land / office space. Financial Closure of the Project – for computing financial closure, the applicant will be allowed to incorporate eligible assistance from Gol, GoP, under respective schemes for assistance to Incubator, fees from incubatees, funds to be raised from market along with own equity and debt that the applicant will take.
  - ii. Preparation and submission of Detailed Project Report (DPR)
  - iii. Component/ activity wise implementation schedule specifying the timelines and corresponding milestones
  - iv. Submission of application as per para 15.5 of the scheme within 1 year.
5. In case, the above conditions are not met by the end of the validity period of this in-principle approval, the validity will be extended for an additional period of maximum one-year subject to the fulfillment of the following mandatory conditions, with a satisfactory justification for the delay of the other conditions mentioned in para 4 above.
- i. Procurement and having final possession of the land / office space
  - ii. Financial Closure of the Project
6. Application for extending validity of in-principle approval shall be made before expiry of one year from grant of in-principle approval In case, the validity period is

extended, a detailed timelines for fulfilling the following conditions should be intimated to the Competent Authority.

- i. Preparation and submission of DPR
  - ii. Component/ activity wise implementation schedule specifying the timelines and corresponding milestones
  - iii. Submission of formal application as per para 5.6 of the Scheme
7. In an instance where the criteria is not met within the validity period, with or without extension, the in-principle approval shall lapse and the applicant would not have any claim for any incentive / benefit against the Government. However, you can submit a new Expression of Interest which would not be linked to the application referenced herein and will be treated as a new application.
  8. You are informed that till the filing of formal application as in Form – IN3, you can change the applicant. Further, please note that if you avail Capital Assistance, you will have to run incubation facility for a minimum period of five years.
  9. You are further informed that in relation to the indicative assistance indicated in para 3 of the letter, the numbers are indicative only. Actual eligible amount will depend on scrutiny of formal application and supporting documents by the Competent Authority and approval by the state level Committee.

Yours Sincerely,

**Form –IN3: Assistance for Incubators**

**Application Registration No.**

**1. Basic Information**

1	Name of the Incubation				
2	Centre Contact Address				
	Telephone:				
	Mobile:				
	Email:				
3	Type of the Entity (Government/PVT) (Please attach certified copy of the memorandum and articles of association or equivalent registration document or Partnership Deed)	Proprietorship/ Partnership/ Company			
4	Registration Details (Enclose Memorandum and Articles of Association)				
	Certificate of Incorporation (please provide certified copy)				
	PAN Number (please provide certified copy)				
	GST Registration No. (please provide certified copy)				
	TIN No				
5	Name, address & contact details of the Directors/ Promotors along with the PAN/DIN Numbers (Please provide the CA Certificate showing the shareholding pattern)				
	Name	DIN /PAN	Address	Contact No.	Email
6	Name, designation & contact details of the Authorized Person				

(please enclose copy of authorisation letter)

## 2. Details of Eligible Incubator

- i. Location Address
- ii. Area of the land / office space
- iii. Proof of land/office space possession
- iv. Brief Description of the Project
- v. Please enclose Detailed Project Report (DPR)
- vi. Business Incubation and Development Schedule (Projections)

<b>Outcome</b>	<b>Year1</b>	<b>Year2</b>	<b>Year3</b>	<b>Year4</b>	<b>Year5</b>	<b>Total</b>
No. of new start-ups to be admitted for incubation						
No. of start-ups to be graduated from the incubator						
No. of training / Incubation / Acceleration programmes to be conducted						
No. of Incubatee resources to be trained						
No. of Conferences / Seminars / workshops to be organised						

## 3. Financial Projections of the Incubation Centre (In Rs.)

Sr.No.	Component	Year1	Year2	Year3	Year4	Year5	Total
<b>Non Recurring Expenses</b>							
1	Capital Expenditure						
<b>Recurring Expenses</b>							
1	Manpower Expenses						
2	Travel Expenses						
3	Utility and Maintenance						
4	Marketing, Promotion and Publicity						
5	Networking and Training Programmes						
6	Miscellaneous and Contingencies						
	<b>Total Projected Expenses</b>						
<b>Means of Finances</b>							
1	Expected GoP Support						
2	Expected GoI Support						
3	Fund raising from market						
4	Monitoring fee from incubates						



#### 4. Assistance Sought under the scheme

Sr. No	Assistance Type	Projected Expenditure	Eligible Expenditure	Claimed Assistance	Remarks
1	Capital Assistance				
2	Recurring Expense Reimbursement				
3	Mentoring & Training				
4	Startup Competition Assistance: Recurring Expense Reimbursement				

#### 5. Bank Account Details

- i. Name and address of Bank where account exists
- ii. Bank Account Number
- iii. IFSC Code
- iv. RTGS Details
- v. Name of educational Institution with whom affiliated/associated (if applicable):
- vi. Tentative date of beginning of operations:
- vii. List of Start-ups who may have shown interest in getting incubated, if available:

**6. Declaration:**

I, on behalf of my organisation, hereby declare the following:

- (a) Information, statements & other papers given herein are to the best of my knowledge & belief, true and correct in all particulars.
- (b) We are not availing any assistance under any other scheme/policy of Government of Punjab departments or its subordinate offices.
- (c) I am duly authorized to sign an application and details and documents submitted in this application.
- (d) I undertake that we will have minimum 10 incubatees at all times.

Authorised Signatory

**Form: IN4: Final Approval Letter Format**

Date:

To

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Ref: 1. **Application Registration No.**

Sub: Approval for Assistance for Incubator under Scheme of Assistance for Incubators.

Sir/ Madam,

1. This is to convey the approval/ refusal of assistance under the Scheme of assistance for Incubators for your Incubator at <<location>> with an estimated Investment of Rs. << >>.
2. You are conveyed approval of financial assistance as per the table below, subject to fulfilment of conditions in Para 3.

Sr. No	Assistance Type	Maximum Eligible Assistance Amount	Disbursement Schedule	Remarks
1	Capital Assistance		In 3 tranches	Reimbursement as per approval
2	Recurring Expense Reimbursement		On Submission of Proof of eligible expenditure	Reimbursement on actuals
3	Mentoring & Training		On Submission of Audited Accounts	Reimbursement subject to ceiling
4	Startup Competition Assistance:		On submission of proof of expenditure	Subject to ceiling

3. Conditions: -

- i. If you are availing Capital Assistance, then you will run the Incubator centre for minimum 5 years.
- ii. You will not avail any assistance from any other Government of Punjab Organisation.
- iii. You will intimate assistance obtained from any other Government Organisation, including quantum of assistance within 30 days of obtaining such assistance.
- iv. For the performance of Incubation Centre and progress of incubates, you will submit a report to the undersigned once every half year.

4. I wish you best of luck with the Project. Should you have any difficulty or have queries Mr.

\_\_\_\_\_ will be your personal contact. He can be reached at \_\_\_\_\_.

Yours Sincerely

**Form-ST1 – Registration of Startups**

**Application Registration No.**

**1. Basic Information**

<b>1</b>	<b>Email ID</b>	
<b>2</b>	Type of the Entity (Please attach certified copy of the memorandum and articles of association or equivalent registration document or Partnership Deed)	Proprietorship/ Partnership/ Company
<b>3</b>	Registration Details (Enclose Memorandum and Articles of Association)	
<b>4</b>	Certificate of Incorporation (please provide certified copy)	
	PAN Number (please provide certified copy)	
	GST No. (please provide certified copy)	
	TIN No.	

**5.** Name, address & contact details of the Directors/ Promoters/Partners along with the PAN / DIN Numbers

(Please provide the CA Certificate showing the shareholding pattern)

Name	DIN /PAN	Address	Contact No.	Email	% Shareholding

**6.** Name, designation & contact details of the Authorized Person  
(please enclose copy of authorisation letter)

**2. Brief description of Start-up in terms of following:**

- i. Business Idea**
- ii. Product / Service**
- iii. Technology**

**3. Projected investment need over next 3 years**

<b>S. no</b>	<b>Project component</b>	<b>Costs</b>
1		
2		
3		
	Total	

**4. Means of Financing the Project (In Rs.)**

<b>Total Project Cost</b>	Promotors Contribution	
	Expected GoP Assistance	
	Expected Assistance from other	
	Government Organisations	
	Debt/Borrowing	
	Expected Investment from Angel / VC funds	
	<b>Total (Rs.)</b>	

**5. Assistance Sought under the scheme**

<b>Sr. No</b>	<b>Assistance Type</b>	<b>Indicative maximum eligible amount of assistance</b>	<b>Remarks</b>
1	Lease Rental Subsidy		
2	Interest Subsidy		
3	Seed Funding		

**6. Bank Account Details**

	1.Name and address of Bank where account is kept	
	2.Bank Account Number	
	3.IFSC Code	
	4.RTGS details	

**7. Name of Incubator, if associated**

**8. Declaration**

I on behalf of my organisation hereby declare the following:

- (a) Information, statements & other papers given herein are to the best of my knowledge & belief, true and correct in all particulars.
- (b) We are not availing similar assistance from Government of Punjab Departments or any of its Organization.
- (c) I am duly authorized to sign an application and details and documents submitted in this application.

Authorised Signatory

**Form Start : Application format for claiming Rental lease subsidy by start-ups.**

1	Whether the Startup is under start-up programme of India Govt. of India. If yes, give details	
2	Name and address of the owner of the leased Land/property/building (attach copy of title deed)	
3	Duration of lease deed (attach copy of lease deed)	
3	Actual Rent paid during the year certified by the CA	
4	Quantum of rental Subsidy admissible for the financial year ..... as per scheme applicable.	

**Documents to be submitted**

Sr. No.	Name of Document
1	CA certificate regarding rent paid
2	Copy of lease deed
3	Copy of title deed of the property



**Form: SF - Seed Funding**

<b>Promoter Details</b>	Name of the Applicant	
	Permanent address with mobile numbers & E-mail address Age and Date of Birth	
	PAN	
	Educational Qualifications	
	Previous experience in detail	
	Name and address of the Startup	
	Firm/Company and website of the company	
	Category under which seed funding has been claimed:1) Micro/Medium/Small	
	1) Micro/Mediam/Small	
	2) Manufacturing	
	3) Service	
<b>Company Details</b>	Constitution	
	( Limited / Private Ltd. / OPC / LLP / Partnership /	
	Proprietorship)	
	Date of Incorporation	
	PAN of the Company	
	UAM No. & date	
	Name of other Partners/ Directors	
	( attach latest shareholding pattern)	
<b>Project Details</b>	Project Proposal / Purpose of the loan	
	Product /Service	
	Description about the project	

<b>Investment</b>	<b>Particulars</b>			<b>Amount (Rs.)</b>
	Total Investment			
	Already incurred			
	To be Incurred			
<b>Immediate Requirement</b>	<b>Particulars</b>			<b>Amount (Rs.)</b>
	1			
	2			
	3			
	4			
	5			
	<b>Total</b>			
<b>Sources of Funds to meet the immediate requirement</b>	<b>Particulars</b>			<b>Amount (Rs.)</b>
	Punjab Start-up Seed Fund			
	Promoter's Contribution			
	Bank Loan			
	Others(specify)			
	<b>Total</b>			
	<b>Name of the Bank</b>	<b>Nature of facility</b>	<b>Limit Sanctioned</b>	<b>Balance Outstanding</b>
<b>Existing credit facilities of the Company</b>				

**Enclosures:**

1. Project Report and Audited Balance Sheets for the last two financial years.
2. Copy of Certificate of Incorporation, MOA & AOA or Partnership Deed
3. Shareholding Pattern
4. Details of investment made in the project so far including promoter's contribution
5. Copy of PAN of the Company and all promoters
6. Copy of address proof of the Company and all promoters

I do hereby declare that the information furnished above is true to the best of my knowledge.

**Place :**

**Date**

**:**

**Signature:**

**Form-FP: - Reimbursement of various taxes on food processing industries**

S.No.	Particulars	Details	
1.	Type of raw material on which exemption is applied: Item 1 Item 2 Item 3	Approx. Quantity per year in MT	Approx. Amount
2.	Detail of tentative production Item 1 Item 2 Item 3		
3.	Details of State taxes to be paid as certified by the District Mandi Board in the prescribed format		

**Documents to be submitted**

Sr. No.	Name of Document
1	Certificate from District Mandi officer regarding state taxes payable in the prescribed form 18

**Form MSIPS:- Additional Capital Subsidy to ESDM**

1. Means of finance

- i) Bank
- ii) Financial institution
- iii) Own resources
- iv) Other (shares/ debentures/ bonds/ etc)

2. Total fixed capital investment as considered by DEITY, GOI

Sr No	Item	Period of investment	amount
(i)	Land		
(ii)	Building		
(iii)	Plant & Machinery		
		Total	

3. Amount of CAPEX support approved by DEITY, GOI: Rs.

4. Date of Sanction of CAPEX support by GOI:-

5. Amount of Incentice claimed: -

7. 50% of Top-up of CAPEX support by DEITY, GOI: -

**Appendix**

Sr. No.	Name of Document
1	Affidavit in Form 21
2	Copy of sanction letter of CAPEX support approved by DIETY, GOI

**Form: IT :- Capital Subsidy to IT/ITES units**

<b>S.No.</b>	<b>Particulars</b>	<b>Details</b>	
1.	Means of finance i) Bank ii) Financial institution iii) Own resources iv) Other (shares/ debentures/ bonds/ etc)		
2.	Total fixed capital investment		
Sr No	Item	Period of investment	amount
(i)	Land		
(ii)	Building		
(iii)	Plant & Machinery		
	Total		
4	Amount of Capital Subsidy claimed @50% of FCI or 2.5. CR whichever is less		

Signature of applicant (s)  
or  
Authorised attorney with complete address

**Form – EGS: - Employment Generation Subsidy to Anchor units**

Sl. No.	Particulars	Details
1	Category of Anchor units as per clause 4.5 of the operational guidelines	
2	Total Fixed Capital Investment	
3	Total number of employees directly employed ( attach return filed with EPFO/ESIC )	
4	Financial year of claim	
5	Employment generation subsidy claimed	
6	20% of the Total amount of Net SGST+IGST Paid during the year ( attach certificate issued by DETC concerned.	
7	Employment generation subsidy received earlier, year wise	

**Documents to be submitted**

Sr. No.	Name of Document
1	CA Certificate on List of Employees and Salary paid in Form 23
2	Certificate issued by DETC in format 24
3	Copy of return filed with EPFO/ESCI in respect of employees directly employed by the company.
4	Declaration in Form 1

**Form EF: - Early Bird Unit in the New Industrial Parks.**

1.	Name of the New Industrial Park	
2.	Name of the Category i.e. MSME or Large	
3.	Date of first & Last Purchase bill of item pertaining to fixed capital investment (i.e. investment in land / building / plant & machinery ) Attach CA certificate in Form 4	

**Documents to be submitted**

Sr. No.	Name of Document
1	Document in support of date of first investment in fixed capital i.e. first investment in land / building / plant & machinery in form 4



**Form – BZ: - First Unit in Border Zone.**

1.	Name of the border District	
2.	Name of the product/ service	
3.	Total Fixed capital Investment certified by CA in FORM 3 ( minimum FCI 100 CR)	
4.	Date of first & Last Purchase bill of item pertaining to fixed capital investment (i.e. investment in land / building / plant & machinery ) Attach CA certificate in Form 4	

**Documents to be submitted**

<b>Sr. No.</b>	<b>Name of Document</b>
1	Document in support of date of first investment in fixed capital i.e. first investment in land   building   plant & machinery in form 4

**Form: MU: Migration from FIIP (R) 2013 To IBDP — 2017.**

1.	<b>Project Identification No. (PIN number allotted by PBIP)</b>	
2	<b>Detail of regulatory Approvals received from PBIP</b>	<p>Name of the clearance                      Date</p> <p>(1) LoRC1 (2) LoRC2 (3) LoRc3</p>
4	<b>Detail of Approvals of Fiscal Incentives from PBIP</b>	<p>Name of the approval                      Date</p> <p>(vi) LoIFI (vii) LoE (viii) Date of agreement (ix) Issue of Eligibility Certificate</p>
5	<b>Detail of incentives availed under FIPP(R) 2013</b>	<p>Type of the Incentive              Date of Disbursement Amount</p>
6	<b>Present implementation status</b>	
7	<b>Date of Commencement Production / Activity (estimated)</b>	

8	<b>Proposed items of Production / Activity</b>				
	<b>Sl. No</b>	<b>Item</b>	<b>Quantity (MT)</b>	<b>Value (Rs)</b>	
	(i)				
	(ii)				
	(iii)				
	<b>Fixed Capital Investment (Rs)</b>		<b>As per DPR</b>	<b>Actual expenditure incurred (till date)</b>	
	a)	Land			
	b)	Building			
	c)	Plant & Machinery			
		<b>Total</b>			
10	<b>Means of Finance</b>				
	<b>Internal sources (Rs)</b>				
	<b>Name of Financia Institution (OSFC / Banks / FI- Specify the Branch)</b>				
		<b>Name of F. I</b>	<b>Loan applied for (Rs.)</b>	<b>Loan availed (Rs)</b>	<b>Date of sanction</b> (in case of more than one installment give dates for each of them)
	i	Term loan			

#### Documents to be submitted

<b>Sr. No.</b>	<b>Name of Document</b>
1	Copies of the fiscal and regulatory approvals received from PBIP

**Form CIDA:- Critical Industrial Infrastructure Development Scheme (CIIDS)**

<b>S.No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the state agency	
2	Location of the selected site for infrastructure development	
3.	Number of units/industrial plots in the proposed location	
4.	Number of MSMEs working in the proposed location	
5.	List of major manufacturing activities in the proposed site	
3.	Details of infrastructure required to be created	
4.	Name of the Focal Point/Industrial Zone where infrastructure is to be set up	
5	Detail of the demand survey / feasibility study conducted for the proposed infrastructure	
6	Status of availability of support infrastructure in terms of power, land, water etc.	
8.	Implementation schedule	
9.	Detail of similar infrastructure existing in the proposed area or within vicinity of the existing area	
9.	Revenue generation mechanism for sustainability of assets (service/user charges to be levied, any other to be specified).	
10.	Cost of project (attach copy of DPR)	
11.	Means of financing	
12.	Number of the MSMEs proposed to be benefited.	
13.	Any other detail	

**Authorized Signatory**

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Copy of Demand Survey / Feasibility Study
2	DPR

**Form CD: - Assistance under State Mini Cluster development programme**

<b>S.No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name and location of the Cluster	
2.	Aadhaar Number of all the members of the cluster	
3.	UAM number of all the members of the cluster	
4.	Nature of main activities and products in the cluster	
5.	Name of the SPV, attach copy of registration under Society Act 1860 or Company Act.	
6.	Number of members of SPV (Minimum 10 members) attach list	
7.	Detail of soft and hard interventions for which assistance is required (attach preliminary strength and weaknesses of the cluster)	
8	Status of land (owned or lease), Location of the land, area, ownership	
5.	Value of output of all the units during last three years	
6.	Value of export during last three years	
7.	Details of infrastructure required to be created	
8.	Implementation schedule	
9.	Revenue generation mechanism for sustainability of assets (service/user charges to be levied, any other to be specified.	
10.	Cost of project	
11.	Means of financing	
12.	Projection of output and exports after creation of required infrastructure	

### Documents to be submitted

<b>S.No</b>	<b>Name of Document</b>
1	Copy of title deed / lease deed of the land
2	Copy of swot analysis
3	Copy of Registration of the SPV
4	Copy of DPR

**FORM-S(a) – Revival of Sick Units**

<b>S.No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Financial Institution/Bank	
2.	Particular of sanction of of Term Loan and/or Working Capital	Date    Amount
3.	Investment made by the Unit on :	
	Land	
	Building	
	Machinery	
	Other Fixed Assets	
4	Reasons of unit becoming sick	
	i)	
	ii)	
5	Recommendations of the Bank whether unit is potentially viable for rehabilitation (Yes / No)	
6	Recommendations of BIFR in the case of Large Units	

**Authorized Signatory of the Financial Institution/Bank**

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Proposed revial scheme
2	Balance sheet for the last three years
3	Copy of UAM/IEM, as the case may be

**FORM-S(b) – Revival of Sick Units**

<b>S.No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Financial Institution/Bank	
2.	Particular of sanction of of Term Loan and/or Working Capital	Date    Amount
3.	Investment made by the Unit on :	
	Land	
	Building	
	Machinery	
	Other Fixed Assets	
4	Reasons of unit becoming sick	
	i)	
	ii)	
5	Recommendations of the Bank whether unit is potentially viable for rehabilitation (Yes / No)	
6	Recommendations of BIFR in the case of Large Units	

**Authorized Signatory of the Firm**

**Documents to be submitted**

<b>S.No</b>	<b>Name of Document</b>
1	Proposed revival scheme
2	Balance sheet for the last three years
3	Copy of UAM/IEM, as the case may be



**Form 1 : Declaration**

1. I, \_\_\_\_\_ do hereby solemnly state that I am proprietor/ partner/ director/ \_\_\_\_\_ of M/s \_\_\_\_\_ located \_\_\_\_\_ which is engaged in the manufacture of \_\_\_\_\_ and I have been authorized to file the application for \_\_\_\_\_ (Name of the scheme) under Industrial and Business Development Policy 2017.
  
2. I do hereby affirm that the particulars given in the application are correct. In case any of the statement/ information furnished in the application/ documents later found to be wrong or incorrect or misleading, I do hereby undertake to refund the entire amount of benefit granted to me alongwith compound rate of interest @12% per annum, besides facing legal action in case facts contained in this application are proved to be wrong at the time of verification/ checking or otherwise at any stage.

Place:

Name & signature of the authorized person

Date:

Seal of the company

**Form 2: CA Certificate regarding Fixed Capital Investment**

Certificate from Chartered Accountant regarding Fixed Capital Investment (on a CA letter head) in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2017

**To whom it may concern**

The records of M/s ..... with their regd. office at..... and factory located at ..... in respect of investment in new Fixed Capital Investment (original purchase value) of the company has been verified in accordance with criteria mentioned under clause \_\_\_\_ of the scheme. It is certified that the investment in new Fixed Capital Investment as on date of commencement of production..... stands as Rs..... as per detail given below:

- a) Land cost
- b) Building cost
- c) Plant & Machinery/ equipments
- d) Total

❖ In case of expansion/ diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated:

**Form 3: Certificate from Financial Institution regarding Fixed Capital Investment**

Certificate from Financial Institution/ Scheduled commercial Bank regarding Fixed Capital Investment (on Bank letter head) in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2017

**To whom it may concern**

It is certified m/s \_\_\_\_\_, Address \_\_\_\_\_ having its manufacturing/Service enterprises has been sanctioned a Term Loan of Rs \_\_\_\_\_ vide sanction letter no \_\_\_\_\_ dated \_\_\_\_\_ and working Capital of Rs \_\_\_\_\_ vide sanction letter no \_\_\_\_\_ dated \_\_\_\_\_ for the Manufacturing/ service of products namely \_\_\_\_\_. It is further certified that the investment in new Fixed Capital Investment as on date of commencement of production..... stands as Rs..... as per detail given below:

- a) Land cost
- b) Building cost
- c) Plant & Machinery/ equipments
- d) Total

It is certified that Plant & Machinery is new and unit is working.

In case of expansion/ diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

Name & signature of the bank Branch manager  
with stamps & Employee code

Dated:

**Form 4: Item wise, Bill wise details of expenditure on land, building and Plant and Machinery**

<b>Sr. No.</b>	<b>Name of item, Land, Building, Plant &amp; Machinery/ equipments</b>	<b>Name of the Supplier</b>	<b>Bill No.</b>	<b>Date of Purchase</b>	<b>Value (in Rs.)</b>

Dated:  
seal)

Signature of the applicant (with

Certified by the Chartered Accountant

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated:

**Form 5: Certificate from Financial Institution/ Scheduled commercial Bank regarding Loan**

Certificate from Financial Institution/ Scheduled commercial Bank regarding Loan Sanctioned (on Bank letter head) in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2017

This is to certify that M/s ..... has been sanctioned term loan of Rs. .... for the project located at ..... @ ..... % interest.

The unit has been disbursed term loan of Rs. .... upto ..... The first instalment of the term loan of Rs. .... was disbursed on dated .....

The unit had made repayment for the last financial year dated 01/04/20... to dated 31/03/20... as under:-

Against Term loan Rs. .... As interest Rs. ....  
..... Total Rs.....

On the disbursement amount of term loan mentioned above, the interest amount for the above period comes to Rs. .... at ... (5% or 8% whichever is applicable).

This is to certify that:

- i) The unit is presently regular in repayment of the term loan instalments.
- ii) No penal interest has been charged.
- iii) The above interest has been charged/ calculated on the original term loan sanctioned to the unit.
- iv) No enhancement of term loan has been made.

Whether Unit has claimed Credit Linked Capital Subsidy Scheme of Govt. of India, if yes, give detail.

Place:  
Date:

Signature Branch  
Manager Name of Bank

Seal of the Bank

**Form 6: Certificate from Financial Institution/ Scheduled commercial Bank regarding Loan**

Certificate from Financial Institution/ Scheduled commercial Bank (on Bank letter head) in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2017

This is to certify that M/s ..... has been sanctioned term loan of Rs. .... for the project located at ..... @ ..... % interest.

The unit has been disbursed term loan of Rs. .... upto ..... The first instalment of the term loan of Rs. .... was disbursed on dated .....

The unit had made repayment for the last financial year dated 01/04/20.... to dated 31/03/20.... as under:-

Against Term loan	Rs. ....	As interest	Rs.
..... Total	Rs.....		

On the disbursement amount of term loan mentioned above, the interest amount @5% for the above period comes to Rs. .... .

This is to certify that:

- i) The unit is presently regular in repayment of the term loan instalments.
- ii) No penal interest has been charged.
- iii) The unit has financed and claimed subsidy under Credit Linked Capital Subsidy Scheme of Government of India.

Place:

Date:

Signature Branch  
Manager Name of Bank

Seal of the Bank

**Form 7: CA Certificate regarding expenditure for raising fund at NSE**

Certificate from Chartered Accountant (on CA letter head) regarding expenditure for availing assistance for raising fund at NSE in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2017

**To whom it may concern**

The document & records of M/s ..... with their regd. office at ..... and factory located at ..... in respect of the expenditure incurred for raising Funds at NSE SME Exchange have been verified, and it is certified that the said industrial unit have incurred a total expenditure of Rs. .... (Rupees ..... ) towards Registration and Direct public issue as per the following details of payments.

Details of expenditure and amount paid (in rupees) are certified as under:

- a) Registration expenses.....
- b) Fully paid up Value of Direct Public issue.....

Name & signature of the Chartered Accountant with stamps & CA membership number

Dated .....

Payment at (a), (b) above should be supported by copies of bills issued by Merchant Broker

**Form 8: CA Certificate from Merchant Broker regarding expenditure for raising fund at NSE**

Certificate from Merchant Broker (on letter head) regarding expenditure for availing assistance for raising fund at NSE in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2017

No. \_\_\_\_\_

Date \_\_\_\_\_.

It is Certified that M/s \_\_\_\_\_ has engaged us as a Merchant Broker for raising funds at NSE SME exchange on dated \_\_\_\_\_ vide our agreement dated \_\_\_\_\_.

The process of Raising Funds has been completed On \_\_\_\_\_. An amount of Rs \_\_\_\_\_ has been collected by us against our invoice no \_\_\_\_\_ dated \_\_\_\_\_ as a Registration expenses for the Public issue. It is further certified that Fully Paid up Value of the Direct Public issue is

Rs. \_\_\_\_\_.

Authorised signatory  
Stamp and Name  
With registration no with stock exchange of india Mumbai



**Form 9: CA Certificate from Expenditure incurred in technology acquisition**

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred in technology acquisition and about investment in plant & machinery (on a CA letter head)

**To whom it may concern**

The document & records of M/s ..... with their regd. Office ..... and factory located at ..... and Udyog Aadhaar no. dated ..... ) in respect of the expenditure incurred in technology acquisition (or its equivalent) have been verified, and it is certified that the said company have incurred a total expenditure of Rs..... (Rupees ..... ) towards technology acquisition from the institutes/agency namely..... as per the following details of payments.

- a.
- b.
- c.

AND

Verified from the books of accounts of above firm that the total investment in plant and machinery (original purchase value) of the unit as on date..... stands as Rs..... (Rupees .....)

Name & signature of the Chartered Accountant  
with stamps & CA membership Number

Dated .....

Payment at above should be supported by copies of receipts of payments made to the certification agency duly attested. The payment receipts must indicate the purpose for which the payments have been made to the certification agency.

**Form 10: CA Certificate of Expenditure incurred on energy /water /safety audit**

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for conducting energy audit/water audit/safety audit and about investment in plant & machinery (on a CA letter head)

**To whom it may concern**

The document & records of M/s ..... with their regd. office at ..... and factory located at ..... and EM no..... dated ..... ) in respect of the expenditure incurred in conducting energy audit have been verified, and it is certified that the said company have incurred a total expenditure of Rs. .... (Rupees ..... ) towards, Application fee, assessment/ audit fee, annual fee/ licence fee, training, calibration and technical consultancy etc. (excluding hotel & travel expenses & surveillance charges) in conducting energy audit/water audit/safety audit from the certification agency namely..... as per the following details of payments.

Details of payments (Name of certification agency/ org.) amount paid (in rupees)

- a) Application fee paid to .....
- b) Assessment/audit fee paid to .....
- c) Annual fee/ licence fee paid to .....
- d) Calibration charges paid to .....
- e) Technical consultancy charges paid to .....
- f) Training expenses paid to ..... Total .....

AND

Verified from the books of accounts & records of above firm that the cost of capital equipments installed for energy/water conservation/safety is Rs.....

AND

Verified from the books of accounts of above firm that the total investment in plant and machinery (original purchase value) of the unit as on date..... stands as Rs..... (Rupees .....)

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated .....

Payment at (a) to (f) above should be supported by copies of receipts of payments made to the certification agency duly attested. The payment receipts must indicate the purpose for which the payments have been made to the certification agency.

**Form 11:Certificate from Regional Officer of State Pollution Control Board**

No.\_\_\_\_\_ Date\_\_\_\_\_. Certified that the Effluent Treatment Plant /Air pollution control devices (whichever is applicable) has been installed on \_\_\_\_\_in accordance with the scheme approved by the Punjab State Pollution Control Board under the Water Act,1974/Air Act, 1981.

Regional Officer Punjab State Pollution Control Board

District-----

**Form 12: CA Certificate for claiming Assistance for Environment Compliance**

**To whom it may concern**

The document & records of M/s.....with their regd. office at .....and factory located at ..... in respect of the expenditure incurred for installation of Effluent Treatment Plant /Air pollution control devices and equipments have been verified, and it is certified that the said industrial unit have incurred a total expenditure of Rs..... (Rupees.....) towards purchase and installation of effluent treatment plant/air pollution control devices as per the following details of payments.

Details of expenditure and amount paid (in rupees) is certified asunder:

- a) Civil Works.....
- b) Effluent Treatment Plant.....
- c) Air Pollution Control Devices.....
- Total .....

AND

Verified from the books of accounts of above firm the total investment in plant and machinery (original purchase value) of the company as on date ..... stands as Rs. .... (Rupees .....)

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated .....

Payment at (a), (b) & (c) above should be supported by copies of bills.

**Form 13: CA Certificate of Expenditure incurred for acquiring Patent Registration**

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for acquiring Patent Registration and about investment in plant & machinery (on a CA letter head)

**To whom it may concern**

The document & records of M/s ..... with their regd. Office at..... and factory located at ..... and EM/Udyog Aadhaar no. .... dated ..... ) in respect of the expenditure incurred by acquiring Patent Registration (or its equivalent) have been verified, and it is certified that the said company have incurred a total expenditure of Rs..... (Rupees.....) towards, (including filing fees, consultancy fees, search fees and maintenance fees etc.) in obtaining Patent Registration (Domestic/International) from the certification agency namely..... as per the following details of payments.

Details of payments (Name of certification agency/ org.) amount paid (in rupees)

- a) Application fee.....
- b) Consultancy fees .....
- c) Search fees.....
- d) Maintenance fees.....
- e) Others, if any.....

Total .....

AND

Verified from the books of accounts of above firm that the total investment in plant and machinery (original purchase value) of the unit as on date..... stands as Rs..... (Rupees .....

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated .....

Payment at (a) to (e) above should be supported by copies of receipts of payments made to the certification agency duly attested. The payment receipts must indicate the purpose for which the payments have been made to the certification agency.

**Form 14: CA Certificate of Expenditure incurred for acquiring Credit Rating**

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for acquiring Credit Rating Certificate and about investment in plant & machinery (on a CA letter head)

**To whom it may concern**

The document & records of M/s .....with their regd. Office at ..... and factory located at..... and UAM no..... dated .....) in respect of the expenditure incurred by acquiring Credit Rating certificate (or its equivalent) have been verified, and it is certified that the said industrial unit have paid a sum of Rs. .... (Rupees ..... ) towards credit rating fees in obtaining Credit Rating Certificate from the certification agency namely..... The 25% of the credit rating fees amounts to Rs \_\_\_\_\_.

AND

Verified from the books of accounts of above firm the total investment in plant and machinery (original purchase value) of the industrial unit as on date ..... stands as Rs. .... (Rupees ..... )

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated .....

Payment at (a), (b) & (c) above should be supported by copies of receipts of payments made to the certification agency duly attested. The payment receipts must indicate the purpose for which the payments have been made to the certification agency.

**Form 15: CA Certificate in respect of Expenditure incurred for acquiring ZED Certification**

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for acquiring ZED Certification and about investment in plant & machinery (on a CA letter head)

**To whom it may concern**

The documents & records of M/s ..... with their regd. Office at..... and factory located at ..... in respect of the expenditure incurred for acquiring ZED certification have been verified, and it is certified that the said industrial unit have incurred a total expenditure of Rs. .... (Rupees ..... ) towards, Application fee, assessment fee, (excluding hotel & travel expenses & surveillance charges) in obtaining ZED certification from the certification agency namely..... as per the following details of payments.

Details of payments (Name of certification agency/ org.) amount paid (in rupees)

- a) Application fee paid to.....
- b) Assessment fee paid to.....
- Total .....

AND

Verified from the books of accounts of above firm the total investment in plant and machinery (original purchase value) of the company as on date ..... stands as Rs..... (Rupees .....)

Name & signature of the Chartered Accountant  
with stamps & CA membership number

Dated .....

Payment at (a) to (f) above should be supported by copies of bills/ receipts of payments made to the certification agency duly attested. The payment receipts must indicate the purpose for which the payments have been made to the certification agency.

**Form 16: CA Certificate regarding FOB value of goods exporters**

Certified that the shipping bills (whose lading date is during FY 2017-\_\_ duly certified by Custom and Central Excise, bank realization certificates, Form H and related accounts produced by the Exporting units namely M/s. \_\_\_\_\_ have been verified and the total FOB value of the goods exported (excluding the FOB value of shipping bills other than state of origin Punjab.) comes to Rs. \_\_\_\_\_ during the financial year 2017-\_\_, which is eligible for consideration of Freight Assistance.

It is further certified that the transportation bills pertaining to goods exported in respect of above eligible shipping bills from place of manufacture to the sea/Air port and related accounts have been verified and the actual freight charges of Rs. \_\_\_\_\_ have been paid by the exporting unit against the goods exported after excluding the charges on account of fees and taxes during the financial year 2017- and the same is eligible for consideration of Freight Assistance.

Name of the Signatory

(Chartered Accountant)

Seal of the Company and Registration No.



Form: 17: Details of Exports

DETAILS OF EXPORTS:

Sr. no.	Shipping Bill No. & date	FOB value certified by custom	1% of FOB value	Bill of lading No. & date
	<b>Total</b>		---	---

**Note:** Attach copies of shipping bills (EP Copy).

Signature of Applicant  
(with seal)

**Form 18:Certificate from District Mandi officer**

Certificate from District Mandi officer regarding Market Fee, Rural Development Fee and other State taxes paid for purchase of raw material for food processing unit

No \_\_\_\_\_

Dated

**To whom it may concern**

It is certified that M/s ..... with their regd. Office at..... and factory located at ..... is liable to pay following taxes for the purchase of raw material for food processing unit during the year \_\_\_\_\_ as per the following details:-

1. Market fees @ %.....
2. Rural Development Fee @ %.....
3. Other state taxes ( Pl specify) @ %.....

Name & signature of the District Mandi officer

with stamp

**Form: 19:SPECIAL POWER OF ATTORNEY**

Know all men by whom these present that we (i)\_\_\_\_\_son of Shri \_\_\_\_\_(ii)\_\_\_\_\_son of Shri \_\_\_\_\_partners of M/s\_\_\_\_\_ are much engaged in and pre-occupied in our business. We therefore, jointly and severally do hereby assign, constitute, nominate and appoint our one of the partner Mr\_\_\_\_\_, son of Mr\_\_\_\_\_ to act for and on our behalf jointly as well as severally as our lawful special attorney.

2. We fully authorise our above mentioned special attorney to file all essential relevant documents required for the receipt of <name of the scheme> incentive admissible under the Industrial and Business Development Policy 2017, to the competent authority for and on behalf jointly and severally to conduct Enquiry, make application(s) and affidavit(s) to execute Enquiry, any or all documents required for the receipt of above said incentive. He is further authorised to receive the incentive amount from the Department of Industries and to issue actual payees receipt at the time of disbursement of incentive amount after the execution of the deed And to do all acts, deeds and things whatsoever out above and special attorney deems fit, proper and advisable.

3. All the acts deeds and things done by our said Special Attorney shall be binding on each of us both jointly and severally and it will be construed that we have done the said peronally.

4. in witness thereof we set our hands on this date\_\_\_\_\_at\_\_\_\_\_

Witness

1.\_\_\_\_\_

2.\_\_\_\_\_

3.\_\_\_\_\_

Executants

**Form: 20-COPY OF THE RESOLUTION PASSED**

IN THE BOARD OF DIRECTORS HELD ON \_\_\_\_\_

AT THE REGISTERED OFFICE OF THE COMPANY

Resolved unanimously that Mr \_\_\_\_\_, Director of the Company, be and is hereby authorise to file any document/ affidavit or give any undertaking for filing the claim and receiving the money from Government with respect to <Name of the Scheme> incentive applicable to us as per Industrial and Business Development Policy 2017, to the competent authority, for and on behalf of the Company to conduct Enquiry, make applications(s) to the above office for the development of the industrial unit. He is further autjhorised to recieve the incentive of Rs\_\_\_\_\_ (Rupees\_\_\_\_\_ only) from the Department of Industries and to issue the actual payees receipt atthe time of disbursement of incentive amount after execution of the deed and to do all acts, deeds and the things whatsoever may deem fitt, proper advisable.

2. He will be authorised signatory of the company with regard to all matters pertaining to or arising out of the availment of incentives. All the acts,deeds and things done by him shall be binding on the Company

Special Signatures

Chairman/ Managing Director

(Attested)

**Form: 21-AFFIDAVIT**

I, \_\_\_\_\_ do hereby solemnly state that I am proprietor/ partner/ director or M/s \_\_\_\_\_ and that the date of production of the unit is \_\_\_\_\_ and fixed capital investment made in this unit is Rs \_\_\_\_\_ as under:

i)

ii)

iii)

iv)

v)

vi)

vii)

Total \_\_\_\_\_

It is certified that our unit was sanctioned CAPEX support of Rs. \_\_\_\_\_ by DEITY, GOI on dated \_\_\_\_\_ I, do hereby undertake to refund the entire amount of incentive of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) granted to me, under the <Name of the Scheme> besides facing legal action in cases these facts are to be proved wrong at any stage

Signature of applicant

**Form: 22-Details of employees**

Details of employees as under: -

Sr.no.	Name	Father's name	Permanent Address	Category (SC/Women/Gen)	Skilled / Semi-skilled	Date of enrolment	Wages per month	Total Duration of the employment during the financial year	*AdharCard no.	EPF code

Dated:

Signature of the applicant (with seal)

Verified that the above employees under skilled and semi-skilled category are on the direct rolls of the industrial unit.

Labour Officer \_\_\_\_\_

**Form: 23- CA Certificate in respect of Employment Generation Subsidy**

**TO WHOM IT MAY CONCERN**

The document & records of M/s.....with them regd. Office at.....and factory located at..... in respect of the wages paid to skilled/semi-skilled employees during the financial year have been verified as per muster roll/cashbook/bank account of the industrial unit/ statutory return of EPF and ESI filed by the company and it is certified that the said industrial unit has paid total wages of Rs. . ..... (Rupees ..... ) to ..... (number)of skilled/semi-skilled employees, as per Adhaar Card directly employed by the Firm.

AND

Verified from the books of accounts of above unit, the total investment of the industrial unit as on date ..... stands asunder: a) Land  
b) Building  
c) Plant& Machinery (original value)

Name &signature of the Chartered Accountant with stamps& CA membership number

Dated .....

**Form: 24- Certificate of net VAT or SGST+IGST**

Certificate of net VAT or SGST+IGST, as the case may deposited during the financial year \_\_\_\_\_ to be obtained from Competent Authority

1. Name and Address of the Industrial Unit:
2. VAT/SGST Registration No.:
3. Net amount of VAT or SGST+IGST deposited by the company during the financial year \_\_\_\_\_
4. Certified that aforesaid net VAT or SGST+IGST amount of rupees \_\_\_\_\_ has been deposited in the State on the sale of goods/ products manufactured by M/s \_\_\_\_\_ .
5. It is also certified that no refund what so ever has been made to the unit out of the above amount given in sr.no.4.

Date:

Competent Authority of Department of Excise and Taxation  
District \_\_\_\_\_



**Form-ZED4: Certificate from Quality Council of India**

To whom it may concern

It is certified that M/s \_\_\_\_\_, has been assessed by the approved assessor of QCI namely \_\_\_\_\_ during the period from \_\_\_\_\_ to \_\_\_\_\_. The units has completed the site assessment under the ZED scheme and has been assessed with maturity level as bronze/Silver/Gold/ Diamond/Platinum (strike out the applicable level) under the ZED ( Zero effect Zero Defect ) scheme of GOI. The list of plant & machinery & testing equipment recommended for installation by the unit for achieving maturity level of at least bronze category under the ZED scheme is appended herewith.

Name & signature of the authorized signatory

On behalf of Quality Council of India

Dated :-

Form:-MOU

**GOVERNMENT OF PUNJAB**

**MEMORANDUM OF UNDERSTANDING**

This MoU is executed on .....  
.....between M/s ..... With  
its registered address at .....

And

**GOVERNMENT OF PUNJAB,**

M/s..... wishes to setup .....  
..... With proposed investment of.....  
..... & potential employment of.....  
.....

For & on behalf of Government of Punjab  
M/s.....

(Authorized Signatory)

Name:

Designation:

For & on behalf of

(Authorized Signatory) Name

Name:

Designation:

Mobile No:

Email:

**Form:- PROG**

S.No	Item	Description		
1	Project ID			
2	Proposed Investment ( LAKH)			
3	Proposed Employment			
4	IEM no in case of large enterprise			
5	Status of land ( arranged or not) ,if yes mention area, location	Village	District	Area ( ACRE)
6	If ans of col 4 is No than reason there off			
7	DPR prepared yes/NO, if no than reason there off	Land cost	Building cost	Machinery cost
8	Name of Company/ Firm Registered. If not registered than reason there off	Name	Prop/Firm/Pvt ltd/Ltd/LLP/SPV/Startup/Society	
9	Submission of loan application to bank if applicable	Name of the bank	Date of submission	
10	Factory Building Construction Started Yes/NO. If yes than expenditure incurred/if no than reason there off	Total project cost	Actual expenditure till date -----	% age of area constructed
11	Order Placed for Purchase of machinery. yes/No, If no than reason there off	Project cost	Date of order	Amount of order
12	Application for electricity connection yes/No	Date of application	Load required	Regular/seasonal

13	Regulatory Clearances applied (Yes or No)			
14	If answer to col 13 is 'No', then reason thereof			
15	Date of Production Started (Trial/Commercial), If no than reason there off			
16	If ans to col 14 is no than tentative date of production			
17	Man power employed	Total	Direct	women
18	If ans to col 16 is yes than Date of filing of IEM part B No in case of large units			
19	If ans to col 16 is yes than Udyog Aadhar Memorandum No in case of MSME			
20	Registration under ZED scheme for MSME			
21	Fiscal Incentives applied (Yes /No)			
22	Any other information			

**(Signature)**

**Place:**

**Name:-**

**Date:-**

**Designation:-**

**Form CCP – Certificate of Commercial Production (CCP)**

S.No	Particulars	Details
1	Name and address of the applicant unit/SPV/Association/Start-Up/Incubator/Sick unit for correspondence	
	Applicant unit's Landline number/Mobile no.	
	Location of the applicant unit	District
		Sub-Division Village/Town Police Station Post Office
		Ward
		Gram Panchayat
	In case of Branch, Address of Head Office/ Registered office of the applicant	
Permanent email id		
2	Particulars of Proprietor / Partners / Directors Promoter	Name: Address: Phone: Fax: Email:
3	Address of Unit	Name: Address: Phone:
		Fax: Email:
4	Type of organization	Govt. Institution /organization: Industry Association: University: NGO: Co-operative: Proprietor: Partnership: Pvt Ltd: Others .....
5	Category of Unit	
	i) Micro/ Small/ Medium/large	
6	I.E.M/ Udyog Aadhar number	
7	Name of the Product / Service	
8	Date of Commercial production	
	a. Production Capacity:	
	I. Yearly .....	
	II Monthly .....	
9	GST registration no. and Date (Enclose copy of certificates)	Registration no. Date.
10	Certificate of registration, Incorporation certificate in case of company, Firm registration certificate in case of Partnership firm, Bankers certificate or	Certificate of registration: Incorporation certificate: Firm registration certificate: Bankers certificate or Shop and

	Shop and Establishment Act certificate in case of Proprietary concern, for any other entity registration certificate of respective registering authority.	Establishment Act certificate: Other: ..... registration certificate of respective registering authority:
11	Employment in numbers	
13	Date of purchase of machinery	From.....to.....
14	Date of installation of machinery	From.....to.....
16	First Sale Bill after commercial production/ expansion production, as the case may be	Invoice number and date

### **Documents to be submitted**

- Proof of Date of Commercial production (certificate issued by GMDIC concerned)
- GST registration Certificate
- Copy of UAM or part B of IEM as the case may be
- PAN Card
- Copy of Partnership Deed in the case of partnership firm
- Copy of the Memorandum of Association in the case of company
- Copy of Certificate of Incorporation issued by Registrar of Companies in the case of companies or Form A & C issued by Registrar of firms in the case of Partnership firms or Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern or any other entity registration certificate of respective registering authority.
- Copy of resolution of board of directors in the case of companies (Form 20) and power of attorney (Form 19) in case of partnership firms, as the case may be in favour of authorized signatory
- Copy of latest electricity bill
- Copy of Detailed Project Report. DPR approved by Financial Institution/Empanelled Agency.
- Declaration as per Form-1
- CA certificate regarding FCI as per Form-2
- Bank certificate regarding FCI as per Form-3
- Item wise, Bill wise list of expenditure on land, building and machinery, certified by the CA, in the prescribed form 4 supported by copy of the self-attested bill/invoices.
- Audited Balance Sheet
- Copy of lease deed / titled deed