

**Rules for Implementation of Industrial Investment and Employment
Promotion Policy-2017(IIEPP-2017)**

1.0 Brief Name:

- 1.1 These Rules will be named as the Rules for Implementation of Industrial Investment and Employment Promotion Policy-2017.
- 1.2 The Rules shall be effective for the period from 13.7.2017 until amended by the State Government.

2.0 Definitions:

2.1 ***“admissible capital investment”*** means, in relation to mega categories of industrial undertakings, means 300% of eligible capital investment in Bundelkhand & Poorvanchal and 200% of eligible capital investment in Madhyanchal region.

2.2 ***“admissibility date”*** means the date to be used for for drawal of incentives under IIEPP 2017. It is the date on which an industrial undertaking has commenced the commercial production after achieving the threshold of eligible capital investment in accordance with its category,. Provided that where capital investment is undertaken in phases, the industrial undertaking shall have commenced commercial production of at least one phase and shall have reached the admissibility date before approaching for disbursement of incentives. It is clarified that only such industrial undertakings which have come into production after the Effective date shall be eligible for benefits.

2.3 ***“capital investment”*** means, in case of

2.3.1 ***small & medium industrial undertakings***, the investment made during eligible investment period in land, building & such items of plant & machinery as defined with respect to small and medium enterprises in the MSMED Act 2006.

2.3.2 ***large, mega, mega plus & super mega industrial undertakings***, the investment made in land, building, plant & machinery, utilities, tools and equipment and such other assets as are required to manufacture the end product during eligible investment period (depending on the category). For the purpose of capital investment, the following would be considered, cost of which has been borne by industrial undertaking:

Table-2

A.	Land :	The actual purchase price as per the registered document of the land shall be considered as the cost of land for the project, plus stamp duty and registration fee. In case of land allotted by UPSIDC or an Authority, the actual allotment price paid shall be considered as the cost of land. However, a maximum of 25% of total “eligible capital investment” will be taken into account as the “Land” component of capital investment.
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B.	Building :	Building means a new building constructed for the project, including administrative building. The cost of new buildings constructed for installation of plant and machinery, R&D activities, in-house testing facilities, storage facilities, and other buildings related to the manufacturing process, shall be considered as per the actual expenditure incurred.
C.	Other Construction :	Other construction means construction such as compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions.
D.	Plant and Machinery :	Plant and machinery means new indigenous/imported plant and machinery, utilities, dies and moulds, including cost of transportation, foundation, erection, installation and electrification. The electrification cost will include the cost of sub-station and transformer. Such other tools and equipment, which are helpful for manufacturing the product(s).
	Plant and machinery shall also include:	1. Plant for generation of non-conventional energy;
		2. Vehicles used for transportation only within the premises of the industrial unit, and material handling equipment exclusively used in transporting goods within such premises;
		3. Plant for captive power generation/co-generation;
		4. Plant for purification of water;
		5. Plant for pollution control measures, including facility for collection, treatment, disposal of effluent/emission or solid/ gaseous hazardous waste;
	6. Diesel Generating sets and boiler	
E.	Infrastructure facilities	As defined in para 2.17

2.4 “cut-off date” means the date of commencement of investment as opted for by the applicant.

2.5 “date of commencement of commercial production” means the date on which the industrial undertaking starts commercial production, as certified by the concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre or as certified by a Chartered Accountant,

2.6 “deposited GST” and “GST” means net SGST deposited by the industrial undertaking during a quarter or financial year as the case may be.

2.7 “effective date” means the date from which these Rules shall become effective i.e. 13.7.2017, the date of notification of the IIEPP-2017.

2.8 “effective period” means the period from 13.7.2017 until amendment or repeal thereof by the State Government.

2.9 “eligible capital investment” means the capital investment as has been made by an industrial undertaking during eligible investment period (depending upon its category), however, an amount not exceeding 10% of the capital investment, made beyond the date of commencement of commercial production, but within 3/4/5/7 years (depending upon the category) shall be included.

2.10 “eligible industrial undertaking” means any industrial undertaking set up as a new or expansion or diversification project

2.10.1 which is categorized as a small or medium enterprise as defined in section 7 of the MSMED Act 2006.

2.10.2 a large industrial undertaking having investment over and above as defined in Section 7 of the MSMED Act 2006 (for medium enterprise), being an industrial undertaking with a capital investment upto Rs. 100 cr. in districts falling in the Bundelkhand, & Poorvanchal region, upto Rs. 150 cr. in districts falling in the Madhyanchal & Paschimanchal (except Gautam Buddh Nagar & Ghaziabad districts) and upto Rs. 200 cr. in districts falling in the Gautam Buddh Nagar & Ghaziabad districts

2.10.3 a Mega industrial undertaking, being any industrial undertaking (not being an industrial undertaking in the joint sector or public sector where the share capital of Government or a Government undertaking is 50% or higher), defined in these Rules as a Mega, Mega plus or Super Mega category of industrial undertaking and fulfils the criteria as indicated below:

Table-1

Category	Minimum eligibility requirements		
	Gautam Buddh Nagar & Ghaziabad districts	Madhyanchal & Paschimanchal (except Gautam Buddh Nagar & Ghaziabad districts)	Bundelkhand, & Poorvanchal
Mega	Capital investment of more than Rs.200 crore but less than Rs.500 crore or Providing employment to more than 1000 workers	Capital investment of more than Rs.150 crore but less than Rs.300 crore or Providing employment to more than 750 workers	Capital investment of more than Rs.100 crores but less than Rs.250 crores or Providing employment to more than 500 workers
Mega Plus	Capital investment of or more than Rs.500 Crores but less than Rs.1,000 crore or Providing employment to more than 2000 workers	Capital investment of or more than Rs.300 Crores but less than Rs.750 crore or Providing employment to more than 1500 workers	Capital investment of or more than Rs.250 crore but less than Rs.500 crore or Providing employment to more than 1000 workers
Super Mega	Capital investment of or more than Rs.1,000 Crore or Providing employment to more than 4000 workers	Capital investment of or more than Rs.750 Crore or Providing employment to more than 3000 workers	Capital investment of or more than Rs.500 crore or Providing employment to more than 2000 workers
List of districts falling in the Bundelkhand, Poorvanchal, Madhyanchal & Paschimanchal is placed at Annexure-5.			

2.11 “*eligible investment period*” means,

2.11.1 in case of small & medium industrial undertakings, the period commencing from cutoff date falling in the effective period of these Rules upto 3 years or till the date of commencement of commercial production, whichever is earlier.

Such cases will also be covered in which the cut-off date is within the period immediately preceding 3 years from the effective date, subject to the condition that commercial production in such cases commences on or after the effective date. In any case, the maximum eligible investment period shall not be more than 3 years.

2.11.2 in case of large industrial undertakings, the period commencing from cutoff date falling in the effective period of these Rules upto 4 years or till the date of commencement of commercial production, whichever is earlier.

Such cases will also be covered in which the cut-off date is within the period immediately preceding 4 years from the effective date, subject to the condition that commercial production in such cases commences on or after the effective date. In any case, the maximum eligible investment period shall not be more than 4 years.

2.11.3 in case of mega & mega plus industrial undertakings, the period commencing from the cut-off date falling in the effective period of these Rules, and upto 5 years, or the date of commencement of commercial production, whichever falls earlier.

Such cases will also be covered in which the cut-off date is within the period immediately preceding 3 years from the effective date, subject to the condition that atleast 40% of eligible capital investment shall have to be undertaken after the effective date. In any case, the maximum eligible investment period shall not be more than 5 years.

2.11.4 in case of super mega industrial undertakings, the period commencing from the cut-off date falling in the effective period of these Rules, and upto 7 years, or the date of commencement of commercial production, whichever falls earlier.

Such cases will also be covered in which the cut-off date is within the period immediately preceding 3 years from the effective date, subject to the condition that atleast 40% of eligible capital investment shall have to be undertaken after the effective date. In any case, the maximum eligible investment period shall not be more than 7 years.

2.12 “*employees*” means all employees/workers on pay roll of the industrial undertaking.

2.13 “*expansion/diversification*” means, where an existing industrial undertaking increases its gross block by at least 25%.throughnew capital investment,

2.14 “*Incremental turnover*” means the difference of current turnover after expansion minus turnover of base production.

2.15 “*Ineligible Capital Investment*”

The following shall not be considered for calculating the capital investment:

1. Working capital
2. Goodwill
3. Royalty
4. Preliminary and pre-operative expenses
5. Interest capitalized
6. Power generation, except for captive use
7. Technical knowhow fee/consultancy charges

2.16“industrial undertaking” means an industrial unit which is owned by any entity constituted as a company, partnership firm including a LLP, Society, Trust, Industrial Cooperative Society or Proprietary concern engaged or to be engaged in the manufacture, production, processing or job work of articles and includes an enterprise as defined in the Micro, Small and Medium Enterprises Development (MSMED) Act 2006.

Provided that hospitals, medical/dental colleges, and educational institutes making investment as defined in the mega categories and such other service industries as may be notified from time to time shall also be eligible for benefits under these Rules

Provided that industrial undertakings falling in the negative list of industries to be notified shall not be eligible for incentives.

2.17“infrastructure facilities” means such new roads, sewer lines, water drainage, power lines, railway siding infrastructure (including such other facilities essential for operation of unit), which link the undertaking’s premises with the main infrastructure trunk lines. Apart from the above, installation of Effluent Treatment Plant, sewage treatment plant, transformer and power feeder for self-use by the applicant undertaking will also be included. Provided that if an applicant has applied for benefits of capital interest subsidy, infrastructure interest subsidy, and interest subsidy on loans for industrial research, quality improvement and development of products, such of the items as are included in one of these heads shall be excluded while computing the eligibility for benefits in the other categories of facility/facilities requested

2.18 “nodal agency” means The Pradeshiya Industrial & Investment Corporation of U. P. Ltd. (PICUP).

2.19 “threshold capital investment” means the minimum level of eligible capital investment required to be made by an industrial undertaking in accordance with its category to qualify for disbursement of benefits under the Rules, namely, the minimum level of eligible capital investment as under:-

Category	Region	Minimum Eligible Capital Investment
Mega	Bundelkhand and Poorvanchal	More than Rs. 100 Cr.
	Madhyanchal and Paschimanchal	More than Rs. 150 Cr.
	Gautam Buddh Nagar and Ghaziabad Districts	More than Rs. 200 Cr.
Mega Plus	Bundelkhand and Poorvanchal	Rs. 250 Cr.
	Madhyanchal and Paschimanchal	Rs. 300 Cr.
	Gautam Buddh Nagar and Ghaziabad Districts	Rs. 500 Cr.

Super Mega	Bundelkhand and Poorvanchal	Rs. 500 Cr.
	Madhyanchal and Paschimanchal	Rs. 750 Cr.
	Gautam Buddha Nagar and Ghaziabad Districts	Rs. 1000 Cr.

2.20 “turnover of base production” means, the maximum turnover in any year, in the preceding 5 years (or less in case the unit has been in production for less than 5 years), (i.e. 5 years preceding the financial year in which the date of commercial production falls in case of a single phase project, or 5 years preceding the date of commercial production of first phase in a multi-phase project).

2.21 “unskilled workers” means unskilled workers on pay roll of the industrial undertaking.

3.0 **Admissible Benefits:**

Industrial undertakings which are availing multiple benefits under the Rules shall be entitled for total quantum of benefits in a financial year not exceeding the amount of deposited GST in the particular financial year, subject to annual ceiling of 20% of the admissible capital investment in respect of its category, and upto maximum limit of the admissible capital investment/period as indicated hereunder. An eligible unit would qualify for incentives in accordance with its categorization as under:

- 3.1 Stamp duty exemption of 100% in Bundelkhand & Poorvanchal, 75% in Madhyanchal & Paschimanchal (except Gautam Buddha Nagar & Ghaziabad districts) region of the State and 50% in Gautam Buddha Nagar & Ghaziabad districts.
- 3.2 Reimbursement of deposited GST in the manner shown in Table 3 below.
- 3.3 Reimbursement of EPF to the extent of 50% of employer’s contribution to all such new Industrial undertakings providing direct employment to 100 or more unskilled workers in the manner shown in Table 3 below:

CATEGORYWISE QUANTUM, LIMITS AND PERIOD OF REIMBURSEMENT OF INCENTIVES

Table-3

Category of Industry	Annual Percentage of GST Reimbursement	Period (Years)	Annual Ceiling as percentage of Admissible Capital Investment	Admissible Capital Investment			
				Bundelkhand & Poorvanchal	Madhyanchal	Paschimanchal	Gautam-buddh-nagar & Ghaziabad
SGST(Eligibility for reimbursement of deposited GST will be on quarterly basis).							
Small	90%	5	20%	100%	90%	90%	80%
Medium	60%	5	20%	100%	90%	90%	80%
Large	60%	5	20%	100%	90%	90%	80%
Mega/Mega Plus/	70%	10	20%	300%	200%	100%	80%

Super Mega							
Stamp Duty							
				Bundelkhand & Poorvanchal	Madhyanchal	Paschimanchal	Gautam-buddh-Nagar & Ghaziabad
All				100%	75%	75%	50%
Additional Stamp Duty exemption @20% upto maximum of 100% in case of industrial undertakings having at least 75% equity owned by Divyang/SC/CT/Female Promoters.							
EPF (subject to conditions that direct employment generation is > 100)							
All		5		50% of employer's contribution, after three years from the date of commercial production.			
Addl. EPF Reimbursement @10% upto maximum of 70% in case of industrial undertakings having at least 75% equity owned by Divyang/SC/CT/Females Promoters.							

3.4 Industrial undertakings with more than 400 workers in Paschimanchal or more than 200 workers in Bundelkhand, Poorvanchal and Madhyanchal will be provided incentives in the form of an additional 10% reimbursement of deposited GST in each of the following cases-

- 3.4.1** Industrial undertakings employing minimum 25% workers from BPL families
- 3.4.2** Industrial undertakings employing minimum 40% female workers
- 3.4.3** Industrial undertakings employing minimum 25% workers belonging to SC/ST category

Eligible industrial undertakings would also be eligible for following benefits:

- 3.5.1** *Capital Interest Subsidy*@ 5% p.a. or actual interest paid whichever is less annually for 5 years in the form of reimbursement of interest paid on outstanding loan taken for procurement of plant & machinery, subject to an annual ceiling of Rs. 50 lacs. However, additional Capital Interest Subsidy@2.5% upto maximum of 7.5% shall be applicable in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters.
- 3.5.2** *Infrastructure Interest Subsidy*@ 5% p.a. or actual interest paid whichever is less annually for 5 years in the form of reimbursement of interest paid on outstanding loan taken for development of infrastructural amenities (as defined in para 2.18) subject to an overall ceiling of Rs. 1 Crore. However, additional Infrastructure Interest Subsidy@2.5% upto maximum of 7.5% shall be applicable in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters.
- 3.5.3** Interest subsidy on loans for industrial research @ 5% or actual interest paid whichever is less annually for 5 years in the form of reimbursement of interest paid on outstanding loan taken for industrial research, quality improvement and development of products by incurring expenditure on procurement of

plant, machinery & equipment for setting up testing labs, quality certification labs and tool rooms, subject to an overall ceiling of Rs. 1 Crore.

- 3.5.4 Exemption from *Electricity Duty* to all new industrial undertakings set up in the State for 10 years.
 - 3.5.5 Exemption from *Electricity Duty* for 10 years to all new industrial undertakings producing electricity from captive power plants for self-use.
 - 3.5.6 Exemption from *Mandi Fee* for all new food-processing undertakings on purchase of raw material for 5 years.
 - 3.5.7 The industries which are *disallowed for input tax credit under the GST regime*, will be eligible for reimbursement of that amount of GST paid on purchase of plant and machinery, building material and other capital goods during construction and commissioning period and raw materials and other inputs in respect of which input tax credit has not been allowed. While calculating the overall eligible capital investment such amount will be added to the fixed capital investment.
 - 3.5.8 Industrial undertakings generating minimum *employment of 200 direct workers* including skilled and unskilled will be provided 10% additional EPF reimbursement facility on employer's contribution.
 - 3.5.9 Industrial units providing employment to differently abled workers will be provided payroll assistance of Rs. 500 per month for each such worker.
- 3.6 Benefits in respect of Electricity Duty, Mandi Fee Exemption etc. (not related to the items of capital investment) already availed shall be adjusted in the first year from total quantum of eligible payable benefits in that financial year. Provided that where the quantum of benefits in a financial year exceeds the quantum of eligible payable benefits, such excess amount of benefits shall be allowed to be availed in the next financial year, subject to the maximum overall permissible limits for the category in which the industrial undertaking falls.
- 3.7 The proposals of industrial undertakings falling in Mega/Mega Plus/Super Mega categories will be processed on a case to case basis for finalizing the incentive structure including benefits over and above those provided in the IIEPP-2017.
- 3.8 The Empowered Committee for mega categories of industrial undertakings may issue directions to concerned Departments/Development Authorities/Industrial Development Authorities/Housing Board/UPSIDC/UPEIDA etc. under relevant rules for allotment of land.
- 3.9 All benefits mentioned in the Rules except those related to exemptions from duties/fees by concerned Departments shall be disbursed by the designated Nodal Agency.
- 3.10 Industrial undertakings availing incentives from any other policy or those sanctioned by the departments of the State Government, will also be entitled to avail incentives/benefits mentioned in this policy provided the similar kind of benefits/incentives are not being

availed from any other policy. If an industrial undertaking avails any incentive under industry specific policies like Agro & Food Processing Policy, IT Policy etc., it will not be provided incentive of similar nature under this policy.

- 3.11 The eligible industrial undertaking shall manufacture the goods for which it is eligible for incentives.

4.0 **Other Provisions:**

4.1 **Production in Phases**

Applicants in small, medium and large industrial undertakings, which propose to implement the project in phases, shall be required to apply before commencement of commercial production of the first phase.

4.2 **Letter of Comfort (LOC)**

In case of large, mega, mega plus and super mega category of industrial undertakings, approval from sanctioning authority of Government of U.P. should have been granted within the effective period of the scheme for eligibility to claim benefits.

4.3 **Submission of appraisal report**

The applicant in all categories of Industrial Undertakings shall submit a copy of Appraisal Note prepared by a Scheduled Commercial Bank (except Regional Rural Bank) or Financial Institution controlled by these banks or Central Government within six months from the date of issuance of Sanction Letter/LOC. The Appraisal will be required to be got done by the industrial undertaking from one of the above-mentioned agencies even if no loan is being availed by it from any financial institution/ Bank.

4.4 **Expansion and Diversification**

- 4.4.1 Incremental investment in cases of expansion and diversification will be eligible for incentives under IIEPP-2017.

- 4.4.2 In all such cases, reimbursement of VAT/SGST payable on the turnover of base production would not be provided.

- 4.4.3 Such industrial undertakings proposing expansion/diversification shall be required to maintain independent books of accounts for the expansion/diversification. Where however it is not possible to do so, assessment of benefits will be done on the basis of incremental turnover.

- 4.4.4 A new industrial undertaking granted benefits under these rules, shall also be eligible for consideration of benefits in case of expansion/diversification.

- 4.5 **Mega Cases in IIP-2012:** Cases of such applicants, whose applications for consideration of benefits as mega projects under IIP-2012 had been considered by the Empowered Committee and awaited a final view, shall be eligible to be considered under the previous Mega policy (IIP-2012).

- 4.6 **Furnishing Information:** All eligible industrial undertakings will be required to furnish the information as asked by Nodal Agency or Govt. of U.P. from time to time

as a condition for disbursement, viz. detailed particulars of production, sale, stoppages in production, if any, closure of unit, etc. with clear reasons for same, certified particulars of increase in fixed capital investment, if any, sale/loss of fixed assets, if any, and change in constitution of the unit, audited Statements of Accounts and balance sheet of eligible unit within 6 months of close of each financial year, etc.

4.7 Changes in Project Parameters:Application for any modifications/changes in nature of the project, or in the cost of project so as to effect change in its category, or for changes in LOC conditions, etc. will be made by the industrial undertaking and will be examined by Nodal Agency on its own or through an outside competent agency and will be placed before the sanctioning authority, whose decision will be final.

4.8 Cancellation of LOC

4.8.1 Upon achieving the prescribed limits of benefits (quantum / period), or contravention in terms and conditions, the LOC would automatically be treated as cancelled.

4.8.2 If any information submitted by the industrial undertaking is found to be false, or benefits are found to have been drawn based on concealment of material facts, the LOC/sanction shall be cancelled, and all benefits released to the undertaking shall become recoverable under the applicable state laws as arrears of land revenue.

5.0 Processing, Sanction, and Disbursement Procedure

5.1 Small & Medium Industrial Undertakings.

5.1.1 Submission of Application :All applications for incentives shall be submitted in the prescribed format (Annexure I) to Nodal Agency. Nodal Agency shall forward the applications to concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre for processing.

5.1.2 All the required documents shall be submitted by the applicant to the concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre directly.

5.1.3 The Nodal Agency shall monitor status and progress.

5.1.4 Processing & Scrutiny: The concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre shall get the application processed and scrutinized with the help of officer/officials of concerned District Industries & Enterprise Promotion Centre and shall forward the same to concerned Joint Commissioner Industries (JCI), who shall convene meeting of the sanctioning committee.

5.1.5 Sanction: A Sanctioning Committee under the Chairmanship of concerned Divisional Commissioner shall be constituted with following as members:

- (i) ADM (F&R) (of concerned district)
- (ii) Dy. Director/AIG/DIG, Stamps
- (iii) Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre(of concerned district)
- (iv) Representatives of the departments from whom the benefits have been requested
- (v) JCI-Convener

Representatives of the applicants will be invited in the meetings of the committee; however procedure of sanction will not be hindered on account of non-attendance of applicant.

Upon sanction, a formal Sanction Letter/ Letter of Comfort will be issued in the prescribed format with respect to the benefits by concerned JCI.

5.1.6 Disbursement: Small & Medium Undertakings shall submit its application for disbursement (Annexure-II) to the Nodal Agency in the prescribed format on quarterly basis.

5.1.7 Nodal Agency shall forward the applications to concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre for processing.

5.1.8 All the required documents shall be submitted by the applicant to the concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre directly.

5.1.9 After examining the documents and after confirmation of compliances as stipulated in Sanction Letter/Letter of Comfort at the level of Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre, the proposal shall be put up before Sanctioning Authority through JCI (Convener) and thereafter disbursement of various benefits shall be done by the Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre in the manner prescribed by Industrial Development Department, Govt. of U.P.

5.2 Large, Mega, Mega Plus, and Super Mega Industrial Undertakings :

5.2.1 Submission of application: All applications for incentives shall be submitted in the prescribed format (Annexure I for large industrial undertakings, and Annexure-III for all Mega Industrial Undertakings) to Nodal Agency.

5.2.2 Processing & Scrutiny: After preliminary examination, Nodal Agency shall forward the received applications to concerned departments, who shall provide their comments to Nodal Agency within one week. The Nodal Agency will process and put up all such proposals before the sanctioning/recommending agency, in which representatives of concerned departments and promoter/representatives of the applicants shall be invited.

5.2.3 Sanction

5.2.3.1 for large industrial undertakings: A Sanctioning Committee under the Chairmanship of Infrastructure and Industrial Development Commissioner shall be constituted with following as members:

- Principal Secretary, IIID, GoUP
- Principal Secretary, Finance, GoUP
- Principal Secretary, Law, GoUP
- Principal Secretary, Commercial Tax, GoUP
- Principal Secretary, MSMED, GoUP
- Principal Secretary of the department/authority/organization from whom benefits have been requested.
- CEO of Nodal Agency-Convener

Representatives of the applicants will be invited in the meetings of the committee; however procedure of sanction will not be hindered on account of non-attendance of applicant. The Sanctioning committee will meet at least once every month.

A draft Sanction Letter/Letter of Comfort will be circulated to the concerned departments based on the proceedings of the meeting on which the concerned departments will record their consent. Thereafter a formal Sanction Letter/Letter of Comfort will be issued by the Nodal Agency.

5.2.3.2 for Mega, Mega Plus and Super Mega industrial undertakings:

The Cabinet shall approve the benefits based on recommendation of an Empowered Committee under the Chairmanship of Chief Secretary and having following members:

- IIDC
- Principal Secretary, IIID, GoUP
- Principal Secretary, Finance, GoUP
- Principal Secretary, Law, GoUP
- Principal Secretary, Commercial Tax, GoUP
- Principal Secretary, MSMED, GoUP
- Principal Secretary Planning
- Representative of the Departments from whom the benefits have been requested.
- CEO of Nodal Agency-Convener

Representative of the applicant companies will be invited in the meeting.

After approval of Hon'ble Cabinet and issuance of necessary Government Order (GO), Letter of Comfort will be issued to the eligible industrial undertakings by the Nodal Agency after approval of the Industrial Development Department.

5.2.4 Disbursement: On reaching the admissibility date, the Large, Mega, Mega Plus, and Super Mega Industrial Undertakings shall submit its application for disbursement to the Nodal Agency in prescribed format. (**Annexure II/IV**)

Nodal Agency shall get assessment & verification of the factual position of capital investment as per certificates provided by the applicant through its empanelled Valuers/CA/Consultants.

5.2.4.1In case of large industrial undertakings, disbursement application shall be put up before Sanctioning Committee for consideration and approval of various benefits. After approval, Nodal Agency shall disburse the sanctioned amount of various benefits in the manner prescribed by Industrial Development Department, Govt. of U.P.

5.2.4.2In case of Mega, Mega Plus and Super Mega category industrial undertakings, the proposal shall be put up before the Hon'ble Cabinet after the recommendation of Empowered Committee for the first disbursement.

5.2.4.3Thereafter subsequent disbursals will be made after approval of the Empowered Committee only.

5.2.4.4After approval, Nodal Agency shall disburse the sanctioned amount of various benefits in the manner prescribed by Industrial Development Department, Govt. of U.P. within 30 days of receiving approval from the Government.

6.0 Administrative Expenses:

6.1 In the case of small and medium industrial undertakings, the applicant shall be required to reimburse Administrative expenses equivalent to 2% of the amount of benefits sanctioned, to the concerned Nodal Agency, which shall be deducted from the disbursement.

6.2 In the case of large industrial undertakings, the applicant shall be required to reimburse Administrative expenses equivalent to 2% of the amount of benefits sanctioned, to the concerned Nodal Agency, which shall be deducted from the disbursement. In addition, the expenses incurred towards verification of capital investment made by industrial undertakings through empanelled Valuers and Chartered Accountants would be borne by applicant companies on actual basis.

6.3 In the case of mega, mega plus, and super mega industrial undertakings, the applicant shall be required to reimburse Administrative expenses equivalent to 1.50% of the amount of benefits sanctioned, to the concerned Nodal Agency, which shall be deducted from the disbursement. In addition, the expenses incurred towards verification of capital investment made by industrial undertakings through empanelled Valuers and Chartered Accountants would be borne by applicant companies on actual basis.

7. Miscellaneous

7.1 Finance Department shall allocate head of account for budget provisions under these Rules. Industrial Development Department shall be the Controlling and Estimates Authority and will submit the budget estimates/revised estimates under the relevant Head of Account as also for Supplementary demands.

- 7.2** The arrangement for release of funds from budgetary provision shall be decided by the Industrial Development Department in consultation with Finance Department.
- 7.3** The budget provision for benefits pertaining to other departments will be made by the concerned departments.
- 7.4** The authority to provide clarifications with respect to any point in the Industrial Investment and Employment Promotion Policy, 2017 shall, without affecting the provisions of the main Policy, rest with the Industrial Development Department, GoUP.
- 7.5** In case of any amendments or modifications required in the forms appended with these Rules, the Industrial Development Department shall be competent to make such amendments or modifications.
- 7.6** All disputes relating to the scheme shall be subject to the jurisdiction of Lucknow Court.

(ALAKNANDA DAYAL)
SECRETARY

**APPLICATION FORM FOR SANCTION/DISBURSAL OF INCENTIVES
FOR SMALL, MEDIUM & LARGE INDUSTRIAL UNDERTAKINGS**

(all supporting documents must be authenticated by a Director/Partner/Officer duly authorized by the Competent authority of the Applicant on its behalf)

Category of Industrial Undertaking Applied For Based on Capital Investment & Location

Criteria for investment		Investment in Plant and Machinery as defined in MSMED Act, 2006	More than Rs 25 lakhs but does not exceed Rs 5 Crore	More than Rs 5 crores but does not exceed Rs. 10 crores
Small	Medium			
<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Investment amount				

Criteria for investment of Large	Eligible Capital Investment as Defined in the Rules		
Beyond the investment amount in Plant & Machinery for Medium Industrial Undertakings (Rs 10 Crore) and upto capital investment Rs	Bundelkhand & Poorvanchal Investment amount upto Rs 100 Crore	Madhyanchal & Paschimanchal (except Gautam Buddh Nagar & Ghaziabad) Investment amount upto Rs 150 Crore	Gautam Buddh Nagar & Ghaziabad Investment amount upto Rs 200 Crore
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment amount			
District/ Area			

SI No	Particulars	Details	Relevant Documentary Support
1.	Name, Address & Contact Details of the Applicant		Certificate of Incorporation, registered partnership deed, trust /society registration deed.
2.	Constitution of Applicant		Company/Partnership Firm/Others (MoA/Articles/By-Laws, etc)
3.	Location of the Existing/ Proposed Industrial Undertaking		
4.	Names Address & Contact Details of Directors/Partners /Others		PAN & DIN numbers (Supported by relevant documents)
5.	PAN & GSTIN of Applicant		Supported by relevant documents
6.	Status of Industrial Undertaking		New /Expansion/Diversification
7.	Nature of Industry		Industrial Categorization as per ID&R Act/NIC
8.	Registration or License for setting up Industrial Undertaking		Enclose UAM (for MSME)/ IEM/IL copy (for large)

9. Details of Existing/Proposed products to be manufactured and its capacity						
Sl. No.	Existing Products	Existing Installed Capacity	Proposed Products	Proposed Installed Capacity	Existing Gross Block	Proposed Gross Block
10.	Proposed date of commencement of Commercial Production					
11.	Proposed Capital Investment				DPR	
11.1	Date from which capital investment has commenced, or is proposed to					

	be commenced (Cut-off date as opted)		
11.2	Is the capital investment proposed in phases		
11.3	Phase-wise details of Proposed Investment and dates of start of commercial production		

12. BENEFITS REQUESTED BY APPLICANT

<u>Sl. No.</u>	<u>Item</u>	<u>Quantum (Rs crores)</u>
12.1	Aggregate Quantum of Fiscal Benefits	
<u>DETAILS of BENEFITS</u>		
12.2	Reimbursement of deposited GST	
12.3	Additional Reimbursement of deposited GST	
12.3.1	10% GST where 25% minimum SC/ST workers employed subject to minimum of 400 total workers in industrial undertakings located in Paschimanchal and minimum of 200 total workers in B-P-M	
12.3.2	10% GST where 40% minimum female workers employed subject to minimum of 400 total workers in industrial undertakings located in Paschimanchal and minimum of 200 total workers in B-P-M	
12.3.3	10% GST where 25% minimum BPL workers employed subject to minimum of 400 total workers in industrial undertakings located in Paschimanchal and minimum of 200 total workers in B-P-M	
12.4	Stamp Duty Exemption	
12.4.1	Additional Stamp Duty exemption @20% upto maximum of 100% in case of industrial undertakings having 75% equity owned by Divyang/SC/ ST/Females Promoters	
12.5	EPF Reimbursement (100 or more unskilled workers)	
12.5.1	Additional 10% EPF Reimbursement (200 direct skilled and unskilled workers)	
12.5.2	Additional 10% EPF Reimbursement upto maximum of 70% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters	
12.6	Capital Interest Subsidy	
12.6.1	Additional Capital Interest Subsidy@2.5% upto maximum of 7.5% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters	
12.7	Infrastructure Interest Subsidy	
12.7.1	Additional Infrastructure Interest Subsidy @2.5% upto	

	maximum of 7.5% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters	
12.8	Interest Subsidy on loans for industrial research, quality improvement, etc.	
12.9	Reimbursement of Disallowed Input Tax Credit on plant, building materials, and other capital goods.	
12.10	Exemption from Electricity Duty from captive power for self-use	
12.11	Exemption from Electricity duty on power drawn from power companies	
12.12	Exemption from Mandi Fee	

Declaration

The above information are completely true and no fact has been concealed or misrepresented. It is further certified that the company has not applied for benefits of the above nature under any sector-specific or other policy of the Govt of UP for purpose of availing benefits of the above nature.

I/we hereby agree that I/we shall forthwith repay the benefits released to me/us under Rules of Policy for Promotion of Industrial Investment and Employment-2017, if the said benefits are found to be disbursed in excess of the amount actually admissible whatsoever the reason.

**Signature of Authorised Signatory with
Name, Designation and Office Seal**

Date:
Place:

Supporting Documents:

- (a) UAM/ IEM/IL acknowledgment
- (b) Detailed Project Report (DPR) prepared by external consultant / Chartered Accountant
- (c) Chartered Accountant's Certificate for existing gross block industrial undertaking.
- (d) Chartered Engineer's Certified List of Fixed Assets of existing industrial undertaking in support of gross block.
- (e) Undertaking (as per format placed at Annexure I-A) on Stamp Paper of Rs. 10

**APPLICATION FORM FOR SANCTION/DISBURSAL OF INCENTIVES
FOR SMALL, MEDIUM OR LARGE INDUSTRIAL UNDERTAKINGS
WHERE LETTER OF COMFORT HAS BEEN ISSUED**

1. Information of Industrial Undertaking

Sl No	Particulars	Details /Documents
i)	Name& Address of the Applicant	
ii)	Location of the Industrial Undertaking	
iii)	Phase-wise details of Actual Investment and dates of start of commercial production (Enclose certificate from concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre or Chartered Accountant	

2. Details of Eligible Capital Investment in Industrial Undertaking

Sl No	Item	New/Existing	Expansion/Diversification	% of increase under Expansion/Diversification
i)	Land			
ii)	Building			
iii)	Other Construction			
iv)	Plant and Machinery			
v)	Infrastructure Facilities			
	Total			

Note:-

Relevant documents be provided alongwith the Statutory Auditor's Certificate for Capital Investment made as above in accordance with provisions of the Rules/GOs / MSMED Act, 2006

In case of Large Industrial Undertaking

- Nodal agency shall arrange examination & certification on Capital Investment made by the company as per the provision of G/O's through its empanelled C/A firms*

2. Nodal agency shall also arrange to get examined the installation & verification of Capital Investment at site (Land, Building & Plant & Machinery) through its empanelled consultants/ valuer/engineer.

The above two reports shall be put up at the stage of commencement of disbursement of benefits before the Competent Committee for determination of the quantum of capital investment.

3. Details of Capital Investment in Industrial Undertaking							Rs. in crore	
SI No	Item	Cost of Project		Actual Investment (As per certificate from Statutory Auditors)				
		As per DPR	As per Appraisal	Before Cut Off Date	Cut Off date to the date of commencement of commercial production (in case of phase, give investment phase-wise)	Date of commencement of final phase of commercial production to till date	Total	
1	2	3	4	5	6	7	8	9
i.	Land and Site Development							
ii.	Building and Civil Works							
iii.	Plant and Machinery							
iv.	Miscellaneous Fixed Assets							
v.	Technical Knowhow Fee							
vi.	Interest During Construction Period							
vii.	Prel. And Pre-operative Expenses							
viii.	Margin Money for Working Capital							
	Total							

4.1 REIMBURSEMENT OF DEPOSITED GST

4.1.1	Details of tax paid under GST Act		Documents Required
	i. GSTIN issued by Commercial Taxes Department		Certificate issued by

	<ul style="list-style-type: none"> ii. Amount of Total GST deposited for FY iii. Amount of admitted Tax on manufactured goods under Deposited GST for FY iv. Eligible amount of deposited GST for reimbursement for the FY 		Competent Authority in support of GST
<u>Documents Required in Support of GST Paid by the Unit</u>			
	<ul style="list-style-type: none"> i. Certificate issued by Competent Authority of the Commercial Taxes Department. ii. Unit level audited accounts for the relevant financial year (for which GST reimbursement is being claimed) iii. GST Audit Report for the relevant financial year for the company iv. GST Audit Report for the relevant financial year for the unit (standalone GST statement/report for the unit certified by a Chartered Accountant) v. CA Certificate for sales reconciliation of Manufactured Goods/Trading goods/Scrap/ Stock Transfer and GST paid towards the same separately. 		
<u>4.2 CAPITAL INTEREST SUBSIDY</u>			
4.2.1	Name & Address of Banks/Financial Institutions from which loan availed		
4.2.2	Amount of loan sanctioned on Investment in Plant & Machinery		Sanction Letter, Agreement with FI/Bank
4.2.3	Rate of Interest		Sanction Letter, Agreement with FI/Bank
4.2.4	Date of Sanction		
4.2.5	Amount of Loan Disbursed towards Investment in Plant & Machinery with dates of Disbursement.		<p>1. Certificate from FI/Bank certifying loan for Plant & Machinery and interest & other relevant details.</p> <p>2. Certificate from FI/Bank for No Default in the account during the entire period for which reimbursement claimed.</p>

4.2.6	Particulars of Claims for Sanction of Capital Interest Subsidy					
	Sl.No.	Year for which subsidy Applied	Payment made to FI/Bank during the year		Amount of Interest Subsidy Applied	Documents required in support
			Principal	Interest		
	1.	Year -I ()				Certification from FI/Bank required
	2.	Year -II ()				
	3-	Year -III ()				
	4-	Year -IV ()				
	5-	Year -V ()				
		Total				

4.3 INFRASTRUCTURE INTEREST SUBSIDY			
4.3.1	Name& Address of Banks/Financial Institutions from which loan availed		
4.3.2	Amount of loan sanctioned for Investment in Infrastructure Facilities as defined		Sanction Letter, Agreement with FI/Bank
4.3.3	Rate of Interest		Sanction Letter, Agreement with FI/Bank
4.3.4	Date of Sanction		
4.3.5	Amount of Loan Disbursed towards Investment in Infrastructure Facilities with dates of Disbursement.		1. Certificate from FI/Bank certifying loan for Plant & Machinery and interest& other relevant details. 2. Certificate from FI/ Bank for No Default in the account during the entire period for which

				reimbursement claimed.	
4.3.6	Particulars of Claims for Sanction of Infrastructure Interest Subsidy				
	Sl.No.	Year for which subsidy Applied	Payment made to FI/Bank during the year	Amount of Interest Subsidy Applied	Documents required in support
			Principal	Interest	
	1.	Year -I ()			Certification from FI/Bank required
	2.	Year -II ()			
	3-	Year -III ()			
	4-	Year -IV ()			
	5-	Year -V ()			
		Total			

5.1 EMPLOYEES PROVIDENT FUND REIMBURSEMENT			
5.1.1	Number of Unskilled Workers with full particulars of 100 unskilled workers and employee wise contributions for relevant year.		Affidavit from the main promoter/Authorized Officer to the effect that all the above particulars are true and that the unit had 100 unskilled workers in its continuous employment for the full period of the relevant year for which application for reimbursement is being filed. Copy of Form No. 12 required to be filed under the Factories Act, 1948.
5.1.2	Number of Other Workers		
5.1.3	Total No. of Workers		
5.1.4	Details of Claims for EPF Reimbursement		Month wise details of contributions paid by employer into the EPFO or Employer's PF Trust, which should be

			certified by the concerned competent officer of EPFO/Competent officer of Trust.			
6.1	<u>INTEREST SUBSIDY FOR INDUSTRIAL RESEARCH, QUALITY IMPROVEMENT & DEVELOPMENT OF PRODUCT</u>					
6.1.1	Name & Address of Banks/Financial Institutions from which loan availed					
6.1.2	Amount of loan sanctioned for Establishment of Testing Lab, Quality Certification Lab and Tool Room				Sanction Letter, Agreement with FI/Bank	
6.1.3	Rate of Interest				Sanction Letter, Agreement with FI/Bank	
6.1.4	Date of Sanction					
6.1.5	Amount of Loan Disbursed towards Investment for Establishment of Testing Lab, Quality Certification Lab and Tool Room with dates of Disbursement.				1. Certificate from Bank certifying loan for Plant & Machinery and interest & other relevant details. 2. Certificate of No Default in the account during the entire period for which reimbursement claimed.	
6.2.1	<u>Particulars of Claims for Sanction of Industrial Research, Quality Improvement & Development Subsidy</u>					
	Sl.No.	Year for which subsidy Applied	Payment made to FI during the year		Amount of Interest Subsidy Applied	Documents required in support
			Principal	Interest		
	1.	Year -I ()				Certification from FI/Bank required
	2.	Year -II ()				
	3-	Year -III ()				
	4-	Year -IV ()				
	5-	Year -V ()				
		Total				

7.	Particulars of Workers from BPL families with supporting documents (Employee Distinctive Numbers, EPFO Number, BPL Card, Employee Payroll etc.)
8.	Particulars of Workers from SC/ST families with supporting documents and Employee Payroll
9.	Particulars of female workers with supporting documents
10.	Detailed Calculation of Stamp Duty Exemption Availed
11.	Detailed Calculation of Mandi Fee Exemption availed
12.	Detailed Calculation of Electricity Duty Exemption availed
	<p style="text-align: center;"><u>Declaration</u></p> <p>The above information are completely true and no fact has been concealed or misrepresented. It is further certified that the company has not applied for benefits of the above nature under any sector-specific or other policy of the Govt of UP for purpose of availing benefits of the above nature.</p> <p>I/we hereby agree that I/we shall forthwith repay the benefits released to me/us under Rules of Policy for Promotion of Industrial Investment and Employment-2017, if the said benefits are found to be disbursed in excess of the amount actually admissible whatsoever the reason.</p> <p style="text-align: right;">Signature of Authorised Signatory with Name, Designation and Office Seal</p> <p>Date: Place:</p>

APPLICATION FORM FOR MEGA, MEGA PLUS AND SUPER MEGA INDUSTRIAL UNDERTAKINGS

(all supporting documents must be authenticated by a Director/Partner/Officer duly authorized by the Competent authority of the Applicant on its behalf)

Category of Industrial Undertaking Applied For Based on Capital Investment, Location and Employment Proposed

A. Based on Locational Investment

Criteria for investment	Investment amount	District/Region			Category of industrial undertaking	Tick as applicable
		Bundelkhand, Poorvanchal	Madhyanchal, Paschimanchal (except GautamBuddh Nagar & Ghaziabad)	GautamBuddh Nagar & Ghaziabad		
Capital Investment as Defined in the Rules	Beyond the investment amount for Large Industrial Undertakings and upto capital investment of Rs.....,	>100<250	>150<300	>200<500	MEGA	<input type="checkbox"/>
		=>250<500	=>300<750	=>500<1000	MEGA PLUS	<input type="checkbox"/>
		=>500	=>750	=>1000	SUPER MEGA	<input type="checkbox"/>

OR

B. Based on Locational Employment

PROPOSED NO. OF WORKERS	REGION	QUALIFYING CATEGORY OF INDUSTRIAL UNDERTAKING	TICK AS APPLICABLE
500	Bundelkhand & Poorvanchal	MEGA	<input type="checkbox"/>
750	Madhyanchal & Paschimanchal (excluding GautamBuddh Nagar & Ghaziabad)	MEGA	<input type="checkbox"/>
1000	Bundelkhand & Poorvanchal	MEGA PLUS	<input type="checkbox"/>
	GautamBuddh Nagar & Ghaziabad	MEGA	<input type="checkbox"/>
1500	Madhyanchal & Paschimanchal (excluding GautamBuddh Nagar & Ghaziabad)	MEGA PLUS	<input type="checkbox"/>
2000	Bundelkhand & Poorvanchal	SUPER MEGA	<input type="checkbox"/>
	GautamBuddh Nagar & Ghaziabad	MEGA PLUS	<input type="checkbox"/>
3000	Madhyanchal & Paschimanchal (excluding GautamBuddh Nagar & Ghaziabad)	SUPER MEGA	<input type="checkbox"/>
4000	GautamBuddh Nagar & Ghaziabad	SUPER MEGA	<input type="checkbox"/>

1.	Name, Address & Contact Details of the Applicant		Certificate of Incorporation, registered partnership deed, trust /society registration deed.
2.	Constitution of Applicant		Company/Partnership Firm/Others(MoA/Articles/Bye-laws, etc.)
3.	Location of the Existing/proposed Industrial Undertaking		
4.	Names, address & contact details of Directors/Partners/Others		PAN & DIN numbers (Supported by relevant document)
5.	PAN & GSTIN of Applicant		Supported by relevant document
6.	Status of Industrial Undertaking		New/Expansion/Diversification
7.	Nature of Industry		Industrial Categorization as per ID&R Act/NIC
8.	Registration or License for setting up Industrial Undertaking		Enclose acknowledgement of IEM/ IL

9.	Details of existing/proposed products to be manufactured and its capacity (Enclose Detailed Project Report prepared by External Consultant/Chartered Accountants)					
<u>Sl. No.</u>	<u>Existing Products</u>	<u>Existing Installed Capacity</u>	<u>Proposed Products</u>	<u>Proposed Installed Capacity</u>	<u>Existing Gross Block</u>	<u>Proposed Gross Block</u>

10.	Proposed date of Commencement of Commercial Production after Expansion/Diversification		
11.	Proposed Capital Investment		DPR
11.1	Date from which capital investment has		

	commenced, or is proposed to commence (Cut-off date, as opted)		
11.2	Is the capital investment proposed in phases		
11.3	Phase-wise details of proposed Investment and dates of start of commercial production		DPR

12. BENEFITS REQUESTED BY APPLICANT

<u>Sl. No.</u>	<u>Item</u>	<u>Quantum (Rs., crores)</u>
12.1	Aggregate Quantum of Fiscal Benefits	
<u>BENEFITS REQUESTED</u>		
12.2	Reimbursement of deposited GST	
12.3	Additional Reimbursement of deposited GST	
12.3.1	10% SGST where 25% minimum SC/ST workers employed subject to minimum of 400 total workers in industrial undertakings located in Paschimanchal and minimum of 200 total workers in B-P-M	
12.3.2	10% SGST where 40% minimum female workers employed subject to minimum of 400 total workers in industrial undertakings located in Paschimanchal and minimum of 200 total workers in B-P-M	
12.3.3	10% SGST where 25% minimum BPL workers employed subject to minimum of 400 total workers in industrial undertakings located in Paschimanchal and minimum of 200 total workers in B-P-M	
12.4	Stamp Duty Exemption	
12.4.1	Additional Stamp Duty exemption @20% upto maximum of 100% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters	
12.5	EPF Reimbursement (100 or more unskilled workers)	
12.5.1	Addl. 10% EPF Reimbursement (200 direct skilled and unskilled workers)	
12.5.2	Addl. 10% EPF Reimbursement upto maximum of 70% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Female Promoters	
12.6	Capital Interest Subsidy	
12.6.1	Additional Capital Interest Subsidy@2.5% upto maximum of 7.5% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters	
12.7	Infrastructure Interest Subsidy	
12.7.1	Additional Infrastructure Interest Subsidy @2.5% upto maximum of 7.5% in case of industrial undertakings having 75% equity owned by Divyang/SC/CT/Females Promoters	
12.8	Interest Subsidy on loans for industrial research, quality improvement, etc.	

12.9	Reimbursement of Disallowed Input Tax Credit on plant, building materials, and other capital goods.	
12.10	Exemption from Electricity Duty from captive power for self-use	
12.11	Exemption from Electricity duty on power drawn from power companies	
12.12	Exemption from Mandi Fee	

Declaration

The above information are completely true and no fact has been concealed or misrepresented. It is further certified that the company has not applied for benefits of the above nature under any sector-specific or other policy of the Govt of UP for purpose of availing benefits of the above nature.

I/we hereby agree that I/we shall forthwith repay the benefits released to me/us under Rules of Policy for Promotion of Industrial Investment and Employment-2017, if the said benefits are found to be disbursed in excess of the amount actually admissible whatsoever the reason.

**Signature of Authorised Signatory with
Name, Designation and Office Seal**

Date:

Place:

Supporting Documents:

- (a) UAM/ IEM/IL acknowledgment
- (b) Detailed Project Report (DPR) prepared by external consultant/Chartered Accountant
- (c) Chartered Accountant's Certificate for existing gross block industrial undertaking.
- (d) Chartered Engineer's Certified List of Fixed Assets of existing industrial undertaking in support of gross block.
- (e) Undertaking (as per format placed at Annexure I-A) on Stamp Paper of Rs. 10

**APPLICATION FORM FOR DISBURSEMENT OF INCENTIVES FOR
MEGA, MEGA PLUS AND SUPER MEGA INDUSTRIAL UNDERTAKINGS**

1. Information

SI No	Particulars	Details
i.	Name & Address of the Applicant	
ii.	Location of the Industrial Undertaking	
iii.	Phase-wise details of Actual Investment and dates of start of commercial production (Enclose certificate from concerned Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre or Chartered Accountant or IEM Part II filed with DIPP)	

2. Details of Eligible Capital Investment in Industrial Undertaking

SI No	Item	New/Existing	Expansion/Diversification	% of increase under Expansion/Diversification
i)	Land			
ii)	Building			
iii)	Other Construction			
iv)	Plant and Machinery			
v)	Infrastructure Facilities			
	Total			

Note:-

Relevant documents be provided alongwith the Statutory Auditor's Certificate for Capital Investment made as above

3. Details of Capital Investment in Industrial Undertaking					Rs. in crore		
SI No	Item	Cost of Project		Actual Investment (As per certificate from Statutory Auditors)			
		As per DPR	As per Appraisal	Before Cut Off Date	Cut Off date to the date of commencement of commercial	Date of commencement of final phase of commercial	Total

1	2	3	4	5	production(in case of phase, give investment phase-wise)	production to till date		9
						10%	Balace (90 %)	
i.	Land and Site Development							
ii.	Building and Civil Works							
iii.	Plant and Machinery							
iv.	Miscellaneous Fixed Assets							
v.	Technical Knowhow Fee							
vi.	Interest During Construction Period							
vii.	Prel. And Pre-operative Expenses							
viii.	Margin Money for Working Capital							
	Total							

Supporting Documents:

- (i) (i) Registered document showing purchase price, (ii) Receipt of payment of stamp duty, (iii) receipt of payment of registration fee, (iv) If land purchased from UPSIDC/DI/FIs/Banks in auction, supporting documents for price paid.
 - (ii) Detailed cost estimates of building and civil works constructed or to be constructed (as per DPR/Appraisal Note) and supported with layout plans and cost estimates prepared by external consultants/CA firms and cost incurred duly certified by statutory auditors.
 - (iii) The cost of proposed/actual capital investment in the head of plant and machinery and misc. fixed assets should be shown itemized in accordance with the provisions of the Rules for scrutiny, verification and certification.
 - (iv) As per (iii) above.
 - (v), (vi), (vii) & (viii) These items do not qualify as capital investment.
1. Nodal agency shall arrange examination & certification on Capital Investment made by the company as per the provision of G/O's through its empanelled C/A firms
 2. Nodal agency shall also arrange to get examined the installation & verification of Capital Investment at site (Land, Building & Plant & Machinery) through its empanelled consultants/valuer/engineer.

The above two reports shall be put up at the stage of disbursement of benefits before the Competent Committee for determination of the quantum of capital investment.

4.1 REIMBURSEMENT OF DEPOSITED GST			
4.1.1	Details of tax paid under GST Act		Documents Required
	i. GSTIN issued by Commercial Taxes Department ii. Amount of Total GST paid during the F.Y. iii. Amount of admitted Tax on manufacture goods under deposited GST for FY _____ iv. Eligible amount of deposited GSTforreimbursement for FY.....		Certificate issued by Competent Authority in support of GST received in State Government's Account for the relevant period
Documents Required in Support of GST Paid			
I.	Certificate issued by Competent Authority		
II.	Unit level audited accounts for the relevant financial year (for which GST reimbursement is being claimed)		
III.	GST Audit Report for the relevant financial year for the company		
IV.	GST Audit Report for the relevant financial year for the unit (standalone GST statement/report for the unit certified by a Chartered Accountant)		
V.	CA Certificate for sales reconciliation of Manufactured Goods/Trading goods/ Scrap/Stock Transfer and SGST paid towards the same separately.		

4.2 CAPITAL INTEREST SUBSIDY			
4.2.1	Name & Address of Banks/Financial Institutions from which loan availed		
4.2.2	Amount of loan sanctioned on Investment in Plant & Machinery		Sanction Letter, Agreement with FI/Bank
4.2.3	Rate of Interest		Sanction Letter, Agreement with FI/Bank
4.2.4	Date of Sanction		
4.2.5	Amount of Loan Disbursed towards Investment in Plant & Machinery with dates of Disbursement.		1. Certificate from FI/Bank certifying loan for Plant & Machinery and interest& other

			<p>relevant details.</p> <p>2. Certificate from FI/Bank for No Default in the account during the entire period for which reimbursement claimed.</p>
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4.2.6	Particulars of Claims for Sanction of Capital Interest Subsidy					
	Sl No	Year for which subsidy Applied	Payment made to FI/Bank during the year		Amount of Interest Subsidy Applied	Documents required in support
		Principal	Interest			
	1.	Year -I ()				Certification from FI/Bank required
	2.	Year -II ()				
	3-	Year -III ()				
	4-	Year -IV ()				
	5-	Year -V ()				
		Total				

5.1 INFRASTRUCTURE INTEREST SUBSIDY			
5.1.1	Name of Banks/Financial Institutions from which loan availed		
5.1.2	Amount of loan sanctioned for Investment in Infrastructure Facilities, as defined		Sanction Letter, Agreement with FI/Bank
5.1.3	Rate of Interest		Sanction Letter, Agreement with FI/Bank
5.1.4	Date of Sanction		
5.1.5	Amount of Loan Disbursed towards Infrastructure Facilities with dates of Disbursement.		<p>1. Certificate from FI/Bank certifying loan for Plant & Machinery and interest & other relevant details.</p> <p>2. Certificate from FI/Bank for No Default in the account during the entire period for which reimbursement claimed.</p>

5.1.6	Particulars of Claims for Sanction of Infrastructure Interest Subsidy					
	Sl No	Year for which subsidy Applied	Payment made to FI/Bank during the year		Amount of Interest Subsidy Applied	Documents required in support
			Principal	Interest		
	1.	Year -I ()				Certification from FI/Bank required
	2.	Year -II ()				
	3-	Year -III ()				
	4-	Year -IV ()				
	5-	Year -V ()				
		Total				

6.1 EMPLOYEES PROVIDENT FUND REIMBURSEMENT			
6.1.1	Number of Unskilled Workers with full particulars of 100 unskilled workers and employee wise contributions for relevant year.		Affidavit from the main promoter/ Authorized Officer to the effect that all the above particulars are true and that the unit had 100 unskilled workers in its continuous employment for the full period of the relevant year for which application for reimbursement is being filed. Copy of Form No. 12 required to be filed under the Factories Act, 1948.
6.1.2	Number of Other Workers		
6.1.3	Total No. of Workers		
6.1.4	Details of Claims for EPF Reimbursement		Month wise details of contributions paid by Employer into the EPFO or Employer's PF Trust, which should be certified by the concerned competent officer of EPFO/Competent officer of Trust.

7.1	<u>INTEREST SUBSIDY FOR INDUSTRIAL RESEARCH, QUALITY IMPROVEMENT & DEVELOPMENT OF PRODUCT</u>		
7.1.1	Name of Financial Institutions from which loan availed		
7.1.2	Amount of loan sanctioned for establishment of Testing Lab, Quality Certification Lab and Tool Room with dates of Disbursement on Investment		Sanction Letter, Agreement with FI/Bank
7.1.3	Rate of Interest		Sanction Letter, Agreement with FI/Bank

7.1.4	Date of Sanction		
7.1.5	Amount of Loan Disbursed towards establishment of Testing Lab, Quality Certification Lab and Tool Room with dates of Disbursement		<p>1. Certificate from FI/Bank certifying loan for Plant & Machinery and interest & other relevant details.</p> <p>2. Certificate from FI/Bank for No Default in the account during the entire period for which reimbursement claimed.</p>
7.1.6	Particulars of Claims for Sanction of Industrial Research, Quality Improvement & Development Subsidy		

Sl No	Year for which subsidy Applied	Payment made to FI/Bank during the year		Amount of Interest Subsidy Applied	Documents required in support
		Principal	Interest		
1.	Year -I ()				Certification from FI/Bank required
2.	Year -II ()				
3-	Year -III ()				
4-	Year -IV ()				
5-	Year -V ()				
	Total				

8.	Particulars of Workers from BPL families with supporting documents (Employee Distinctive Numbers, EPFO Number, BPL Card, Employee Payroll etc.)
9.	Particulars of Workers from SC/ST families with supporting documents and Employee Payroll
10.	Particulars of female workers with supporting documents
11.	Detailed Calculation of Stamp Duty Exemption Availed
12.	Detailed Calculation of Mandi Fee Exemption availed
13.	Detailed Calculation of Electricity Duty Exemption availed

Declaration

The above information are completely true and no fact has been concealed or misrepresented. It is further certified that the company has not applied for benefits of the above nature under any sector-specific or other policy of the Government of Uttar Pradesh for purpose of availing benefits of the above nature.

I/we hereby agree that I/we shall forthwith repay the benefits released to me/us under Rules of Policy for Promotion of Industrial Investment and Employment-2017, if the said benefits are found to be disbursed in excess of the amount actually admissible whatsoever the reason.

**Signature of Authorised Signatory with
Name, Designation and Office Seal**

Date:

Place:

ON GENERAL STAMP PAPER WORTH Rs. 10/- TO BE PURCHASED IN U.P. IN THE NAME OF THE INDUSTRIAL UNDERTAKING AND TO BE SWORN BEFORE A PUBLIC NOTARY

UNDERTAKING

I,, aged aboutyears, son of (Sri/late)..... resident ofauthorized signatory of M/s having its registered office at, do hereby solemnly affirm on oath and declare as follows:-

1. That the deponent is of M/sand is duly authorized vide the resolution dated passed by the Board of Directors of the company to file the Instant undertaking.
 - (i) That I hereby certify that the industrial undertaking has not availed incentives similar nature of benefits/ incentives under any other policy, or under any industry specific policy.
2. That I hereby agree to undertake :-
 - (i) That the industrial undertaking shall abide by all the provisions laid down in G.O. No.dated and if it is found at any stage that the industrial undertaking has flouted any of the conditions or has provided any incorrect information, then the company shall not raise any objection for withdrawal of special incentives sanctioned to the industrial undertaking.
 - (ii) That the industrial undertaking shall forthwith repay the benefits released under Rules for Implementation of Industrial Investment and Employment Promotion Policy-2017, if the benefits are found to be disbursed in excess of the amount actually admissible whatsoever the reason.
3. That all information provided by the industrial undertaking is true to the best of my knowledge and belief.

Place:

Date:

Deponent

VERIFICATION

I,the above named deponent do hereby verify that the content of paragraphs 1 to 3 are correct to my personal knowledge and nothing material thereto have been concealed or misstated.
so help me god

Signed and verified this.....day ofat.....

Deponent

Note:

Certified copy of the resolution of the Board of Directors of the Company/ Competent Authority of the Industrial Undertaking authorizing the deponent be provided along with the affidavit.

पूर्वांचल	बुन्देलखण्ड	मध्यांचल
<p>फैजाबाद मण्डल</p> <ol style="list-style-type: none"> 1. फैजाबाद 2. अम्बेडकरनगर 3. बराबंकी 4. सुल्तानपुर 5. अमेठी <p>गोरखपुर मण्डल</p> <ol style="list-style-type: none"> 6. गोरखपुर 7. देवरिया 8. महाराजगंज 9. कुशीनगर <p>इलाहाबाद मण्डल</p> <ol style="list-style-type: none"> 10. इलाहाबाद 11. कोशाम्बी 12. फतेहपुर 13. प्रतापगढ़ <p>वाराणसी मण्डल</p> <ol style="list-style-type: none"> 14. वाराणसी 15. चन्दौली 16. जौनपुर 17. गाजीपुर <p>मिर्जापुर मण्डल</p> <ol style="list-style-type: none"> 18. मिर्जापुर 19. सन्त रविदास नगर (भदोही) 20. सोनभद्र <p>आजमगढ़ मण्डल</p> <ol style="list-style-type: none"> 21. आजमगढ़ 22. बलिया 23. मऊ <p>देवीपाटन मण्डल</p> <ol style="list-style-type: none"> 24. गोण्डा 25. बहराइच 26. बलरामपुर 27. श्रावस्ती <p>बस्ती मण्डल</p> <ol style="list-style-type: none"> 28. बस्ती 29. सन्त कबीर नगर 30. सिद्धार्थ नगर 	<p>झांसी मण्डल</p> <ol style="list-style-type: none"> 1. झांसी 2. जालौन 3. ललितपुर <p>चित्रकूट</p> <ol style="list-style-type: none"> 4. बांदा 5. चित्रकूट 6. हमीरपुर 7. महोबा 	<p>मध्यांचल</p> <p>कानपुर मण्डल</p> <ol style="list-style-type: none"> 1. कानपुर नगर 2. कानपुर देहात (रमाबाई नगर) 3. इटावा 4. औरैया 5. फर्रुखाबाद 6. कन्नौज <p>लखनऊ मण्डल</p> <ol style="list-style-type: none"> 7. लखनऊ 8. हरदोई 9. लखीमपुर खीरी 10. रायबरेली 11. सीतापुर 12. उन्नाव <p>पश्चिमांचल (गौतमबुद्ध नगर एवं गाजियाबाद छोडकर)</p> <p>आगरा मण्डल</p> <ol style="list-style-type: none"> 1. आगरा 2. फिरोजाबाद 3. मैनपुरी 4. मथुरा <p>अलीगढ़ मण्डल</p> <ol style="list-style-type: none"> 5. अलीगढ़ 6. हाथरस 7. कासगंज 8. एटा <p>मुरादाबाद मण्डल</p> <ol style="list-style-type: none"> 9. मुरादाबाद 10. बिजनौर 11. सम्भल 12. रामपुर 13. अमरोहा <p>मेरठ मण्डल</p> <ol style="list-style-type: none"> 14. मेरठ 15. बुलन्दशहर 16. हापुड 17. बागपत <p>सहारनपुर मण्डल</p> <ol style="list-style-type: none"> 18. मुज़फ्फरनगर 19. शामली 20. सहारनपुर <p>बरेली मण्डल</p> <ol style="list-style-type: none"> 21. बरेली 22. बदरयूँ 23. पीलीभीत 24. शाहजहाँपुर