

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

No.F.12(28)FD/Tax/2010-Pt.I-114

Jaipur, dated: October 08, 2014

ORDER

RAJASTHAN INVESTMENT PROMOTION SCHEME - 2014

In order to promote investment in the State of Rajasthan, and to generate employment opportunities through such investment, the State Government of Rajasthan, in public interest, hereby issues "The Rajasthan Investment Promotion Scheme, 2014" (RIPS-2014) (hereinafter referred to as "the Scheme"). The Scheme shall promote investment made by Enterprise(s) for establishment of new unit and/ or investment made by the existing Enterprise(s) for expansion and/ or investment made for revival of sick enterprise.

1. OPERATIVE PERIOD

The Scheme shall come into effect from the date of issuance of this order and shall remain in force up to ¹[31st March 2021.]

2. DEFINITIONS

²[(i) **Agri-marketing**" means business that derives most of its revenue from agriculture and may cover processing, manufacturing and distribution of agricultural products;"]

"(ia) **Agro-processing**" means processes that use agriculture products, agri-waste and intermediate agriculture products to produce products in a manner that there is a transformation in the nature of the agriculture product;

(ib) **Agriculture products**" means produce of Agriculture, Horticulture, Sericulture, Floriculture, Aromatic, Herbal & Medicinal plants, Fisheries, Poultry, Apiculture, Dairy and shall include minor forest produce and livestock bases products;

³[(ic) **Agro-processing and Agri-marketing sector**" means the sector comprising enterprises engaged in such Agro-processing and Agri-marketing activities as defined in ⁴[sub-clause (ia) and (i)] above;]

(id) **Backward Area**" means an area as the Government may so notify by an order;"]

⁵[(ie) **Bioinformatics**" means construction of database on genomes, protein sequences; modelling complex biological processes, including systems biology;

(if) **Bio-technology sector**" means a sector comprising the enterprises engaged in manufacturing of such drugs, which involves the manipulation of micro-organism or biological substances to perform a specific process, essentially by use of those microorganisms or highly complex proteins from genetically-modified living cells as components in medications to treat various diseases and conditions and shall include:

(i) enterprises engaged in the development of a product or rendering service related to 'living systems';

(ii) enterprises engaged in the research & development beginning with the discovery of novel compounds, which then get ushered into the clinic for further testing which are used or derived by using specific living system and information or material derived there from; and

(iii) enterprises engaged in bio-informatics and bio-technology product.

Explanation: Living System means plants, animals including humans and microbes and parts thereof, their genetic material and by-products;]

⁶[(ig) **Bonafide resident enterprise**" means an enterprise other than a company constituted under the Companies Act, 1956 and,-

(i) owned by a person domiciled in Rajasthan having age upto 40 years on the date of commencement of commercial production/operation- in case of proprietorship; or

(ii) constituted by persons domiciled in Rajasthan having age upto 40 years on the date of commencement of commercial production/operation and all the partners or members are domiciled in Rajasthan during the validity period of Entitlement Certificate - in case of partnership including limited liability partnership and association of persons;]

(ii) **CST**" means tax payable under the Central Sales Tax Act, 1956 to the Government of Rajasthan;

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 30.04.2018.

² Inserted by order no. F.12(28)FD/Tax/2010-pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015

³ Substituted by order no. F.12(105)FD/Tax/2014-pt-I-51 dated 25.10.2016 w.e.f. 03.11.2015 for the expression "**Agro-processing and Agri-marketing sector**" means the sector comprising enterprises engaged in such Agro-processing and Agri-marketing activities as mentioned in **Annexure-IV** appended to the scheme;"]

⁴ Substituted by order no. F.12(105)FD/Tax/2014-pt-II-126 dated 23.10.2017 w.e.f. 03.11.2015 for the expression "clauses (ia) and (ib)".

⁵ Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 19.11.2015

⁶ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

¹[² (ii) Deleted]]

(iii) **“Ceramic and Glass Sector”** means the industrial sector comprising enterprises manufacturing ceramic, glass or their products;

³(iiiia) **“Chartered Accountant”** means a Chartered Accountant within the meaning of the Chartered Accountant Act, 1949 (Central Act No. 38 of 1949) and shall include a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (Central Act No. 23 of 1959).;]

⁴(iv) **“Commencement of Commercial Production/ Operation”** means:

- (a) For a new enterprise, the date on which the enterprise issues the first bill of supply/invoice/tax invoice, of the goods manufactured/ services rendered related to the investment made under the Scheme.
- (b) For an existing enterprise making investment for expansion, the date on which the enterprise issues the first bill of supply/ invoice/ tax invoice, of the goods manufactured/ services rendered after completion of expansion.
- (c) For revival of sick industrial enterprise, the date on which the enterprise issues the first bill of supply/ invoice/ tax invoice, of the goods manufactured after its revival:

Provided that in case of an industrial park, it shall mean the date of handing over of possession to the first unit in the park;

Provided further that in case of an enterprise to which a customized package has been granted under clause 8 of the Scheme, it shall mean the date on which the enterprise has completed the committed investment and has provided committed employment. However, this proviso shall not be applicable to the enterprise which wants to avail the benefits of the Scheme under clause 8.4.1.;

Note: The expression “bill of supply”, “invoice” and “tax invoice” shall have the same meaning as assigned to them in the Rajasthan Goods and Services Tax Act, 2017(Act No. 9 of 2017);]

⁵(iva) **convention centre”** means a covered pillar-less air conditioned hall having minimum carpet area of 5000 square feet which provides place for meetings, conventions/conferences, exhibitions and can accommodate at least 500 person at one point of time.]

(v) **“Conversion Charges”** means the conversion charges payable to Government for change in land use and shall include any part of such charges payable to local bodies;

(vi) **“Dairy Sector”** means the industrial sector comprising enterprises processing raw milk into products such as consumer milk, cheese, ice cream, caseins, whey proteins etc;

⁶(via) **“Defence Sector”** means the industrial sector comprising enterprises engaged in manufacturing of goods as mentioned in the list of Defence Item requiring Industrial License as notified by Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Government of India.]

¹(vib) **“Desalination sector”** means an enterprise engaged in purification of water having Total Dissolved Solids(TDS) more than 3,000 parts per million (ppm) by reducing it to 500 ppm or below, to make it suitable for human consumption.]

¹ Substituted by order no. F.12(105)FD/Tax/2014-pt-I-51 dated 25.10.2016 w.e.f. 08.10.2014.

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “(iiia) “Capital goods” means capital goods as defined under the Rajasthan Value Added Tax Act, 2003;”

³ Inserted by order no. F.12(105)FD/Tax/2014-pt-I-51 dated 25.10.2016 w.e.f.25.10.2016.

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression ““Commencement of Commercial Production/ Operation” means:

- (a) For a new enterprise, the date on which the enterprise issues,-
 1. the first sale bill of the goods manufactured related to the investment made under the Scheme; or
 2. the first bill of commercial transaction related to the investment made under the Scheme; or
 3. the first receipt of deposit of fee/ charges etc. for providing any service with respect to facilities set up related to investment under the Scheme;
 whichever is earlier;
 - (b) For an existing enterprise making investment for expansion, the date on which the enterprise issues,-
 1. the first sale bill of the goods manufactured after completion of expansion; or
 2. the first bill of commercial transaction after completion of expansion; or
 3. the first receipt of deposit of fee/ charges etc. for providing any service with respect to facilities set up after completion of expansion;
 whichever is earlier;
 - (c) For revival of sick industrial enterprise, the date on which the enterprise issues the first sale bill of the goods manufactured after its revival:
- Provided that in case of an industrial park, it shall mean the date of handing over of possession to the first unit in the park;

⁴ [Provided further that in case of an enterprise to which a customized package has been granted under clause 8 of the Scheme, it shall mean the date on which the enterprise has completed the committed investment and has provided committed employment. However, this proviso shall not be applicable to the enterprise which wants to avail the benefits of the Scheme under clause 8.4.1;]”.

⁵ Inserted by order no. F.12(23)FD/Tax/2015-239 dated 09.03.2015 w.e.f. 09.03.2015.

⁶ Inserted by order no. F.12(26)FD/Tax/2015-9 dated 24.04.2015 w.e.f. 09.03.2015.

- (vii) **“Electricity Duty”** means the duty payable under the Rajasthan Electricity (Duty) Act, 1962;
- (viii) **“Electronic System Design Manufacturing (ESDM)”** means electronic hardware design and manufacturing (which shall include embedded software) for information technology, telecommunications, defense, medical, industrial automotive, consumer product, applications and components, part and accessories required for the aforesaid product and applications;
- (ix) **“Employment by an enterprise”** means to employ any person, other than the directors, promoters, owners and partners, for wages or salary to do any manual, unskilled, skilled, technical or operational work, in or in connection with the work of an enterprise and who works in the premises of the enterprise and gets his / her wages or salary either directly from the enterprise or whose wages or salary is reimbursed by the enterprise;
- (x) **“Enterprise”** means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in manufacture of goods, in any manner, or engaged in providing or rendering of service or services, as may be specified by an order by the State Government;
- (xi) ²[Deleted]
- (xii) ³[Deleted]
- (xiii) **“Existing Enterprise”** means a manufacturing or service enterprise that is engaged in commercial production or operation during the operative period of the Scheme;
- ⁴[(xiv)] **“Expansion”** means creation of additional capacity for production of goods or operational capacity for service in same line of production/operation or through a new product line or new line of services by an existing enterprise: Provided that in case of expansion at existing site, the amount of additional investment shall be more than.-
- (i) 25% of its existing investment (as per the Gross Block) at the beginning of the year in which the project for expansion has been initiated at that site; or
 - (ii) the minimum amount of investment as provided in clause 8 of the Scheme for the relevant sector or the relevant area whichever is lower;]
- ⁵[(xiva) **“Food Park”** means an area where market is provided for agriculture products, by bringing together farmers, processors, aggregators, distributors and retailers at one place. It shall also include Mega Food Parks being set up under the scheme of Government of India;]
- ⁶[(xivb) **“Food Processing Sector”** means the sector comprising enterprises engaged in such manufacturing processes in which raw product of agriculture, animal husbandry or fisheries is transformed to make it edible for human consumption and such enterprise is located in the food park as defined in the Scheme; **Explanation:** It is clarified that if any enterprise of Food Processing Sector falls in any other sector like Agro-processing and Agri-marketing sector or Dairy sector etc, then it shall deemed to be covered under Food Processing Sector.]
- (xv) **“Industrial Gases sector”** means the sector comprising enterprises manufacturing gases for use in industries, excluding poisonous gases such as Methyl Isocyanate (MIC);
- ⁷[(xva) **“Integrated tax (IGST)”** means the integrated goods and service tax levied under the Integrated Goods and Service Tax Act, 2017 (Central Act No. 13 of 2017);]
- (xvi) **“Investment”** or **“Eligible Fixed Capital Investment (EFICI)”** means investment made by an enterprise in fixed assets, in the following, up to the date of commencement of commercial production:
- (a) price paid for the land;
 - (b) cost of new factory sheds and other new industrial buildings;

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.06.2015 w.e.f. 30.09.2015.

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expressions “(xi) **“Entertainment”** shall have the same meaning as defined in the Rajasthan Entertainments and Advertisements Tax Act, 1957;.

³ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expressions “(xii) **“Entertainment Tax”** means the tax payable under the Rajasthan Entertainments and Advertisements Tax Act, 1957;.

⁴ Substituted by order no. F.12(105)FD/Tax/2014-pt-I-51 dated 25.10.2016 w.e.f. 25.10.2016 for the expression **“Expansion”** means creation of additional capacity for production of goods or operational capacity for service in same line of production/operation or through a new product line or new line of services by an existing enterprise provided that in case of expansion at existing site, additional investment is more than 25% of its existing investment (as per the Gross Block) at the beginning of the year in which the project for expansion has been initiated at that site;”.

⁵ Inserted by order no. F.12(105)FD/Tax/2014 Pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015.

⁶ Inserted by order no. F.12(67)FD/Tax/2016-78 dated 22.02.2017 w.e.f. 08.10.2014.

⁷ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017.

- (c) price paid for new plant and machinery or equipment;
- (d) other investment made in new fixed assets essential for production of the unit as approved by the Screening Committee; and
- (e) technical know-how fees or drawing fees paid in lump-sum to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India.

¹[Provided that investment made in:-

- (a) land in excess of 30% of the total investment/EFCI made; and
- (b) purchase of existing factory sheds, industrial buildings; and
- (c) old plant & machinery; and
- (d) plant and machinery transferred from other locations,

by the Enterprise shall not be included in investment/EFCI.

Provided further that investment made, in purchase of a manufacturing enterprise, which has been taken over before the commencement or during the operative period of this Scheme, and sold during the operative period of the Scheme by RIICO/ RFC/ Central Financial Institutions/ Banks, shall be allowed for computation of EFCI.]

²[(**xvia**) "**IT Enabled Service**" means any service provided or rendered by using the resources of Information and Communication Technology.]

³[(**xvib**) "**IT Infrastructure**" means the physical setup developed by an enterprise for sale or lease or transfer on lease-cum-sale, for use to an enterprise of IT sector or the physical setup developed by an enterprise of IT sector for its own use.

(**xvic**) "**IT Products**" means computer, digital-data communication and digital-data broadcasting products as notified by the Ministry of Finance, Government of India or Central Board of Excise & Customs.

(**xvid**) "**IT Sector**" means the sector comprising enterprises engaged in manufacturing of hardware other than Electronic System Design Manufacturing (ESDM), and shall include:

- (i) Enterprises engaged in production and development of IT software,
- (ii) Enterprises rendering IT services and IT enabled services b;
- (iii) Enterprises engaged in development of IT infrastructure;
- (iv) Enterprises imparting training as IT training institutions;
- (v) Enterprises engaged in telecommunication; and
- (vi) Robotic enterprises.

(**xvie**) "**IT Services**" means any service in IT sector which results from the use of any IT system for realizing value addition.

(**xvif**) "**IT Software**" means any representation of instructions, data, sound or image, including source code and object code recorded in a machine readable form, and capable of being manipulated for providing interconnectivity to a user, by means of an automatic data processing machine covered under IT products.

(**xvig**) "**IT Training Institution**" means an institution imparting training in the field of IT, IT Enabled Service and IT Services and having an accreditation / affiliation from NIELIT (GOI) or any University established by Law in India or any Institution which has a Deemed University status as per the UGC Act.

(**xvii**) "**Kota stone, Marble and Granite Sector**" means the industrial sector comprising enterprises engaged in any of the following activities, namely:-

- (a) splitting;
- (b) polishing;
- (c) edge cutting;
- (d) chamfering; and
- (e) calibrating

of Kota stone or Marble or Granite;]

(**xvii**) "**Land Tax**" means the tax payable under chapter VII of the Rajasthan Finance Act , 2006;

(**xviii**) "**Large Enterprise**" means a manufacturing enterprise other than Micro, Small and Medium Enterprises;

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.10.2014 for the expression "However investment made in land in excess of 30% of the total investment/EFCI made and expenditure in purchase of existing factory sheds, industrial buildings and old plant and machinery by the Enterprise shall not be included in investment/EFCI".

² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "(**xvia**) **Kota stone, Marble and Granite Sector** of t" means the industrial sector comprising enterprises engaged in any he following activities, namely:- (a) splitting; (b) polishing; (c) edge cutting; (d) chamfering; and (e) calibrating of Kota stone or Marble or Granite."

³ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

- (xix) ¹[Deleted]
- (xx) “**Mandi Fee**” means the fee being levied and paid under the Rajasthan State Agriculture Produce Market Act, 1961;
- ²(xxi) ³[⁴“**Manufacturing Enterprise**” means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include the enterprises of Agro-processing and Agri-marketing sector as mentioned in annexure-IV appended to the scheme, but shall not include such processing as may be specified by the State Government by an order;]]
- (xxii) “**Micro, Small or Medium Enterprise (MSME)**” means a manufacturing enterprise notified as such under the Micro, Small and Medium Enterprises Development Act, 2006;
- (xxiii) “**Most Backward Area**” means ⁵[an area], which is more backward than backward area and is notified as such by the Government in the Finance Department, by an order;
- (xxiv) “**New Unit**” means a new manufacturing or service enterprise set up by making investment within the meaning of clause (xvi) and includes a unit set up by an existing enterprise for manufacturing products or providing services which are different from those being manufactured or provided by it in the State, by making investment within the meaning of clause (xvi) and having separately identifiable books of accounts and depositing the taxes and duties leviable under any State Act including Provident Fund separately;
- (xxv) “**Person with disability (PwD)**” means a person suffering from not less than forty percent of any of the following disability:
- (a) blindness;
 - (b) low vision;
 - (c) leprosy-cured;
 - (d) hearing impairment;
 - (e) locomotor disability;
 - (f) mental retardation;
 - (g) mental illness
- as certified by a Medical Authority i.e. any hospital or institution specified for this purpose by the Government of Rajasthan under the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995;
- (xxvi) “**Pharmaceutical Sector**” means the industrial sector comprising enterprises manufacturing drugs, medicine, vaccines, syringe, surgical dressing and medicated ointment under license issued under the Drugs and Cosmetics Act, 1940;
- (xxvii) “**Plastic to oil manufacturing Sector**” means the industrial sector comprising enterprises manufacturing petrol, diesel or any other hydrocarbon fuel using plastic waste as raw material;
- (xxviii) ⁶[Deleted]
- (xxix) “**Recycled Fiber**” means fiber manufactured from used PET bottles and used as a raw material in manufacturing of yarn;

¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “**Luxury Tax**” means the tax payable under the Rajasthan Tax on Luxuries (In Hotels and lodging Houses) Act, 1990;”

² Substituted by order no. F.12(105)FD/Tax/2014 Pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015 for the expression “(xxi)“**Manufacturing Enterprise**” means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include an enterprise in the tourism sector, but shall not include such processing as may be specified by the State Government by an order”

³ Substituted by order no. F.12(105)FD/Tax/2014-Pt.I-51 dated 25.10.2016 w.e.f. 03.11.2015 for the expression “**Manufacturing Enterprise**” means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include an enterprise in the tourism sector **and Agro-processing and Agri-marketing sector**, but shall not include such processing as may be specified by the State Government by an order;”

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “**Manufacturing Enterprise**” means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include an enterprise in the tourism sector and **the enterprises of Agro-processing and Agri-marketing sector as mentioned in annexure-IV appended to the scheme**, but shall not include such processing as may be specified by the State Government by an order;”

⁵ Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 08-10-2014 for the expression “**a block**”

⁶ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “**Power Loom Sector**” means the industrial sector comprising enterprises manufacturing textile fabric using yarn as a raw material with the help of looms operated by power;”

- (xxx) **“Revival of a Sick Industrial Enterprise”** means, in case the sick industrial enterprise was lying closed due to sickness, re-commencement of commercial production, and in case of a running sick industrial enterprise, enhancement of production level due to infusion of fresh funds for change in production process/ technology/ product line, subject to condition that the enterprise provides employment to the extent of 50% in the first two years and 100% within five years from the date of commencement of commercial production of the maximum employment attained in any month of the 3 preceding years from the date of its declaration as a sick industrial enterprise;
- ¹[(xxx) **“Robotics Enterprise”** means an enterprise engaged in manufacturing of robots or engaged in providing or rendering of services related to robots.
- (xxx) **“Robots”** means a machine which is an automatically controlled, reprogrammable, multipurpose manipulator programmable in three or more axes;]
- (xxxi) **“Screening Committee”** means State/ District level Screening Committee (SLSC/DLSC) as mentioned in Annexure-II, appended to the Scheme, for sanction of benefits under the Scheme;
- However, for Agri-processing enterprise as defined in Policy for Promotion of Agro-Processing and Agri-Business, 2010, the Committee for sanctioning benefits shall be the District Level Sanctioning Committee or the State level Empowered Committee under that policy;
- (xxxii) **“Service Enterprise”** means an enterprise engaged in providing or rendering of services, as the Government in the Finance Department may notify by an order;
- ²[(xxxiii) **“Sick Industrial Enterprise”** means–
- (a) A manufacturing enterprise which has been declared sick before the commencement or during the operative period of this Scheme by the competent authority under the provisions of the Sick Industrial Companies (Special Provision) Act, 1985; or
- (b) A manufacturing enterprise, which has been taken over before the commencement or during the operative period of this Scheme and sold during the operative period of the Scheme to a new management by RIICO/ RFC/ Central Financial Institutions/ Banks; or
- (c) A manufacturing micro and small enterprise not covered under the provisions of the Sick Industrial Companies (Special Provision) Act, 1985, identified as sick by the principal loaning bank in accordance with the guidelines issued by the Reserve Bank of India, from time to time and declared as sick in accordance with the procedure as prescribed under the Rajasthan Sick Micro & Small Enterprises (Revival and Rehabilitation) Scheme, 2015;]
- (xxxiv) **“Stamp Duty”** means the duty defined as stamp duty payable under the Rajasthan Stamp Act, 1998;
- (xxxv) **“State Empowered Committee (SEC)”** means the State Empowered Committee constituted under Section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011;
- ³[(xxxva) **“State tax (SGST)”** means the tax levied under the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017);
- (xxxvb) **“State tax due and deposited”** means:
- (a) the amount of State Tax (SGST) paid through debit in the electronic cash ledger account maintained by the enterprise in terms of sub-section (1) of section 49 of the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017) after utilization of the available amount of input tax credit of the State tax (SGST) and Integrated tax (IGST); and/or
- (b) the amount of VAT and CST which have become due and have been deposited by the enterprise, as applicable, related to the period for which benefits under the scheme has been claimed.”]
- (xxxvi) **“Technical Textile Sector”** means the industrial sector comprising enterprises manufacturing textile materials and products manufactured primarily for their technical performance and functional properties rather than their aesthetic or decorative characteristics. Based on the application point of view technical textiles may fall in any of the following groups:

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

² Substituted by order no. F.12(105)FD/Tax/2014 Pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015 for the expression (xxxiii)“Sick Industrial Enterprise” means–

- (a) A manufacturing enterprise which has been declared sick before the commencement or during the operative period of this Scheme by the competent authority under the provisions the Sick Industrial Companies (Special Provision) Act, 1985; or
- (b) A manufacturing enterprise, which has been taken over before the commencement or during the operative period of this Scheme and sold during the operative period of the Scheme to a new management by RIICO/ RFC/ Central Financial Institutions/ Banks;

³ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017.

- (a) Agro tech (Agriculture, horticulture and forestry)
- (b) Build tech (building and construction)
- (c) Cloth tech (technical components of shoes and clothing)
- (d) Geo tech (geo textiles, civil engineering)
- (e) Home tech (components of furniture, household textiles and floor coverings)
- (f) Indu tech (filtration, cleaning and other industrial)
- (g) Med tech (hygiene and medical)
- (h) Mobil tech (automobiles, shipping, railways and aerospace)
- (i) Oeko tech (environmental protection)
- (j) Pack tech (packaging)
- (k) Pro tech (personal and property protection)
- (l) Sport tech (sport and leisure);

¹[(xxxvii) "**Telecommunications Enterprise**" means an enterprise engaged in telecommunications including Basic Telecom Providers, VSAT, Cellular (Mobile), Telecom Infrastructure, LAN, ISPs and any other value added services licensed by Ministry of Communications & IT, Government of India.]

(xxxvii) "**Textile Sector**" means the industrial sector comprising enterprises manufacturing/processing all kind of fibres, yarn, fabrics, garments, apparels, hosiery, made-ups using such processes as spinning (which includes blow room to yarn packaging, Ring Spinning, Rotors or Jet Spinning), Weaving, Dyeing & Processing, Knitting, Machine Carpeting, Machine Embroidery and any other activities/process like crimping, texturising, twisting, winding, sizing etc. within the entire Textile value chain;

(xxxviii) "**Tourism Sector**" means.-

- (a) ²[A hotel or motel making minimum investment of rupees two crore and having accommodation of minimum 20 let-able rooms; or]
- (b) A heritage hotel, certified as such by the Ministry of Tourism, Government of India and / or by the Department of Tourism, Government of Rajasthan; or
- ³[(bb) a convention centre or a resort making minimum investment of rupees two crore; or]
- ⁴[(bbb) A Healthcare Centre providing dietary, nutritional, preventive, yoga, naturopathy and ayurvedic panch-karma facilities, making minimum investment of rupees two crore and having accommodation of minimum ten(10) let-able rooms; or]
- (c) Or any other immovable tourism unit other than a restaurant, defined as such under the Tourism Policy of the State, subject to the condition that it shall be eligible for only such benefits as may be granted to it by the State Empowered Committee.

⁵[(xxxviii) "**TUF Scheme**" means Technology Upgradation Fund Scheme as issued by Ministry of Textile, Government of India and shall include modified Technology Upgradation Fund Scheme, the restructured Technology Upgradation Fund Scheme (RTUFS), the Revised Restructured Technology Upgradation Fund Scheme (RR-TUFS) and the Amended Technology Upgradation Fund Scheme (ATUFS), as issued by Government of India from time to time."]

⁶[(xxxviii) "**TSP area enterprise**" means an enterprise other than a company constituted under the Companies Act, 1956 and,-

- (i) owned by a person domiciled in TSP area of Rajasthan - in case of proprietorship; or
- (ii) constituted by persons domiciled in TSP area of Rajasthan and all the partners or members are domiciled in TSP area of Rajasthan during the validity period of Entitlement Certificate - in case of partnership including limited liability partnership and association of persons;]

(xxxix) "**Women/ Schedule Caste (SC)/ Schedule Tribe (ST) / Person with disability (PwD) enterprise**" means an enterprise other than a Company constituted under the Companies Act, 1956 and other association of persons by whatsoever name it may be called, having:

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

² Substituted for "A hotel or motel making minimum investment of rupees five crore and having accommodation of minimum 20 let-able rooms; or" by order no. F.12(23)FD/Tax/2015-239 dated 09.03.2015 w.e.f. 09.03.2015.

³ Inserted by order no. F.12(23)FD/Tax/2015-239 dated 09.03.2015 w.e.f. 09.03.2015.

⁴ Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-54 dated 09.11.2016 w.e.f.09.11.2016.

⁵ Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-51 dated 25.10.2016 w.e.f.08.10.2014.

⁶ Inserted by order no. order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

- (a) Women/ Schedule Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) as proprietor, in case of proprietorship enterprise; or
 - (b) majority of partners who are Women/ Schedule Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) and such partners are working partner(s) having more than 50% investment in the capital of the enterprise, in case of partnership including limited liability partnerships;
- (xl) “VAT” means the tax payable under the Rajasthan Value Added Tax Act, 2003;
- (xli) “Year” means financial year (From 1st April to 31st March) and quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March;
- (xlii) “Zero Liquid Discharge Based Treatment Plant” means effluent treatment plant in which the effluent water is either used or fully evaporated and no effluent is discharged out of factory premises, as certified by the Rajasthan State Pollution Control Board;

3. APPLICABILITY OF THE SCHEME

3.1 Subject to clause 3.3 below, the Scheme shall be applicable to the following classes of enterprise(s) and investment, excluding investment mentioned in **Annexure-I**, appended to the Scheme:

- (i) New and existing enterprises making investment for setting up new units;
- (ii) Existing enterprise making investment for expansion; and
- (iii) Sick enterprises making investment for its revival:

provided that the enterprise shall commence commercial production or operation during the operative period of the Scheme.

¹[3.2 Notwithstanding anything contained in clause 3.1 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the Scheme to the first manufacturing enterprise making investment as mentioned in Annexure I and investing Rs. 250 crore or more in a block notified as a most backward area: Provided that the investment related to entry number 1 and 4 of Annexure I, appended to the Scheme shall not be eligible under this clause.]

²[3.2.1 Notwithstanding anything contained in clause 3.1, the scheme shall also be applicable to an enterprise to whom the benefits of the scheme has been granted under clause 3.2 of the scheme for setting up a new integrated project of brewery, distillery and bottling plant, and it commences commercial operation through new bottling plant prior to the setting up of entire project. In such case the benefit under the scheme other than the benefit of Stamp Duty, Conversion Charges and Entry Tax shall not be allowed to the enterprise till,-

- (i) the completion of integrated project;
- (ii) it makes the committed investment; and
- (iii) it provides committed employment.]

1.3 The Scheme shall not be applicable to an enterprise if its commercial production or operation has commenced before the issuance of this order or an entitlement certificate or any order or any customized package has been issued to provide any incentive or benefit under RIPS-2010 or any other Scheme or policy or otherwise for such unit.

³[3.4 Notwithstanding anything contained in clause 3.3 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the Scheme to an enterprise to whom an entitlement certificate under the RIPS-2010 has been issued but due to genuine hardship, has failed to:

- (i) avail the benefits as granted to it under the said entitlement certificate; and
- (ii) initiate any civil work related to the proposed project up to the date of issuance of RIPS-2014.]

⁴[3A. Option to certain enterprise for selection of category.

Where an eligible enterprise falls under both the categories i.e. manufacturing enterprise and service enterprise, it shall have to opt for benefits in any one of the following two categories, namely:-

- (a) as manufacturing enterprise; or

¹ Substituted by order no. order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 08.10.2014 for the expression “Notwithstanding anything contained in clause 3.1 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the Scheme to the first manufacturing enterprise, investing Rs. 250 crore or more in a block notified as a most backward area, provided that the investment is not relating to entry number 1 and 4 of Annexure I, appended to the Scheme. ”

² Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-51 dated 25.10.2016 w.e.f.25.10.2016.

³ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.10.2014.

⁴ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

(b) as service enterprise.]

¹[4. **BENEFITS TO MANUFACTURING AND SERVICE ENTERPRISES**

An eligible manufacturing or service enterprise shall be granted benefits and incentives as given below:-

- (i) Investment Subsidy of 30% of State tax due and deposited, for seven years:
Provided that the investment subsidy of 50% of State tax due and deposited, for seven years, shall be granted for the service enterprises providing entertainment;
- (ii) Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years:
Provided that the employment generation subsidy shall not be granted to the service enterprises providing entertainment;
- (iii) Exemption from payment of 50% of Electricity Duty for seven years:
Provided that exemption from payment of 25% of Electricity Duty for seven years shall be granted for service enterprises:-
 1. of tourism sector; and
 2. providing entertainment;
- (iv) Exemption from payment of 50% of Land Tax for seven years;
- (v) Exemption from payment of 50% of Mandi Fee for seven years;
Provided that this exemption shall not be allowed to the enterprises engaged in,-
 - (i) primary processing activities such as cleaning, trimming, grading, disinfecting and packing activities; and
 - (ii) animal products and dairy products if the investment in plant and machinery is less than rupees one crore.
- (vi) Exemption from payment of 50% of Stamp Duty:
 - (a) on purchase or lease of land and construction or improvement on such land;
 - (b) on purchase or lease of floor area/space in any constructed commercial building for setting up of enterprise,-
 - (i) in IT Sector; or
 - (ii) in tourism sector; or
 - (iii) for providing entertainment:
Provided that this exemption shall not be allowed to the sick industrial enterprise covered under clause 2 (xxxiii) (c).
- (vii) Exemption from payment of 50% of conversion charges payable for change of land use:
Provided that exemption from payment of 100% of conversion charges under sub-rule (2-A) of rule 8 of the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) Rules, 2007 shall be granted to the enterprise for setting up of Agro-Processing and Agri-Marketing Enterprise whose project is sanctioned before 31st March, 2019 under the Rajasthan Agro- Processing and Agri-Marketing Promotion Policy 2015.

Notwithstanding anything contained in this clause, the food parks shall only be granted the benefit of 50% exemption from payment of stamp duty on the first conveyance of plot / building for development of park.”.

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “BENEFITS TO MANUFACTURING ENTERPRISES

[An eligible manufacturing enterprise] shall be granted benefits and incentives as given below:-

- (i) Investment subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise for seven years;
- (ii) Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;
- (iii) Exemption from payment of 50 % of Electricity Duty for seven years, provided that for enterprises engaged in tourism sector, it shall be restricted to 25% of the Electricity Duty;
- (iv) Exemption from payment of 50 % of Land Tax for seven years;
- (v) ¹[Exemption from payment of 50 % of Mandi Fee for seven years;
Provided that this exemption shall not be allowed to the enterprises engaged in,-
 - (i) primary processing activities such as cleaning, trimming, grading, disinfecting and packing activities; and
 - (ii) animal products and dairy products if the investment in plant and machinery is less than rupees one crore.”]
- (vi) ¹[Exemption from payment of 50 % of Stamp Duty on purchase or lease of land and construction or improvement on such land, provided that this exemption shall not be allowed to the sick industrial enterprise covered under clause 2 (xxxiii) (c)] ¹[]
- (vii) Exemption from payment of 50 % of conversion charges payable for change of land use ¹[: and]
- (viii) ¹[100 % exemption from payment of Entry Tax, to the enterprise making investment more than Rs. 750 crores, on Capital goods for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production.]”

¹[5. Deleted]

²6. SPECIAL PROVISIONS FOR WOMEN, SCHEDULED CASTES, SCHEDULED TRIBES AND PERSONS WITH DISABILITY ENTERPRISE

Eligible Women/ Schedule Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprises shall in addition to the benefits specified in other clauses of the Scheme, be eligible to avail the following additional benefits:

- (i) 50% additional exemption from payment of conversion charges payable for change of land use; and
- (ii) additional Investment subsidy to the extent of 10% of State tax due and deposited, by the enterprise.]

7. BENEFITS TO ENTERPRISES IN BACKWARD AND MOST BACKWARD AREAS

7.1 An eligible enterprise, other than a cement manufacturing enterprise, making investment in a backward area or a most backward area shall be granted the same benefits as would have been applicable if the enterprise was located elsewhere in the state but the period of benefit, except for interest subsidy, shall be extended to ten years.

Provided that the State Government may, on the recommendation of the State Empowered Committee (SEC), grant to a manufacturing enterprise, other than a cement manufacturing enterprise and a service enterprise making an investment in a backward area, such benefits as mentioned in clauses 7.2 and 7.3 respectively, which are applicable for investments in most backward areas, with a view to attract investment in the backward area.

³[7.1.1 An eligible enterprise, other than a cement manufacturing enterprise, making investment in a backward area shall be granted the following additional benefits in addition to the benefits under clause 7.1 above:

- (i) ⁴[Additional Investment subsidy to the extent of 15% of State tax due and deposited for a period of seven years;]
- (ii) ⁵[50% exemption from payment of Electricity Duty for ten years;]
- (iii) 50% exemption from payment of conversion charges payable on change of land use; and
- (iv) 0.5% special interest subsidy, if enterprise is eligible for interest subsidy under the scheme.]

¹[7.2 An eligible enterprise, other than a cement manufacturing enterprise, making investment in a most backward area shall be granted the following additional benefits in addition to the benefits under clause 7.1 above:

¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "BENEFITS TO SERVICE ENTERPRISES

An eligible service enterprise shall be granted benefits and incentives as given below:-

- (i) Reimbursement of 50% of amount of VAT paid on purchase of plant and machinery or equipment for a period up to seven years from the date of issuance of the entitlement certificate, provided that for enterprises engaged in providing entertainment, the reimbursement shall be restricted to 25% such amount of VAT paid;
- (ii) Exemption from payment of 50 % of Entertainment Tax for seven years;
- (iii) Exemption from payment of 50 % of Electricity Duty for seven years, provided that for enterprises engaged in providing entertainment, it shall be restricted to 25% of the Electricity Duty;
- (iv) Exemption from payment of 50 % of Land Tax for seven years;
- (v) Exemption from payment of 50 % of Stamp Duty on purchase or lease of land and construction or improvement on such land; ¹[]
- (vi) Exemption from payment of 50 % of conversion charges payable for change of land use¹; and]
- (vii) ¹[100 % exemption from payment of Entry Tax, to the enterprise making investment more than Rs. 750 crores, on equipment required for rendering services by new enterprise or by existing enterprise under expansion, brought into the local areas before the date of commencement of commercial operation.]
¹[Notwithstanding anything contained in this clause, the food parks shall only be granted the benefit of 50% exemption from payment of stamp duty on the first conveyance of plot/ building for development of park.]"

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "SPECIAL PROVISIONS FOR WOMEN, SCHEDULED CASTES, SCHEDULED TRIBES AND PERSONS WITH DISABILITY ENTERPRISE

Eligible Women/ Schedule Caste (SC)/ Schedule Tribe (ST) / Person with disability (PwD) enterprises shall in addition to the benefits specified in other clauses of the Scheme, be eligible to avail the following additional benefits:

²[(i) 50% additional exemption from payment of conversion charges payable for change of land use;

(ia) A manufacturing enterprise shall get additional Investment subsidy to the extent of 10% of VAT and CST which have become due and have been deposited by the enterprise;]

(ii). A service enterprise shall get additional 10% reimbursement of VAT paid on the plant and machinery or equipment for a period up to seven years from date of issuance of the entitlement certificate for this purpose."

³ Substituted by order no. F.12(14)FD/Tax/2017-125 dated 08.03.2017. This clause was originally inserted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 08-10-2014 which was as under:

7.1.1 An eligible enterprise, other than a cement manufacturing enterprise, making investment in a backward area shall be granted the following additional benefits in addition to the benefits under clause 7.1 above:

- (i) Additional investment subsidy of 15% of the VAT and CST which have become due and have been deposited by the enterprise for a period of seven years;
- (ii) 50% exemption from payment of Electricity Duty.

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Additional investment subsidy of 15% of the VAT and CST which have become due and have been deposited by the enterprise for a period of seven years;:"

⁵ Substituted by order No. F.12(105)FD.Tax/2014-Pt.II-126 dated 23.10.2017 w.e.f. 08.10.2014 for the expression"50% exemption from payment of Electricity Duty;:"

- (i) ²[Additional Investment subsidy to the extent of 35% of State tax due and deposited for a period of seven years;;
- (ii) ³[50% exemption from payment of Electricity Duty for ten years;] and
- (iii) 50% exemption from payment of conversion charges payable on change of land use; and
- (iv) 1% special interest subsidy, if enterprise is eligible for interest subsidy under the scheme.]
- ⁴(v) Infrastructure support for development of infrastructure related to construction of Road, Supply of Water and Electricity up to the premises of new industrial unit, subject to a maximum limit of Rs. five crore, if the investment is more than rupees seven hundred fifty crore.]
⁵[Provided such infrastructure support shall be allowed, if the investment is more than Rs. Fifty crore, for setting up of first enterprise in each of the following sectors, -
 - (i) Agro-Processing and Agri-Marketing sector; or
 - (ii) Bio-Technology Sector; or
 - (iii) IT Sector.”; and]⁶[(vi) secured loan @ 5% per annum upto seven years, if the investment is more than two hundred fifty crores rupees for the enterprise(s) not availing interest subsidy.]

⁷[7.3 Deleted]

8. POWER TO GRANT CUSTOMIZED PACKAGE

- ⁸[8.1 Notwithstanding anything contained in the Scheme, the State Government, on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the following manufacturing enterprises, other than cement manufacturing enterprises:
- (a) Enterprises investing more than Rs. 100 crore or providing minimum employment to 200 persons, in most backward areas as notified under the Scheme; or
 - (b) Enterprises investing more than Rs. 200 crore or providing minimum employment to 250 persons, in backward areas as notified under the Scheme; or
 - (c) Enterprises investing more than Rs. 400 crore or providing employment to more than 400 persons, in general area; or

¹ Substituted by order No. F.12(14)FD.Tax/2017-125 dated 08.03.2017. Previously it was substituted as under by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 08-10-2014 :-" An eligible enterprise, other than a cement manufacturing enterprise, making investment in a most backward area shall be granted the following additional benefits in addition to the benefits under clause 7.1 above:

- (i) additional investment subsidy of 20% of the VAT and CST which have become due and have been deposited by the enterprise for a period of seven years;
- (ii) 50% exemption from payment of Electricity Duty; and
- (iii) 1% special interest subsidy, if enterprise is eligible for interest subsidy under the scheme."

for the expression "7.2 A manufacturing enterprise, other than a cement manufacturing enterprise, making investment in a most backward area shall, in addition to benefits under clause 7.1 above, get additional investment subsidy of 20% of the VAT and CST which have become due and have been deposited by the enterprise for a period of seven years."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "additional investment subsidy of 35% of the VAT and CST which have become due and have been deposited by the enterprise for a period of seven years"

³ Substituted by order No. F.12(105)FD.Tax/2014-Pt.II-126 dated 23.10.2017 w.e.f. 08.10.2014 for the expression"50% exemption from payment of Electricity Duty;"

⁴ Inserted by order no. F.12(105)FD/Tax/2014 Pt.-II-126 dated 23.10.2017 w.e.f.25.10.2016.

⁵ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018

⁶ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018

⁷ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "A service enterprise making investment in a backward area shall, in addition to benefits mentioned in other clauses of the Scheme, get additional 10% reimbursement of VAT paid and a service enterprise making investment in a most backward area shall, in addition to benefits mentioned in other clauses of the Scheme, get additional 20% reimbursement of VAT paid on the plant and machinery or equipment for a period up to seven years from the date of issuance of the entitlement certificate for this purpose."

⁸ Substituted by order no. F.12(105)FD/Tax/2014-pt.I-52 dated 08.07.2015 w.e.f. 08.07.2015 for expression "8.1 Notwithstanding anything contained in the Scheme, the State Government, on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the following manufacturing enterprises, other than cement manufacturing enterprises:

- (a) Enterprises investing more than Rs. 500 crore or providing employment to more than 500 persons; or
- (b) Enterprises investing more than Rs. 100 crore and using the mineral mentioned in **Annexure-III** appended to the Scheme, as raw material."

(d) Enterprises investing more than Rs. 100 crore and using the mineral mentioned in Annexure-III appended to the Scheme, as main raw material]¹[; or]

²[(e) ³[Enterprises investing Rs. 100 crore or more, or providing employment to at least 250 persons, in Agro-processing and Agri-marketing sector]⁴[; or]

⁵[(f) Enterprises investing more than Rs. 100 crore and providing employment to more than 200 persons in Bio-Technology sector.]

⁶[8.1A Notwithstanding anything contained in clause 8.1 of the scheme, the State Government on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the cement manufacturing enterprises investing more than Rs. 750 crore: Provided that the benefits of investment subsidy and employment generation subsidy under such customized package, shall not be granted for a period exceeding seven years and the total amount of such subsidies shall not exceed ⁷[55% of State tax due and deposited by the enterprise.]]

8.2 Notwithstanding anything contained in the Scheme, the State Government may grant a customized package to the service enterprises investing more than Rs. 200 crore or providing employment to more than 500 persons.

⁸[8.3 Notwithstanding anything contained in the Scheme, the State Government, on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the manufacturing enterprises in IT sector investing more than Rs. 200 crore or providing employment to more than 400 persons.]

⁹[8.4 **Benefits in certain cases of customized package:**

8.4.1 Subject to the other provisions of the Scheme, an enterprise to which a customized package has been issued under the Scheme may apply even before the completion of committed investment and providing committed employment, for such benefits as provided under the Scheme to the other similar enterprises to which any customized package has not been granted by submitting the application in such form(s) and manner as prescribed under the Scheme before the appropriate Screening Committee after commencement of commercial production/operation.

8.4.2 The enterprise applying under clause 8.4.1 shall also submit an undertaking along with the application form(s) mentioning therein that:

- (i) it wants to avail the benefits as provided under the Scheme to the other similar enterprises to which any customized package has not been granted;
- (ii) it shall make the committed investment and shall provide the committed employment within the operative period of the Scheme in case any reference of time period regarding investment and employment is not mentioned in the customized package, otherwise within such time as mentioned in the customized package.

8.4.3 The benefits under clause 8.4.1 shall be subject to the following conditions, namely:-

- (i) where the enterprise has availed the benefit of customized package available to it before the commencement of commercial production such as exemption from payment of Stamp Duty, Conversion Charges, Entry Tax and reimbursement of VAT on plant and machinery etc., and fails to make the committed investment and to provide the committed employment within such time as mentioned in clause 8.4.2, it shall repay the amount of such excess exemption/ reimbursement to the State Government in the concerned Department along with interest at the rate of 18%. The remaining benefits, as eligible, shall be resumed on depositing this amount. However, where the enterprise fails to repay the amount despite repeated notices, the concerned Department shall proceed to recover the said amount and benefits not availed under the Scheme shall not be allowed.

¹ Substituted by order no. F.12(105)FD/Tax/2014-pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015 for expression “.”

² Added by order no. F.12(105)FD/Tax/2014-pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015

³ Substituted by order no. F.12(105)FD/Tax/2014-Pt-II-112 dated 11.01.2016 w.e.f. 03.11.2015 for the sub-clause “(e) Enterprises investing Rs. 100 crore or more and providing employment to at least 250 persons, in Agro-processing and Agri-marketing sector.”

⁴ Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 19.11.2015 for the expression “.”

⁵ Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 19.11.2015

⁶ Inserted by order no. F.12(105)FD/Tax/2014-pt-I-178 dated 15-02-2016 w.e.f. 08-10-2014

⁷ Substituted by order no. order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “55% of VAT and CST which have become due and has been deposited by the enterprise.”

⁸ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

⁹ Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-89 dated 15.09.2017 w.e.f. 15.09.2017.

- (ii) where the enterprise fails to make the committed investment and to provide the committed employment within such time as mentioned in clause 8.4.2, the additional benefits granted under the customized package shall not be allowed to it. However, the benefits as provided under the Scheme to the other similar enterprises to which any customized package has not been granted shall be available to it.
- (iii) where the enterprise has availed the benefit under clause 8.4.1 of the Scheme, it shall not be allowed to make any request for any amendment in customized package related to investment, employment and time period of benefits.

8.4.4 Notwithstanding anything contrary contained in the Scheme, the enterprise which has applied for benefits under clause 8.4.1 may avail the benefits granted under the customized package after it has fulfilled the condition of the committed investment and the committed employment within such time as mentioned in clause 8.4.2. For availing the benefits of customized package it shall submit an application in writing before the appropriate Screening Committee within thirty days of fulfillment of condition of the committed investment and the committed employment along with entitlement certificates issued to it earlier. The appropriate Screening Committee on receipt of such application and after due verification shall allow to amend the entitlement certificate issued earlier. The benefit under the customized package shall be allowed for the remaining period from the date of issuance of amended entitlement certificate. However, the total period, including the period for which the enterprise has availed benefits under clause 8.4.1, shall remain as the period mentioned in the customized package.]

9. BENEFITS TO MANUFACTURING ENTERPRISES IN THRUST SECTORS

9.1. Notwithstanding anything contained in the Scheme, the State Government may grant a special package of incentives and exemptions, which may be over and above the incentives and exemptions under Clauses 4 to 7 to a manufacturing enterprise in a thrust sector in addition to the thrust sectors mentioned in sub-clause 9.3 to ¹[²[9.19]]

⁴9.2 Manufacturing enterprises in the sectors mentioned hereunder shall be allowed benefits as mentioned in the relevant sector, in addition to benefits related to tax exemptions mentioned at (iii) to (viii) of clause 4 and benefits mentioned in clauses 6 and 7, if applicable.

Provided that an enterprise of ⁵[textile sector] may opt for benefits provided in clause 4 to 7, if applicable, in lieu of the benefits mentioned in this clause.]

9.3 Ceramic and Glass sector:

Enterprises making a minimum investment of five crore rupees in the ceramic and glass sector ⁶[shall be granted] the following benefits:–

- (a) ⁷[Investment Subsidy of 50% of State tax due and deposited, for ten years; and]
- (b) ⁸[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years:]

Provided that for enterprises making a minimum investment of fifty lakh rupees in the ceramic and glass sector in a ceramic hub, as notified by the Industries Department and having at least ten enterprises with a minimum investment of fifty lakh rupees each, the quantum of investment subsidy shall be ⁹[65% of State tax due and deposited, for ten years.]

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "9.12".

² Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 19.11.2015 for the expression "9.17".

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 08.10.2014 for the expression "9.18".

⁴ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.10.2014 for the expression "9.2 Manufacturing enterprises in the sectors mentioned hereunder shall be allowed benefits mentioned in this clause, in addition to benefits related to tax exemptions mentioned at (iii) to (vii) of clause 4 and benefits mentioned in clauses 6 and 7, if applicable, subject to conditions, mentioned against the sector:

Provided that an enterprise of power loom sector and textile sector may opt for benefits provided in clause 4 to 7, if applicable, in lieu of the benefits mentioned in this clause."

⁵ Substituted by order no. order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "power loom sector and textile sector"

⁶ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.10.2014 for the expression "shall be granted"

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for ten years; and"

⁸ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years"

⁹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years"

9.4 Dairy sector:

Enterprises making a minimum investment of twenty five crore rupees in the dairy sector shall, be granted the following benefits:-

- (a) ¹[Investment Subsidy of 50% of State tax due and deposited, for ten years; and]
- (b) ²[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.]
- (c) ³[Deleted]

⁴9.5 ESDM sector:

9.5.1 Enterprises, making an investment equal to or above twenty five lakh rupees but below two hundred fifty crore in the ESDM sector, shall be granted the following benefits:-

- (a) ⁵[Investment Subsidy of 75% for first four years, 60% for next three years and 50% for last three years, of State tax due and deposited; and]
- (b) ⁶[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.]
- (c) ⁷[Deleted]

9.5.2 Enterprises, making an investment equal to or above two hundred fifty crore but below five hundred crore rupees in the ESDM sector, shall be granted the following benefits:-

- (a) ⁸[Investment Subsidy of 90% of State tax due and deposited, for seven years; and]
- (b) ⁹[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.]
- (c) ¹⁰[Deleted]

9.5.3 Enterprises, making an investment equal to or above five hundred crore rupees in the ESDM sector, shall be granted the following benefits:-

- (a) ¹¹[Investment Subsidy of 90% of State tax due and deposited, for ten years; and]

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for ten years;"

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and"

³ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production/operation."

⁴ Substituted by order no. F.12(23)FD/Tax/2015-239 dated 09.03.2015 w.e.f. 09.03.2015 for the expression "**9.5 ESDM sector:**

Enterprises making a minimum investment of twenty five lakh rupees in the ESDM sector shall, be granted the following benefits:-

- (a) Investment Subsidy of 75% for first four years, 60% for next three years and 50% for the last three years, of VAT and CST which have become due and have been deposited by the enterprise for ten years;
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and
- (c) 50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production/operation."

⁵ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 75% for first four years, 60% for next three years and 50% for last three years, of VAT and CST which have become due and have been deposited by the enterprise;"

⁶ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and"

⁷ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local area before the date of commencement of commercial production/operation."

⁸ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 90% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and"

¹⁰ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprises or for revival of sick industrial enterprises, brought into the local area before the date of commencement of commercial production/operation."

¹¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 90% of VAT and CST which have become due and have been deposited by the enterprise, for ten years;"

- (b) ¹[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.]
 (c) ²[**Deleted**]]

³**9.5.4** Notwithstanding anything contained in clause 9.5.1 to 9.5.3 above, for enterprise, making an investment equal to or above twenty five lac rupees but below fifty crore rupees in the ESDM sector, during the period 01.10.2015, to 31.03.2017, and commences commercial production up to 31.03.2017, shall be granted the following benefits:

- (a) ⁴[Investment Subsidy of 75% for first four years, 60% for next three years and 50% for last three years, of State tax due and deposited; and]
 (b) ⁵[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.]
 (c) ⁶[**Deleted**]]

9.5.5 Notwithstanding anything contained in clause 9.5.1 to 9.5.3 above, for enterprise, making an investment equal to or above fifty crore in the ESDM sector and providing direct employment to at least one thousand persons, during the period 01.10.2015, to 31.03.2017, and commences commercial production up to 31.03.2017, shall be granted the following benefits:

- (a) ⁷[Investment Subsidy of 100% of State tax due and deposited, for ten years. This subsidy shall be allowed without any limit or linkage with Eligible Fixed Capital Investment.]
 (b) 5% Interest subsidy for 10 years, subject to maximum Rs. 50 lacs per annum.
 (c) 50 % Additional exemption from payment of Stamp Duty on purchase or lease of land and construction or improvement on such land.
 (d) Exemption from payment of 50 % of Electricity Duty for additional three years.
 (e) ⁸[**Deleted**]]

Explanation: For the purpose of this clause the expression “Direct Employment” shall mean the employment to any person other than the directors, promoters, owners and partners of the enterprise, who get his/her salary / wages directly from the enterprise, i.e. he is on roll employee of the enterprise.]

9.6 Industrial Gases sector:

Enterprises making a minimum investment of fifty crore rupees in the industrial gases sector shall, be granted the following benefits:–

- (a) ⁹[Investment Subsidy of 60% of State tax due and deposited, for seven years; and]
 (b) ¹⁰[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.]

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and”

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprises or for revival of sick industrial enterprises, brought into the local area before the date of commencement of commercial production/operation.”

³ Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-96 dated 03.11.2015 w.e.f. 01.10.2015.

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Investment subsidy of 75% for first four years, 60% for next three years and 50% for last three years, of VAT and CST which have become due and have been deposited by the enterprise;”

⁵ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Employment Generation subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years and”

⁶ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “50% exemption from payment of Entry tax on capital goods for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into local area before the date of commencement of commercial production.”

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Investment Subsidy of 100% of VAT and CST, which have become due and have been deposited by the enterprise, for 10 years. This subsidy shall be allowed without any limit or linkage with Eligible Fixed Capital Investment.”

⁸ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “75 % exemption from payment of Entry Tax, on Capital goods for setting up of plant for new unit, brought into the local areas before the date of commencement of commercial production.”

⁹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise for seven years; and”

¹⁰ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise for seven years; and”

¹**9.7 MSME sector:** Enterprises of MSME sector shall, in addition to benefits mentioned in clause 4, if applicable, be granted the following benefits:-

- (a) Investment Subsidy of 40% of State tax due and deposited, for seven years;
- (b) Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years;
- (c) For micro and small enterprises in rural areas 75% exemption from payment of electricity duty in place of 50% exemption from payment of electricity duty under sub-clause (ii) of clause 4, as provided in notification number F.12(99)FD/Tax/07-56 of 05.10.2009, as amended from time to time; and
- (d) Reduced stamp duty of Rs 100 per document in case of loan agreements and deposit of title deed and lease contract and Rs 500 per document in case of simple mortgage with or without transfer of possession of property executed for taking loan for setting up of micro, small or medium enterprises or enhancing credit facilities or transfer of loan account from one bank to another by MSME as provided in notification number F.2 (97)FD/Tax/2010-11 of 25.04.2011.]

9.8 Pharmaceutical sector:

Enterprises making a minimum investment of fifty crore rupees in the pharmaceutical sector and providing a minimum employment of 200 persons shall be granted the following benefits:-

- (a) ²[Investment Subsidy of 50% of State tax due and deposited, for seven years; and]
- (b) ³[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.]
- (c) ⁴[Deleted]

9.9 Plastic to Oil Manufacturing sector:

Enterprises making a minimum investment of one crore rupees in the plastic to petrol manufacturing sector shall be granted the following benefits:-

- (a) ⁵[Investment Subsidy of 60% of State tax due and deposited, for ten years; and]
- (b) ⁶[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.]
- (c) ⁷[Deleted]

⁸9.10 Deleted]

9.11 Textile sector:

Enterprises making a minimum investment of twenty five lakh rupees in the textile sector shall be granted the following benefits for the period as mentioned in clause 10.7 of the Scheme:-

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "**MSME sector:**

Manufacturing enterprises in the MSME sector shall, in addition to benefits mentioned in clause 4, if applicable, be granted the following benefits:-

- (a) For micro and small enterprises in rural areas 75% exemption from payment of electricity duty in place of 50% exemption from payment of electricity duty under sub-clause (ii) of clause 4, as provided in notification number F.12(99)FD/Tax/07-56 of ¹[05.10.2009], as amended from time to time;
- (b) Reduced CST of 1%, against C form, on sale of goods for a period of ten years, for micro and small enterprises as provided in notification number F.12(99)FD/Tax/07-66 of 14.02.2008 as amended from time to time;
- (c) 50% exemption from payment of Entry Tax on raw and processing materials and packaging materials excluding fuel as provided in notification number F.12(99)FD/Tax/07-65 of 14.02.2008 as amended from time to time; and
- (d) Reduced stamp duty of Rs 100 per document in case of loan agreements and deposit of title deed and lease contract and Rs 500 per document in case of simple mortgage with or without transfer of possession of property executed for taking loan for setting up of micro, small or medium enterprises or enhancing credit facilities or transfer of loan account from one bank to another by MSME as provided in notification number F.2 (97)FD/Tax/2010-11 of 25.04.2011."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for seven years;"

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and"

⁴ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production/operation."

⁵ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise for ten years;"

⁶ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and"

⁷ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production/operation."

⁸ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "**Power loom sector:** Enterprises making a minimum investment of twenty five lakh rupees in the power loom sector and giving employment to minimum ten persons in an area specified by an order for this purpose by the Industries Department in the districts of Jodhpur, Pali and Barmer shall be granted the same benefits as provided to the textile sector. Such enterprise shall get 30% additional reimbursement of VAT on purchase of yarn for seven years in addition to the reimbursement of VAT under clause 9.11(e)."

- (a) 5% interest subsidy;
- (b) additional 1% interest subsidy for enterprises making investment more than Rs. 25 crore;
- (c) 7% interest subsidy for Technical Textile Sector;
- (d) Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of amount paid to the suppliers for the plant excluding civil work, subject to a maximum of Rs. 1crore;
- (e) ¹[Deleted]
- (f) ²[Deleted]

³**9.12 Deleted]**⁴[9.12.1 Deleted]⁵[9.12.2 Deleted]⁶**9.13 Kota stone, Marble and Granite Sector:**

Enterprises making a minimum investment of twenty five lakh rupees in the sector shall be granted the following benefits:-

- (a) ⁷[Investment Subsidy of 55% of State tax due and deposited, for seven years; and]
- (b) ⁸[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years:]]

⁹**9.14 Defence sector:**

9.14.1 Enterprises, making an investment equal to or above one hundred crore rupees but below five hundred crore rupees in the defence sector shall be granted the following benefits:-

- (a) ¹⁰[Investment Subsidy of 50% of State tax due and deposited, for seven years; and]
- (b) ¹¹[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.]
- (c) ¹[Deleted]

¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “(e) 50% reimbursement of VAT on purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles for use in manufacture of goods within the State, for sale by him; and”

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “ (f) 50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production/operation”

³ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression “**9.12 Tourism Sector:**”

⁴ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

“**9.12.1** Enterprises of the tourism sector covered ⁴[under sub-clause (a), (b) and (bb) of clause 2 (xxxviii)] of the Scheme shall be granted the following benefits:-

- (a) Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for seven years;
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;
- (c) Reimbursement of 25% of amount of VAT paid on purchase of plant and machinery or equipment for a period up to seven years from the date of issuance of the entitlement certificate;
- (d) Exemption from payment of 50 % of Entertainment Tax for seven years;
- (e) Exemption from payment of 100 % of Luxury Tax for seven years;
- (f) Land allotment in urban and rural areas at DLC rates;
- (g) 25% additional exemption from payment of stamp duty chargeable on the instrument of purchase or lease of more than 100 years old heritage property in the State, for the purpose of hotel development under the Scheme declared by the Tourism Department as provided in notification no. F.12 (20) FD/ Tax / 2005- 219 of 24.03.2005⁴];
- (h) ⁴[50% additional exemption from payment of conversion charges; and]
- (i) ⁴[100% exemption from payment of development charges shall be provided in accordance with the notifications/ circulars/ orders issued by the concerned departments for implementation of Tourism Policy of the State Government.]”

⁵ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

“**9.12.2** Notwithstanding anything contained in the Scheme, an enterprise making investment in the tourism sub-sector defined under sub-clause (c) of clause 2 (xxxviii) of the Scheme shall be granted the benefits, as may be provided to it by the State Empowered Committee.”

⁶ Inserted by order no. F.12(23)FD/Tax/2015-239 dated 09.03.2015 w.e.f. 09.03.2015.

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “(i) Investment Subsidy of 55% of VAT and CST which have become due and have been deposited by the enterprise for seven years; and”

⁸ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “(ii) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years.”

⁹ Inserted by order no. F.12(26)FD/Tax/2015-9 dated 24.04.2015 w.e.f. 09.03.2015.

¹⁰ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;”

¹¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression “Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and”

9.14.2 Enterprises making an investment equal to or above five hundred crore rupees in the defence sector shall be granted the following benefits:-

- (a) ²[Investment Subsidy of 65% of State tax due and deposited, for ten years; and]
- (b) ³[Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years]
- (c) ⁴[Deleted]]

⁵[**9.15 Desalination sector:** Enterprises making a minimum investment of rupees four crore in Desalination sector, shall be granted the Special Investment Subsidy, for seven years from the date of commencement of commercial production.]

9.16. IT Sector:

9.16.1 Enterprises making an investment up to five crore rupees in the IT sector, shall be granted the following benefits:-

- (a) ⁷[Investment Subsidy of 30% of State tax due and deposited, for seven years; and]
- (b) ⁸[Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years.]

9.16.2 Enterprises making an investment above five crore but below twenty five crore rupees in the IT sector, shall be granted the following benefits:-

- (a) ⁹[Investment Subsidy of 60% of State tax due and deposited, for seven years;]
- (b) ¹⁰[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and]
- (c) 50 % additional exemption of Stamp Duty on purchase or lease of land and construction or improvement on such land.

9.16.3 Enterprises making an investment equal to or above twenty five crore rupees in the IT sector, shall be granted the following benefits:-

- (a) ¹¹[Investment Subsidy of 70% of State tax due and deposited, for seven years;]
- (b) ¹²[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and]
- (c) 50 % additional exemption of Stamp Duty on purchase or lease of land and construction or improvement on such land.

9.16.4 Robotic Enterprises making an investment equal to or above fifty crore rupees shall, in addition to the above, be allowed 5% interest subsidy on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India, for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of

¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local area before the date of commencement of commercial production."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 65% of VAT and CST which have become due and have been deposited by the enterprise, for ten years;"

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and"

⁴ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprises or for revival of sick industrial enterprises, brought into the local area before the date of commencement of commercial production."

⁵ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

⁶ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "**Desalination sector:**

9.15.1 Enterprises, making an investment equal to or above four crore rupees in Desalination sector, shall be granted the following benefits:-

- (a) 50% exemption from payment of entry tax on capital goods for setting up of desalination plant;
- (b) 50% reimbursement of VAT paid on purchase of plant and machinery or equipment within the State, for setting up of desalination plant; and
- (c) 50% reimbursement of VAT paid on purchase of membrane for use in desalination of water for seven years from the date of commencement of commercial production."

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and"

⁸ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years."

⁹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

¹⁰ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and"

¹¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

¹² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and"

commencement of commercial production, subject to a maximum of ten lac rupees per annum i.e. twelve calendar months, on the conditions as laid down in clause 10.9 of the Scheme;]

¹[9.17 Agro-processing and Agri-marketing sector:

²**9.17.1** Enterprises as mentioned in part A of annexure IV, and enterprises engaged in manufacturing of cattle feed/ poultry feed/fish feed, as mentioned in part B of annexure IV, appended to the scheme shall be granted 5% interest subsidy:]

³[Provided that this interest subsidy shall be 6% in case of Women/SC/ST/ Person with disability (PwD) enterprise and Bonafide resident enterprise.]

9.17.2 Enterprises other than enterprises engaged in manufacturing of cattle feed/ poultry feed/ fish feed, as mentioned in part B of annexure IV appended to the scheme and making an investment up to twenty five lac shall be granted the following benefits:-

- (i) ⁴[Investment Subsidy of 30% of State tax due and deposited, for seven years;]
- (ii) ⁵[Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years.]

9.17.3 Enterprises other than enterprises engaged in manufacturing of cattle feed/ poultry feed/ fish feed, as mentioned in part B of annexure IV appended to the scheme and making investment more than twenty five lakh shall be granted the following benefits:-

- (i) ⁶[Investment Subsidy of 60% of State tax due and deposited, for seven years;]
- (ii) ⁷[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years;]
- (iii) ⁸[Deleted]
- (iv) Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of amount paid to the suppliers for the plant excluding civil work, subject to a maximum of Rs. twenty five lakh.

⁹**9.17.4** TSP area enterprises of Agri-processing and Agri-marketing sector as mentioned in Part B of Annexure IV appended to the scheme, shall in addition to the benefits as mentioned in clauses 9.17.1 to 9.17.3 above, be granted 5% capital interest subsidy.]]

¹⁰[¹¹**9.17.5 Deleted]]**

¹²[9.18 Bio-Technology Sector:

9.18.1 Enterprises making an investment in bio-technology sector, shall be granted Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 30% of amount paid to the suppliers for the plant excluding civil work, subject to a maximum of Rs. One crore, for a new unit.

9.18.2 Enterprises making an investment more than rupees five crore but up to rupees twenty five crore in bio-technology sector, shall be granted the following benefits:-

¹ Inserted by order no. F.12(105)FD/Tax/2014-pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015.

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018 for the expression "**9.17.1** Enterprises as mentioned in part A of annexure IV appended to the scheme shall be granted the following benefits:-

(i) 5% interest subsidy;

(ii) Exemption from payment of 50 % of Entry Tax on Plant & Machinery brought into the local areas before the date of commencement of Commercial Production / Operation."

³ Insertion by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁵ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years."

⁶ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁸ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "Exemption from payment of 50 % of Entry Tax on Plant & Machineries brought into the local areas before the date of commencement of Commercial Production / Operation;"

⁹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018 for the expression "**9.17.4** Notwithstanding anything contained in clause 9.2 enterprises engaged in manufacturing of ⁹[cattle feed/ poultry feed/fish feed], ⁹ [as mentioned in part B of annexure IV appended to the scheme shall only be granted 5% interest subsidy."

¹⁰ Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-54 dated 09.11.2016 w.e.f. 17.05.2016.

¹¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "100% exemption from payment of conversion charges under sub-rule (2-A) of rule 8 of the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) Rules, 2007 for setting up of Agro-Processing and Agri-Marketing Enterprise whose project is sanctioned before 31st March, 2019 under the Rajasthan Agro- Processing and Agri-Marketing Promotion Policy 2015."

¹² Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 19.11.2015.

- (a) ¹[Investment Subsidy of 60% of State tax due and deposited, for seven years;]
- (b) ²[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.]

9.18.3 Enterprises making an investment more than rupees twenty five crore in bio-technology sector, shall be granted the following benefits:-

- (a) ³[Investment Subsidy of 70% of State tax due and deposited, for seven years;]
- (b) ⁴[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and]
- (c) ⁵[**Deleted**]
- (d) 50% additional exemption from payment of Stamp Duty on purchase or lease of land and construction or improvement on such land.]

⁶[9.19 Food Processing Sector:

9.19.1 Enterprises making investment more than rupees twenty five lac in food processing sector shall be granted the following benefits:-

- (i) ⁷[Investment Subsidy of 60% of State tax due and deposited, for seven years;]
- (ii) ⁸[Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and]
- (iii) Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of amount paid to the suppliers for the plant excluding civil work, subject to a maximum of Rs. twenty five lakh.]

9A. BENEFITS TO SERVICE ENTERPRISE IN THRUST SECTOR:

9A.1 Service enterprises in the sectors mentioned hereunder shall be allowed benefits as mentioned in the relevant sector, in addition to benefits mentioned in ⁹[clauses 4, 6 and 7], if applicable.

9A.2 IT Sector:

9A.2.1 Enterprises making a minimum investment of twenty five lac rupees in the IT sector shall be granted 5% interest subsidy on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in service related to IT sector, for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial operation, subject to a maximum of five lac rupees per annum i.e. twelve calendar months, on the conditions as laid down in clause 10.9 of the Scheme;

9A.2.2 Enterprises making a minimum investment of five crore rupees in the IT sector shall be granted 50 % additional exemption of Stamp Duty on purchase or lease of land and construction or improvement on such land, in addition to benefits mentioned in clause 9A.2.1.]

¹⁰[9A.3 Bio-technology Sector:

9A.3.1 Enterprises making a minimum investment of rupees twenty five crore in the Bio-technology sector shall be granted the following benefits:-

- (i) 5% interest subsidy;
- (ii) ¹¹[**Deleted**]
- (iii) Additional 50% Exemption from payment of Stamp Duty on purchase or lease of land and construction or improvement on such land; and

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise for seven years;"

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and"

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 70% of VAT and CST which have become due and have been deposited by the enterprise for seven years;"

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁵ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "100% exemption from payment of Entry Tax on capital goods for setting up of plant, brought into the local area before the date of commencement of commercial production; and"

⁶ Inserted by order no. F.12(67)FD/Tax/2016-78 dated 22.02.2017 w.e.f. 08.10.2014.

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁸ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;"

⁹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "clauses 5, 6 and 7"

¹⁰ Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 19.11.2015.

¹¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "Additional Reimbursement of 25% of amount of VAT paid on purchase of equipment for a period upto seven years from the date of issuance of entitlement certificate;"

(iv) ¹[Deleted]]²[9A.4 Tourism Sector:

9A.4.1 Enterprises of the tourism sector covered under sub-clause (a), (b),(bb) and (bbb) of clause 2 (xxxviii) of the Scheme shall be granted the following benefits:—

- (a) Investment Subsidy of 50% of State tax due and deposited, for seven years;
- (b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years;
- (c) Land allotment in urban and rural areas at DLC rates;
- (d) 25% additional exemption from payment of stamp duty chargeable on the instrument of purchase or lease of more than 100 years old heritage property in the State, for the purpose of hotel development under the Scheme declared by the Tourism Department as provided in notification no. F.12 (20) FD/ Tax / 2005- 219 of 24.03.2005;
- (e) 50% additional exemption from payment of conversion charges; and
- (f) 100% exemption from payment of development charges shall be provided in accordance with the notifications/ circulars/ orders issued by the concerned departments for implementation of Tourism Policy of the State Government.

9A.4.2 Notwithstanding anything contained in 9A.4.1 above, an enterprise making investment in the tourism sector defined under sub-clause (c) of clause 2 (xxxviii) of the Scheme shall be granted the benefits, as may be provided to it by the State Empowered Committee.]

10. PROVISIONS RELATED TO BENEFITS

10.1. ³[**Maximum Extent of Subsidy:** Notwithstanding anything contained in the scheme, the total amount of subsidy (investment subsidy + employment generation subsidy + additional Investment subsidy) in any period shall not exceed the amount of State tax due and deposited in that period. Moreover, for the enterprises other than those making investment in the Backward Area and Most backward Area the total amount of subsidy paid shall not exceed the eligible fixed capital investment as approved by the appropriate Screening Committee.]

10.2. Period of Benefit: The period of benefit, wherever applicable, shall be counted from the ⁴[from the date of the issuance of the Entitlement Certificate, unless otherwise specified in the scheme]

10.3. Employment Generation Subsidy:

⁵[⁶⁷**10.3.1** Subject to the provisions of the scheme, the amount of employment generation subsidy per employee per year shall be as per the table given below:

S. No.	Category of Enterprise	Category of Employee	Bonafide resident of Rajasthan (Amount in Rs.)	Other than bonafide residents of Rajasthan (Amount in Rs.)
1.	2.	3.	4.	5.
1.	Enterprises, located in backward and most	Women/ SC/ST/ Person	45,000	30,000

¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "100% exemption from payment of Entry Tax on equipments brought into the local area for rendering of services, before the date of commencement of commercial operation."

² Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017.

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "**Maximum Extent of Subsidy:** The maximum amount of subsidy (investment subsidy + employment generation subsidy + additional Investment subsidy) in any period shall not exceed the amount of VAT and CST due and paid in that period. Moreover, ³[for the enterprises other than those making investment in the Backward Area and Most backward Area] the total amount of subsidy paid shall not exceed the eligible fix capital investment as approved by the appropriate Screening Committee."

⁴ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.10.2014 for the expression "from the date of the issuance of the Entitlement Certificate issued under the Scheme."

⁵ Substituted by order no. F.12(105)FD/Tax/2014-96 dated 03.11.2015 w.e.f. 03.11.2015 for the expression "The amount of employment generation subsidy per employee per year ⁵[] shall be Rs. 30000/- for Women/ SC/ST/ Person with disability (PwD) categories of employees and Rs 25,000/- for others, and shall be calculated on monthly basis."

⁶ Substituted by order no F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 08.03.2016 for the expression "The amount of employment generation subsidy per employee per year shall be Rs. 30000/- for Women/ SC/ST/ Person with disability (PwD) categories of employees and Rs 25,000/- for others, however, for the enterprises of Agro-processing and Agri-marketing sector the amount of employment generation subsidy per employee per year shall be Rs. 37500/- for Women/ SC/ST/ Person with disability (PwD) categories of employees and Rs 30,000/- for others. The amount of employment generation subsidy shall be calculated on monthly basis."

⁷ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018 for the expression "The amount of employment generation subsidy per employee per year shall be Rs. 30,000/- for Women/ SC/ST/ Person with disability (PwD) categories of employees and Rs 25,000/- for others:

Provided that for the enterprises of Agro-processing and Agri-marketing sector the amount of employment generation subsidy per employee per year shall be Rs. 37,500/- for Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/Person with disability (PwD) categories of employees and Rs 30,000/- for others:

Provided further that for Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise, the amount of employment generation subsidy per employee per year shall be Rs. 35,000/- for Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) category of employees and Rs 30,000/- for others.]]

⁷[Provided further that for enterprises other than cement manufacturing enterprises, making investment in backward and most backward area, the amount of employment generation subsidy per employee per year for bonafide resident of Rajasthan shall be Rs. 40,000/- for women/ Scheduled Caste (SC)/ Scheduled tribe (ST)/ Person with disability (PwD) category of employees and Rs. 35,000/- for others."

	backward area other than cement manufacturing enterprises	with disability (PwD)		
		Others	40,000	25,000
2.	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise	Women/ SC/ST/ Person with disability (PwD)	40,000	35,000
		Others	35,000	30,000
3.	Enterprise of Agro-processing and Agri-marketing sector	Women/ SC/ST/ Person with disability (PwD)	42,500	37,500
		Others	35,000	30,000
4.	Others	Women/ SC/ST/ Person with disability (PwD)	35,000	30,000
		Others	30,000	25,000

]]

¹[**10.3.1A** The employment generation subsidy under clause 10.3.1 shall be granted only to such enterprises,-

- who have commenced commercial production prior to 01.05.2018; or
- to whom an Entitlement Certificate or any customized package for benefits under the scheme has already been issued prior to 01.05.2018.

10.3.1B Notwithstanding anything contained in the scheme the employment generation subsidy for the enterprises, which have commenced commercial production on or after 01.05.2018 and/or to whom any Entitlement Certificate and/or customize package for benefits under the scheme has not been issued prior to 01.05.2018 shall be granted only for such employees which are domiciled in Rajasthan in accordance with clause 10.3.1C or 10.3.1D, as the case may be.

10.3.1C Subject to the provisions of the scheme, the amount of employment generation subsidy for,-

- Enterprises, located in backward and most backward area other than cement manufacturing enterprises;
- Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise; and
- Enterprise of Agro-processing and Agri-marketing sector

shall be calculated as per the table given below on the condition that such enterprises have commenced commercial production on or after 01.05.2018 and any Entitlement Certificate and/ or customize package for benefits under the scheme has not been issued to them prior to 01.05.2018:

S. No.	Category of Enterprise on the basis of Percentage of Persons Domiciled in Rajasthan in total employment provided by the Enterprise	Category of Employee	Amount of subsidy per employee per year of completed service (Amount in Rs.)
1.	2.	3.	4.
1.	Upto 40%	Women/ SC/ST/ Person with disability (PwD)	50,000/-
		Others	45,000/-
2.	More than 40% upto 60%	Women/ SC/ST/ Person with disability (PwD)	60,000/-
		Others	55,000/-
3.	More than 60% upto 80%	Women/ SC/ST/ Person with disability (PwD)	70,000/-
		Others	65,000/-
4.	More than 80%	Women/ SC/ST/ Person with disability (PwD)	80,000/-
		Others	75,000/-

Provided that an additional employment generation subsidy of Rs. 5,000/- per employee per year of completed service shall be given for the employee of category of SC/ST, if the percentage of Persons of category of SC/ST Domiciled in Rajasthan in total employment provided by the Enterprise is more than 15%.

10.3.1D Subject to the provisions of the scheme, the amount of employment generation subsidy for the enterprises, which have commenced commercial production on or after 01.05.2018 and to whom any Entitlement Certificate and/ or customized package for benefits under the scheme has not been issued prior to 01.05.2018, other than those mentioned in clause 10.3.1C shall be calculated as per the table given below:

¹ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018.

S. No.	Category of Enterprise on the basis of Percentage of Persons Domiciled in Rajasthan in total employment provided by the Enterprise	Category of Employee	Amount of subsidy per employee per year of completed service (Amount in Rs.)
1.	2.	3.	4.
1.	Upto 40%	Women/ SC/ST/ Person with disability (PwD)	45,000/-
		Others	40,000/-
2.	More than 40% upto 60%	Women/ SC/ST/ Person with disability (PwD)	55,000/-
		Others	50,000/-
3.	More than 60% upto 80%	Women/ SC/ST/ Person with disability (PwD)	65,000/-
		Others	60,000/-
4.	More than 80%	Women/ SC/ST/ Person with disability (PwD)	75,000/-
		Others	70,000/-

Provided that an

additional employment generation subsidy of Rs. 5,000/- per employee per year of completed service shall be given for the employee of category of SC/ST, if the Percentage of Persons of category of SC/ST Domiciled in Rajasthan in total employment provided by the Enterprise is more than 15%.

10.3.1E The enterprises availing the benefits of employment generation subsidy under clause 10.3.1 may opt to avail the benefits of employment generation subsidy for persons domiciled in Rajasthan, in accordance with clause 10.3.1C or 10.3.1D, as the case may be, by submitting an application in writing, to the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer, as the case may be.]

¹[² **10.3.2** The amount of employment generation subsidy shall be calculated on monthly basis.]]

10.3.3 The enterprise shall be eligible to avail employment generation subsidy only if it has made contribution for EPF/ESI and in case it is not liable to contribute the EPF/ESI, the enterprise shall get all employees insured for treatment of medical illness, at its cost.

10.4. Subsidy in case of expansion and revival of sick industrial enterprises:

³[10.4.1 In case of expansion and revival of sick industrial enterprises, the amount of Investment subsidy shall be calculated on the amount of additional of State tax due and deposited after Expansion or revival, as the case may be, over and above the maximum annual State tax due and deposited by the enterprise for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be. Where the tax rate differs in the three years immediately preceding the year of the commencement of commercial production/ or revival of sick industrial enterprise, the maximum annual tax payable shall be rationalized by considering the highest tax rate in these three years. In case of change in the rate of tax of any goods, the maximum annual tax, in the three years immediately preceding the year of the commencement of commercial production/ or revival of sick industrial enterprise, as the case may be, shall be calculated at the new tax rate(s).]

10.4.2 In case of expansion, employment generation subsidy for a month shall be allowed only for the employees appointed under expansion over and above the existing employees.

10.4.3 In case of revival of sick industrial enterprises, employment generation subsidy for a month shall be allowed only for the employees appointed over and above the maximum employment level attained in any month during the preceding three years from the date of its declaration as a sick industrial enterprise.

⁴[10.4.4 In case of expansion and revival of sick industrial enterprises, the employment generation subsidy shall not exceed 20% of State tax due and deposited over and above the maximum annual State tax due and deposited

¹ deleted by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014 "The amount of employment generation subsidy per employee per year shall be increased by 5% on 1st April of every year."

² inserted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 08.03.2016.

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "In case of expansion and revival of sick industrial enterprises, the subsidy shall be calculated on the amount of additional tax (VAT + CST) payable and deposited after Expansion or revival, as the case may be, over and above the maximum annual tax (VAT + CST) payable for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be. Where the tax rate differs in the three years immediately preceding the year of the commencement of commercial production/ or revival of sick industrial enterprise, the maximum annual tax payable shall be rationalized by considering the highest tax rate in these three years. In case of change in the rate of tax of any goods, the maximum annual tax, in the three years immediately preceding the year of the commencement of commercial production/ or revival of sick industrial enterprise, as the case may be, shall be calculated at the new tax rate(s)."

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "In case of expansion and revival of sick industrial enterprises, the employment generation subsidy shall not exceed 20% of VAT and CST deposited over and above the maximum annual tax (VAT + CST) payable for any of the three years

by the enterprise, for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, calculated as per clause 10.4.1.]

- 10.5.** ¹[**Maximum Extent of Exemption:** Notwithstanding anything contained in the scheme, the total extent of exemption from payment of tax/ fee in any case for any period shall not exceed 100% of exemption from payment of such tax / fee. Moreover, the total amount of exemption of Mandi Fee shall not exceed the Eligible Fixed Capital Investment (EFCI) as approved by the appropriate Screening Committee.]

²[³[**10.5.1.- Deleted**]]

10.6. Exemption in cases of expansion and revival of sick industrial enterprises:

10.6.1 The exemption of ⁴[electricity duty and Mandi fee] shall be allowed only on the additional volume of turnover or additional consumption of electricity, as the case may be, achieved/ made by the enterprise after expansion or revival of the sick industrial enterprise, as the case may be, over and above the maximum annual turnover / maximum annual consumption of electricity, in any of the three years immediately preceding to the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, on which such tax/ duty/ fee was payable and has been deposited (unless exempted under RIPS-2003 or RIPS-2010 or under this Scheme) into the Government exchequer. This exemption in any year shall be allowed only after attainment of the maximum annual turnover or maximum annual consumption of electricity, as the case may be, of the three years immediately preceding to the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, in that year.

10.6.2 The exemption from land tax shall be provided only on the additional area of land on which land tax is payable after expansion or revival of the sick industrial enterprise, as the case may be, over and above the area of land on which such tax was payable and deposited (unless exempted under RIPS-2003 or RIPS-2010 or under this Scheme) into the government exchequer before expansion or revival of the sick industrial enterprise, as the case may be.

10.7 Textile Sector:

10.7.1 Interest Subsidy:

- (a) The interest subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. The enterprise availing the benefit or incentives or subsidy under any other Scheme/package of State Government shall not be eligible to get benefit under the Scheme.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in plant & machinery as specified under the TUF Scheme of Government of India. Interest subsidy shall be provided to the extent that effective subsidy including subsidy/reimbursement provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s) ⁵[]
- ⁶[(bb) The interest subsidy shall be allowed on the term loan as mentioned in sub-clause (b) above on the condition that the loan has been sanctioned on or after 22.07.2013.]
- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.

immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, calculated as per clause 10.4.1."

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "**Maximum Extent of Exemption of Mandi Fee:** The total amount of exemption of Mandi Fee shall not exceed the Eligible Fixed Capital Investment (EFCI) as approved by the appropriate Screening Committee."

² Inserted by order no. F.12(105)FD/Tax/2014 Pt.I-51 dated 25.10.2016 w.e.f. 08.10.2014.

³ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "**10.5.1 Exemption from Payment of Entry Tax:**

The exemption from payment of entry tax shall be available on the following, namely:-

- (i) Capital goods for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production;
- (ii) Equipment required for rendering services by new enterprise or by existing enterprise under expansion, brought into the local areas before the date of commencement of commercial operation:

Provided that any amount of tax in respect of capital goods and/or equipments for which entitlement certificate in Form-V appended to the Rajasthan Investment Promotion Scheme-2014 is issued, has already been deposited by the enterprise prior the date of issuance of such entitlement certificate shall not be refunded.]

³[Provided further that where the enterprise to which a customized package has been issued and has applied under clause 8.4.1 for benefit under the Scheme, the benefit of exemption from payment of Entry Tax, if applicable, shall be allowed subject to the time period mentioned in clause 8.4.2, on Capital goods or Equipments brought into the local areas before the date on which the enterprise has completed the committed investment and has provided committed employment."

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "luxury tax, electricity duty, entertainment tax and mandi fee"

⁵ "and disbursement of the loan is made within the operative period of the Scheme." deleted by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

⁶ Inserted by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

- (d) The interest subsidy shall be allowed for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production¹[]
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from five years period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.
- (f) The enterprise shall obtain acknowledgement of filing Entrepreneur's Memorandum (EM) with the concerned District Industries Center (DIC) or Industrial Entrepreneur's Memorandum (IEM) with Government of India.
- (g) Interest subsidy shall be available for plant and machinery as specified under the TUF Scheme of Government of India and in case of manufacturing of recycled fibre, for plant and machinery as may be specified by the State Government in Finance Department, duly certified by the competent authority like Chartered Engineer.

²[10.7.2.- Deleted]

10.7.3 Capital Subsidy on Zero Liquid Discharge Based Treatment Plant:

- (a) The enterprise shall produce a certificate to the effect that the effluent treatment plant set up by it is a zero liquid discharge based effluent treatment plant from the Rajasthan State Pollution Control Board.
- (b) The capital subsidy shall be allowed where the zero liquid discharge based effluent treatment plant has been set up by the enterprise along with the plant for manufacturing of textile by the enterprise. No subsidy shall be allowed where zero liquid discharge based effluent treatment plant has been set up at a site other than the site of plant for manufacturing of textile by the enterprise.
- (c) The zero liquid discharge based effluent treatment plant shall be set up by the enterprise during the operative period of the Scheme.
- (d) The enterprise availing capital subsidy under any other Scheme / package of the State Government shall not be eligible for capital subsidy under this Scheme.

³[10.8 Desalination sector:

⁴[10.8.1 Special Investment Subsidy:

- (a) The Special Investment Subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where the enterprise is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the Special Investment Subsidy shall not be allowed on such investment.
- (b) The Special Investment Subsidy shall be allowed on the purchase of membrane for use in desalination of water and shall be equal to 50% of the State tax which have been paid on purchase of membrane as shown in tax invoice.
- (c) The Special Investment Subsidy shall be allowed for seven years from the date of issuance of the Entitlement Certificate.

¹ "in case of first repayment of term loan has taken place before the commencement of commercial production, otherwise from the date of first repayment of term loan." deleted by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "**10.7.2 Reimbursement of VAT:**

- (a) Reimbursement of VAT shall be made only to the enterprise manufacturing such goods, for sale by him, which are exempted from tax under Rajasthan Value Added Tax Act, 2003.
- (b) The enterprise shall get registration under Rajasthan Value Added Tax Act, 2003 and shall purchase yarn, fibre, recycled fibre yarn, cotton and pet bottles from a dealer registered under Rajasthan Value Added Tax Act, 2003 on VAT invoice.
- (c) The enterprise shall furnish information regarding purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles made by him against VAT invoice, for use in manufacturing of goods within the State, for sale by him through the official website of the Commercial Taxes Department in the manner as provided therein.
- (d) Reimbursement of VAT shall be made to the enterprise eligible under the Scheme for five years from the date of issuance of the Entitlement Certificate issued under the Scheme.
- (e) Enterprise shall not be eligible for reimbursement of VAT if the enterprise has claimed Input Tax Credit under Rajasthan Value Added Tax Act, 2003 on the purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles.
- (f) In case of expansion, the benefit of reimbursement of VAT shall be allowed only on the purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles, over and above the maximum amount of purchases of said goods in any of the three consecutive years immediately preceding to the year of expansion. This reimbursement in any year shall be allowed only after attainment of the maximum annual turnover of the three consecutive years immediately preceding to the year of the commencement of commercial production/ operation or revival of sick industrial enterprise, as the case may be, in that year."

³ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "**10.8.1 Reimbursement of VAT for Desalination Sector:**

- (a) The reimbursement of VAT on purchase of capital goods within the State shall be allowed to the eligible enterprises for setting up of desalination plant for the capital goods purchased by it before the date of commencement of commercial production.
- (b) The reimbursement of VAT on purchase of membrane for use in desalination of water shall be allowed to the enterprise for seven years from the date of issuance of the Entitlement Certificate.
- (c) The enterprise shall get registration under Rajasthan Value Added Tax Act, 2003 and shall purchase capital goods from a dealer registered under Rajasthan Value Added Tax Act, 2003 against VAT invoice.
- (d) The enterprise shall furnish information regarding purchase of capital goods and membrane, as the case may be, made by him against VAT invoice, for use in setting up and/or operating desalination plant within the State, through the official website of the Commercial Taxes Department in the manner as provided therein.
- (e) Enterprise shall not be eligible for reimbursement of VAT if the enterprise has claimed Input Tax Credit under Rajasthan Value Added Tax Act, 2003 on the purchase of plant and machinery or equipment or membrane."

- (d) The enterprise shall get registration under Rajasthan Goods and Services Tax Act, 2017 and shall purchase membrane from a taxable person under Rajasthan Goods and Services Tax Act, 2017 against Tax invoice.
- (e) The enterprise shall furnish information regarding purchase of membrane, made by him against Tax invoice, for use in operating desalination plant within the State, through the official website of the Commercial Taxes Department in the manner as provided therein.
- (f) Enterprise shall not be eligible for Special Investment Subsidy, if the enterprise has claimed Input Tax Credit under Rajasthan Goods and Services Tax Act, 2017 on the purchase of membrane.]

10.9 IT Sector:

10.9.1 Interest Subsidy:

- (a) The interest subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where for any investment made by the enterprise, it is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the interest subsidy shall not be allowed on such investment.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in IT Sector. Interest subsidy shall be provided to the extent that effective subsidy including subsidy provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (d) The interest subsidy shall be allowed from the date of commencement of commercial production, for a period of five years or up to the period of repayment of loan, whichever is earlier.
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from five years period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.]

¹[10.10 ESDM Sector- For Enterprises eligible to avail benefits under clause 9.5.5:

10.10.1 Investment Subsidy:

- (a) ²[The amount of Investment Subsidy shall be equal to 100% of State tax due and deposited.]
- (b) The investment subsidy shall be allowed for a period of ten years from the date of issuance of entitlement certificate.
- (c) ³[The investment subsidy shall not be allowed on the intra-state supply of such goods, which have been subsequently supplied by the purchasing enterprise(s) in any manner other than by way of intra-state supply.]
- (d) The amount of investment subsidy, if already allowed/ availed by the enterprise on the sale of such goods as mentioned in sub-clause (c) above, shall be reduced from the amount of Investment subsidy of the subsequent quarters of the year.
- (e) The investment subsidy shall be allowed without any limit or linkage with Eligible Fixed Capital investment (EFCI).

10.10.2 Interest Subsidy:

- (a) The interest subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where for any investment made by the enterprise, it is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the interest subsidy shall not be allowed on such investment.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in ESDM Sector. Interest subsidy shall be provided to the extent that effective subsidy including subsidy provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).

¹ Inserted by order no. F.12(105)FD/Tax/2014 pt.I-96 dated 03.11.2015 w.e.f. 01.10.2015.

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "The amount of investment subsidy shall be equal to 100% of the amount of VAT and CST which has become due and has been deposited by the enterprise."

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "The investment subsidy shall not be allowed on within State sale of such goods, which has been subsequently sold by the purchasing dealer(s) in the course of inter-State trade or commerce and/or in the course of export outside the territory of India and/ or disposed of by the purchasing dealer(s) by way of stock transfer/depot transfer/ consignment transfer."

- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (d) The interest subsidy shall be allowed from the date of commencement of commercial production, for a period of ten years or up to the period of repayment of loan, whichever is earlier.
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from the period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.
- (f) The maximum amount of interest subsidy shall not exceed fifty lac rupees per annum.]

¹[**10.11 Agro-processing and Agri-marketing sector:**

10.11.1 Interest Subsidy:

- (a) The interest subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where for any investment made by the enterprise, it is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the interest subsidy shall not be allowed on such investment.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in Agro-processing and Agri-marketing sector. Interest subsidy shall be provided to the extent that effective subsidy including subsidy provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (d) The interest subsidy shall be allowed from the date of commencement of commercial operation, for a period of five years or up to the period of repayment of loan, whichever is earlier.
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from the period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.
- (f) ²[The maximum amount of interest subsidy shall not exceed Rs. seven lakh fifty thousand per annum.]

10.11.2 Capital Subsidy on Zero Liquid Discharge Based Treatment Plant:

- (a) The enterprise shall produce a certificate to the effect that the effluent treatment plant set up by it is a zero liquid discharge based effluent treatment plant from the Rajasthan State Pollution Control Board.
- (b) The capital subsidy shall be allowed where the zero liquid discharge based effluent treatment plant has been set up by the enterprise along with the plant for manufacturing. No subsidy shall be allowed where zero liquid discharge based effluent treatment plant has been set up at a site other than the site of the plant for manufacturing.
- (c) The zero liquid discharge based effluent treatment plant shall be set up by the enterprise during the operative period of the Scheme.
- (d) The enterprise availing capital subsidy under any other Scheme / package of the State Government shall not be eligible for capital subsidy under this Scheme.]

³[**10.11.3 Capital Interest subsidy:**

- (a) The capital interest subsidy shall be in addition to any other incentive available under the scheme and under any other Scheme of Government of India.
- (b) The capital interest subsidy shall be allowed on the term loan upto Rs 20 lac taken by TSP area enterprise, from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in TSP area.

¹ Inserted by order no. F.12(105)FD/Tax/2014 pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015.

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "The maximum amount of interest subsidy shall not exceed five lac rupees per annum."

³ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

- (c) Capital interest subsidy shall be provided to the extent that effective subsidy including subsidy provided under the scheme and provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
- (d) The capital interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (e) The capital interest subsidy shall be allowed from the date of commencement of commercial operation, for a period of five years or up to the period of repayment of loan, whichever is earlier.
- (f) The capital interest subsidy shall be given to the enterprise which pays regular instalments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get capital interest subsidy for the default period and such defaulting period will be deducted from the period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.]

¹**[10.12 Bio-Technology Sector:**

10.12.1 Interest Subsidy:

- (a) The interest subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where for any investment made by the enterprise, it is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the interest subsidy shall not be allowed on such investment.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for investment made in purchase of equipment for services related to Bio-technology sector. Interest subsidy shall be provided to the extent that effective subsidy including subsidy provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (d) The interest subsidy shall be allowed from the date of commencement of commercial operation, for a period of five years or up to the period of repayment of loan, whichever is earlier.
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from the period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.
- (f) The maximum amount of interest subsidy shall not exceed five lac rupees per annum i.e. twelve calendar months.

10.12.2 Capital Subsidy on Zero Liquid Discharge Based Treatment Plant:

- (a) The enterprise shall produce a certificate to the effect that the effluent treatment plant set up by it is a zero liquid discharge based effluent treatment plant from the Rajasthan State Pollution Control Board.
- (b) The capital subsidy shall be allowed where the zero liquid discharge based effluent treatment plant has been set up by the enterprise along with the plant for manufacturing. No subsidy shall be allowed where zero liquid discharge based effluent treatment plant has been set up at a site other than the site of the plant for manufacturing.
- (c) The zero liquid discharge based effluent treatment plant shall be set up by the enterprise during the operative period of the Scheme.
- (d) The enterprise availing capital subsidy under any other Scheme / package of the State Government shall not be eligible for capital subsidy under this Scheme.]

²**[10.13 Infrastructure support:**

- (a) The infrastructure support shall be allowed to the eligible enterprises for development of infrastructure related to construction of Road, Supply of Water and Electricity up to the premises of new industrial unit.
- (b) The amount of infrastructure support shall be equal to the amount paid by the enterprise for development of infrastructure related to construction of Road, Supply of Water and Electricity up to the premises of new industrial unit to the concerned Government department/ undertaking/ companies subject to a maximum limit of Rs. five crore.
- (c) To avail the infrastructure support the enterprise shall made the payment to the concerned department of the State Government for construction of Road, Supply of Water and Electricity up to the premises of new industrial unit and shall submit the proof thereof at the time of making the claim.

¹ Inserted by order no. F.12(11)FD/Tax/2016 -243 dated 08.03.2016 w.e.f. 19.11.2015.

² Inserted by order no. F.12(105)FD/Tax/2014-Pt.1-51 dated 25.10.2016 w.e.f. 25.10.2016.

- (d) The infrastructure support shall be paid after the commencement of commercial production.]

¹[10.14 Secured Loan:

- (a) The secured loan shall be in addition to any other incentive, but shall not be available to the enterprise availing interest subsidy, under the scheme.
- (b) The secured loan shall be granted on the basis of the taxes and duties paid to the State Government under any State law excluding:
 - (i) electricity duty;
 - (ii) mandi cess or fee; and
 - (iii) the amount of State Tax reimbursed as subsidy.
- (c) The maximum extent of secured loan shall be 50% of taxes and duties due and deposited by the enterprise
- (d) The secured Loan shall be sanctioned to the enterprise on the conditions mentioned in clause 10.14.1 of the scheme and where the enterprise violates any of the conditions mentioned in the scheme, it shall be recovered in accordance with the provisions of clause 10.14.2 of the scheme.

10.14.1 Conditions for Secured Loan:

- (a) The loan shall be sanctioned only for the purpose of creating fixed assets in Rajasthan.
- (b) The Loan shall be sanctioned annually beginning after the year of commencement of the commercial production/ operation and shall be for a period of 7 years.
- (c) The amount of loan shall be repaid after 7 years. i.e. loan of the first year after year of commencement of the commercial production/ operation shall be repaid in 8th year along with interest payable thereon, that of 2nd year in the 9th year, that of 3rd year in 10th year, that of 4th year in 11th year, that of 5th year in 12th year, that of 6th year in 13th year and that of the 7th year in the 14th year. In the 14th year the entire Loan along with interest payable thereon, shall be repaid.
- (d) The Loan shall be secured by creating first or second charge, as the case may be, on the fixed assets of the enterprise.
- (e) Until the Loan is repaid in full, an enterprise shall not -
 - (i) sell or otherwise dispose of or lease out wholly or in part or affect any change in its ownership of the fixed assets;
 - (ii) close or shift to a new location; or
 - (iii) change the name and/or constitution without obtaining prior written permission of the Commissioner, Industries at least 30 days prior to the contemplated event.
- (f) If an enterprise, which has obtained Loan:-
 - (i) stops normal production for a period exceeding six months during any year while the Loan amount or part thereof is still due for repayment, or
 - (ii) violates condition as mentioned in this clause or any other clause of this scheme, the whole of the amount along with interest outstanding on the date of occurrence of such event shall become immediately recoverable from the enterprise.
- (g) The defaulting enterprise shall pay interest on the amount remaining unpaid, from the date of default to the date of repayment at the rate of 18% per annum.
- (h) If the amount of an instalment is not paid on the due date, the entire amount of loan remaining unpaid shall be recoverable immediately with interest @ 18% per annum from the date of default.
- (i) All expenses in connection with the preparation of legal documents, including stamp duty and other incidental charges shall be borne and paid by the enterprise.

10.14.2 Recovery of Secured Loan:

- (a) Where the enterprise to whom secured loan is sanctioned under the scheme and such enterprise has violated the conditions as mentioned in clause 10.14.1 of the scheme, the Commissioner, Industries shall serve, a written notice to such enterprise, requiring him to pay the remaining amount of secured loan along with interest @ 18% per annum within such time and in such manner as mentioned in the said notice.
- (b) Where the enterprise fails to deposit such amount within such period as mentioned in the notice issued under sub-clause (a) above, same shall be recovered by the Commissioner, Industries or any other officer authorised by him, as an arrear of land revenue.
- (c) Notwithstanding anything contained in sub-clause (a) and (b) above, the Commissioner, Industries or any other officer authorised by him, by a notice in writing may require any person who hold or may subsequently hold any money for or on account of such enterprise, to pay the amount mentioned in the notice issued under sub-clause (a)

¹ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018.

above, along with interest at the rate of 18% per annum, in the manner as specified in the notice either forthwith or upon the money becoming due from him or being held by him within the time specified in the notice, so much of the money as is sufficient to pay by such enterprise in respect of remaining amount or whole of the money, when it is equal to or less the amount recoverable by such enterprise.]

11. PROCEDURE FOR CLAIMING INCENTIVES

11.1 Claims for Exemption from Stamp Duty and/or Conversion Charges:

11.1.1 The enterprise making investment for setting up of a new enterprise or for expansion or for revival of Sick Industrial Enterprise under the Scheme, shall submit a duly completed application in Form-I, appended to the Scheme, for availing exemption from Stamp duty/ Conversion Charges, along with a project report duly certified by a Chartered Accountant ¹[and a self-attested declaration in support of the facts of the application], to the Member Secretary of the appropriate Screening Committee. In case of revival of sick industrial enterprise, the enterprise shall also submit an undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years.

²11.1.2 The Member Secretary of the appropriate Screening Committee, on receipt of such application shall register the application and shall examine the applicability of the scheme for applicant enterprise, and in case he is of the view that,-

- (i) the scheme is applicable to the applicant enterprise he shall register the application and issue an entitlement certificate in Form-II, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid for two years or up to the date of expiry of the operative period of the Scheme, whichever is earlier. However, in case the Member Secretary of the appropriate Screening Committee is of the opinion that the entitlement certificate could not be utilized by the applicant investor due to reasons largely beyond his control, validity of the certificate can further be extended, for two years or up to the date of expiry of the operative period of the Scheme whichever is earlier; and
- (ii) the scheme is not applicable to the applicant enterprise, he shall pass an order in Form IX-A appended to the Scheme and shall forward the same to the applicant enterprise. The Member Secretary shall inform the enterprise to appear before the Screening Committee on the date on which such order is placed before the Appropriate Screening Committee for approval.]

11.1.3 The Member Secretary of the appropriate Screening Committee shall forward copies of the entitlement certificate in Form-II, appended to the Scheme, to the concerned Department / authority immediately. Thereupon, the stamp duty and/or conversion charges would be exempted to the extent as provided in clause 4 and 5 of the Scheme.

³11.1.4 The Member Secretary of the appropriate Screening Committee shall place the application in Form-I, and the exemption certificate issued by him in Form-II or order in Form IX A, as the case may be, before the appropriate Screening Committee for approval in the next meeting of such committee. The committee shall examine the case and if it is found that:-

- (i) the Entitlement certificate so issued or the order so passed is proper, it shall approve the same;
- (ii) the order so passed is erroneous, it shall direct the Member Secretary to grant the entitlement certificate; and
- (iii) the certificate so issued/order so passed is erroneous and prejudicial to the interest of the State Government, it shall revoke the same, after affording an opportunity of being heard to the beneficiary enterprise.]

11.2 Claims for Exemption from Land Tax:

11.2.1 The enterprise making investment for setting up of a new enterprise or for expansion or for revival of sick industrial enterprise under the Scheme, shall submit a duly completed application in Form-I, appended to the Scheme, for availing of exemption from Land Tax, along with a project report duly certified by a Chartered Accountant ⁴[and a self-attested declaration in support of the facts of the application], to the Member Secretary of the appropriate Screening Committee. In case of revival of sick industrial enterprise, the enterprise shall

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "and an affidavit in support of the facts of the application"

² Substituted by order no. F.12(105)FD/Tax/2014 pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015 for the expression "The Member Secretary of the appropriate Screening Committee shall register the application and issue an entitlement certificate in Form-II, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid for two years or up to the date of expiry of the operative period of the Scheme, whichever is earlier. However, in case the Member Secretary of the appropriate Screening Committee is of the opinion that the entitlement certificate could not be utilized by the applicant investor due to reasons largely beyond his control, validity of the certificate can further be extended, for two years or up to the date of expiry of the operative period of the Scheme whichever is earlier."

³ Substituted by order no. F.12(105)FD/Tax/2014 pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015 for the expression "The Member Secretary of the appropriate Screening Committee shall place the application in Form-I and the exemption certificate issued by him in Form-II before the appropriate Screening Committee for approval in the next meeting of such committee. The committee shall examine the case and if it is found that the certificate so issued is erroneous and prejudicial to the interest of the State Government, it shall revise the same, after affording an opportunity of being heard to the beneficiary enterprise."

⁴ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "and an affidavit in support of the facts of the application"

- also submit an undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years.
- 11.2.2 The Member Secretary of the appropriate Screening Committee shall register the application and issue a provisional entitlement certificate in Form-III, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid up to 180 days or the next meeting of the appropriate Screening Committee, whichever is earlier.
- 11.2.3 The Member Secretary shall place the application along with copy of provisional entitlement certificate so issued before the appropriate Screening Committees within forty five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.2.4 In case the committee approves the entitlement of the enterprise for the benefit, the Member Secretary shall issue permanent entitlement certificate in Form-IV, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.2.5 Where the committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-X, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

¹[11.3 Claim for exemption from Electricity Duty and Mandi fee:]

- 11.3.1 ²[The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise under the Scheme, for availing of exemption from payment of Electricity Duty/ Mandi Fee under the Scheme, shall submit duly completed application in Form-I, appended to the Scheme, to the Member Secretary of the appropriate Screening Committee as soon as possible and not later than the expiry of 90 days of the commencement of commercial production/operation. Such application shall be accompanied with the following documents,-
- (i) Copy of project report duly certified by Chartered Accountant;
 - (ii) Proof of investment;
 - (iii) Copies of Challan for the amount of contribution of EPF and/ or ESI deposited or copy of insurance policy obtained for medical treatment of employees;
 - (iv) A self-attested declaration in support of the facts of the application; and
 - (v) An undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years, in case of revival of sick industrial enterprise.]]
- 11.3.2 The Member Secretary shall place the completed application before the appropriate Screening Committee within forty five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "11.3 Claim for exemption from Luxury Tax, Electricity Duty, Entertainment Tax, Mandi Fee and Entry Tax:"

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "11.3.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise under the Scheme, for availing of exemption from payment of Luxury Tax/ Entertainment Tax/ Electricity Duty/ Mandi Fee/ Entry Tax, under the Scheme, shall submit duly completed application in Form-I, appended to the Scheme, to the Member Secretary of the appropriate Screening Committee as soon as possible and not later than the expiry of 90 days of the commencement of commercial production/operation in case applying for benefit of exemption from payment of entry tax and within 90 days of the commencement of commercial production/ operation in other cases. Such application shall be accompanied with the following documents,-

- (i) Copy of project report duly certified by Chartered Accountant;
- (ii) Proof of investment;
- (iii) ²[Copies of Challan for the amount of contribution of EPF and/ or ESI deposited or copy of insurance policy obtained for medical treatment of employees:
Provided that these documents are not required to be accompanied, where the application has been submitted for exemption from payment of entry tax;];
- (iv) ²[A self-attested declaration in support of the facts of the application;]
- (v) An undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years, in case of revival of sick industrial enterprise²; and]
- (vi) ²[list of capital goods required for setting of plant by the manufacturing enterprise, and list of equipment required for rendering the services by the service enterprise, in case of exemption from payment of Entry Tax.

Note: The enterprise shall mention the name of commodities, Quantity and approximate Value in the list of capital goods, or equipments.]]"

- 11.3.3 Where the application has been filed beyond the time period as provided in clause 11.3.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay of more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.
- 11.3.4 ¹[In case, the committee approves the entitlement of the enterprise for the benefits, the Member Secretary shall issue entitlement certificate in Form-V appended to the Scheme and shall forward it to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]
- 11.3.5 Where the committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XI, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

11.4 Claim of Investment and Employment Generation Subsidy:

- 11.4.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing investment and employment generation subsidy under the Scheme, shall submit duly completed application in Form-VI or Form-VII, appended to the Scheme, as the case may be, to the Member Secretary of the appropriate Screening Committee within 90 days of the commencement of commercial production. Such application shall be accompanied by the following documents:
- (i) Copy of project report duly certified by Chartered Accountant;
 - (ii) Proof of investment;
 - (iii) Copies of bills/vouchers along with payment receipts from concerned foreign supplier/suppliers
 - (iv) Copies of Challan for the amount of contribution of EPF and/ or ESI deposited or copy of insurance policy obtained for medical treatment of employees;
 - (v) ²[Proof of deposit of State Tax, if already deposited;]
 - (vi) ³[A self-attested declaration in support of the facts of the application; and]
 - (vii) Certificate of valuation by Chartered Accountant in Form-XIII and Form-XIV appended to the Scheme, as the case may be.
 - (viii) In case of revival of sick industrial enterprise an undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years.
 - (ix) An undertaking to the effect that subsidy is not being availed on second hand machinery.
- 11.4.2 The Member Secretary shall place the completed application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.4.3 Where the application has been filed beyond the time period as provided in clause 11.4.1 above, the appropriate screening committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in case where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.
- 11.4.4 The committee shall after examination of the application, determine the amount of eligible fixed capital investment (EFCI).

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "11.3. In case the enterprise has applied for benefit of entry tax exemption, the appropriate screening committee shall also examine the list of capital goods or equipments submitted by the enterprise. The committee shall approve the name of commodities, Quantity and approximate Value of the capital goods or equipment, which shall be allowed for exemption from payment of entry tax, if brought into the local area before the commencement of commercial production/operation. If the committee approves the entitlement of the enterprise for the benefits mentioned above, the Member Secretary shall issue entitlement certificate in Form-V appended to the Scheme, along with the approved list of capital goods and/or equipment, and shall forward it to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Proof of deposit of VAT/CST, if deposited already;"

³ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "An affidavit in support of the facts of the application; and"

- 11.4.5 After determining the eligible fixed capital investment (EFCI), the committee on being satisfied may approve the entitlement of the enterprise for the benefit, the Member Secretary shall issue entitlement certificate in Form-VIII, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.4.6 Where the committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

11.5 ¹[Claim of Special Investment Subsidy:

- 11.5.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise in desalination sector, for availing the benefit of Special Investment Subsidy shall submit a duly completed application in Form-XV appended to the Scheme, within ninety days of commencement of commercial production along with a project report duly certified by a Chartered Accountant and a self-attested declaration in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee.
- 11.5.2 The Member Secretary of the appropriate Screening Committee shall place the application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.5.3 Where the application has been filed beyond the time period as provided in clause 11.5.1 above, the appropriate screening committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in case where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.
- 11.5.4 In case the committee approves the entitlement of the enterprise for Special Investment Subsidy, the Member Secretary shall issue entitlement certificate in Form-XVI, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.5.5 Where the committee is of the opinion that the enterprise is not eligible for Special Investment Subsidy, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XVII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Claim of Reimbursement of VAT on purchase of ¹[plant and machinery or equipment and membrane]:

- ¹[11.5.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise shall submit a duly completed application,-
 (i) in Form-XV appended to the Scheme, for reimbursement of VAT on purchase of plant and machinery or equipment, as soon as possible and not later than the expiry of 90 days of the commencement of commercial production/operation; and
 (ii) in Form-XVA appended to the Scheme, for reimbursement of VAT on purchase of membrane, within ninety days of commencement of commercial production.
 along with a project report duly certified by a Chartered Accountant and a self-attested declaration in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee.]
- 11.5.2 The Member Secretary of the appropriate Screening Committee shall place the application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.5.3 Where the application has been filed beyond the time period as provided in clause 11.5.1 above, the appropriate screening committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in case where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.
- ¹[11.5.4 In case the committee approves the entitlement of the enterprise for reimbursement of VAT, the Member Secretary shall issue entitlement certificate,-
 (i) in Form-XVI, appended to the Scheme, for reimbursement of VAT on purchase of plant and machinery or equipment; and
 (ii) in Form-XVIA, appended to the Scheme, for reimbursement of VAT on purchase of membrane, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]
- 11.5.5 Where the committee is of the opinion that the enterprise is not eligible for reimbursement of VAT, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XVII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]

11.6 Claim of interest subsidy:

- ¹[11.6.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing interest subsidy under the Scheme, shall submit a duly completed application,-
- (i) in Form- XX appended to the Scheme, in case of textile sector enterprise; and
 - (ii) in Form- XXA appended to the Scheme, in all other cases
- along with the documents required under the said Form, to the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production.]
- 11.6.2 The Member Secretary shall place the application before the appropriate screening committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.6.3 Where the application has been filed beyond the time period as provided in clause 11.6.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.
- ²[11.6.4 In case the Committee approves the entitlement of the enterprise for interest subsidy, the Member Secretary shall issue entitlement certificate,-
- (i) in Form-XXI appended to the Scheme, for textile sector enterprise; and
 - (ii) in Form-XXIA appended to the Scheme, for enterprise other than textile sector enterprise;
- and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]
- 11.6.5 Where the committee is of the opinion that the enterprise is not eligible for interest subsidy, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XXXI, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

11.7 Claim of capital subsidy and determination of cost of zero liquid discharge based effluent treatment plant:

- 11.7.1 ³[The enterprise]s making new investment or investment for expansion or for revival of sick industrial enterprise, for availing the benefit of capital subsidy on zero liquid discharge based effluent treatment plant under the Scheme, shall submit an application in Form- XXIV appended to the Scheme, along with proof of payment made to the suppliers of zero liquid discharge based effluent treatment plant excluding civil work duly verified by the Chartered Accountant, before the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production.
- 11.7.2 The Member Secretary shall place the application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.7.3 Where the application has been filed beyond the time period as provided in clause 11.7.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay in filing of the application.
- 11.7.4 The appropriate Screening Committee after examination of application shall determine the cost of zero liquid discharge based effluent treatment plant excluding civil work eligible for Capital Subsidy.
- 11.7.5 After approval of determination of cost of treatment plant by the State Level Screening Committee, the Member Secretary shall issue an Eligibility Certificate in the Form XXV appended to the Scheme and shall

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "11.6.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing interest subsidy under the Scheme, shall submit a duly completed application in Form- XX appended to the Scheme along with the documents required under the said Form, to the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production."

² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "11.6.4 In case the committee approves the entitlement of the enterprise for interest subsidy, the Member Secretary shall issue entitlement certificate in Form-XXI, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

³ Substituted by order no. F.12(105)FD/Tax/2014 pt.I-96 dated 03.11.2015 w.e.f. 03.11.2015 for the expression "The textile sector enterprise"

forward the copies to all concerned immediately but not later than seven days from the date of approval by the SLSC, unless specifically extended for reasons to be recorded in writing.

11.7.6 Where the committee is of the opinion that the enterprise is not eligible for capital subsidy, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XXXII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

¹[11.8 Deleted]

²[11.8.1 Deleted]

³[11.8.2 Deleted]

⁴[11.8.3 Deleted]

⁵[11.8.4 Deleted]

⁶[11.8.5 Deleted]

⁷[11.9 **Claim of Infrastructure Support:**

11.9.1 The enterprises making new investment, for availing the benefit of infrastructure support shall submit a duly completed application in Form XXXV appended to the Scheme along with the proof of payment to the concerned Department, before the Member Secretary, State Level Screening Committee (SLSC) within 90 days of commencement of commercial production.

11.9.2 The Member Secretary shall verify the amount of payment made by the enterprise for development of infrastructure from the concerned departments.

11.9.3 The Member Secretary shall place the application before appropriate screening committee within 30 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

11.9.4 The Member Secretary shall invite the representatives of the concerned departments, which have verified the payment made by the enterprise for development of infrastructure, in the meeting of the appropriate committee as special invitees.

11.9.5 Where the application has been filed beyond the time period as provided in clause 11.9.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay in filing of the application from the prescribed date of application.

11.9.6 In case the committee approves the entitlement of the enterprise for infrastructure Support, the Member Secretary shall issue entitlement certificate in Form XXXVI appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

11.9.7 Where the committee is of the opinion that the enterprise is not eligible for infrastructure support, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form XXXVII, appended to the Scheme, by the Member Secretary

¹ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "11.8 Claim of Reimbursement of VAT for Textile Sector:"

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"11.8.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing the benefit of reimbursement of VAT shall submit a duly completed application in Form-XXVII appended to the Scheme, before the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production."

³ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"11.8.2 The Member Secretary shall place the application before appropriate screening committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing."

⁴ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"11.8.3 Where the application has been filed beyond the time period as provided in clause 11.8.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit shall be reduced to the extent of delay in filing of the application."

⁵ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"11.8.4 In case the committee approves the entitlement of the enterprise for reimbursement of VAT, the Member Secretary shall issue entitlement certificate in Form-XXVIII, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

⁶ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"11.8.5 Where the committee is of the opinion that the enterprise is not eligible for reimbursement of VAT, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XXXIII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

⁷ Inserted by order no. F.12(105)FD/Tax/2014-Pt.1-51 dated 25.10.2016 w.e.f.25.10.2016.

of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

¹[**11.10 Claim of Capital Interest Subsidy:**

- 11.10.1** The TSP area enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing the benefit of capital interest subsidy shall submit a duly completed application in Form-XXVIA appended to the Scheme, before the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production.
- 11.10.2** The Member Secretary shall place the application before appropriate screening committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.10.3** Where the application has been filed beyond the time period as provided in clause 11.8.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit shall be reduced to the extent of delay in filing of the application.
- 11.10.4** In case the committee approves the entitlement of the enterprise for capital interest subsidy, the Member Secretary shall issue entitlement certificate in Form-XXVIB, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.10.5** Where the committee is of the opinion that the TSP area enterprise is not eligible for capital interest subsidy, it shall provide an opportunity of being heard to such enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XXVII, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]

²[**11.11 Claim of entitlement of secured loan:**

- 11.11.1** The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing the secured loan shall submit a duly completed application in Form-XLII appended to the Scheme, before the Member Secretary, State Level Screening Committee (SLSC) within 90 days of commencement of commercial production.
- 11.11.2** The Member Secretary shall place the application before State Level Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.11.3** Where the application has been filed beyond the time period as provided in clause 11.11.1 above, the State Level Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the State Level Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit shall be reduced to the extent of delay in filing of the application.
- 11.11.4** In case the committee approves the entitlement of the enterprise for secured loan, the Member Secretary shall issue entitlement certificate in Form-XLIII, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.11.5** Where the committee is of the opinion that the enterprise is not eligible for secured loan, it shall provide an opportunity of being heard to such enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XLVI, appended to the Scheme, by the Member Secretary of the State Level Screening Committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]

12. PROCEDURE FOR DISBURSEMENT OF SUBSIDY

¹ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

² Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018.

¹[12.1 **For Investment Subsidy.-**

- ²[12.1.1 For disbursement of investment subsidy, the enterprise to which an entitlement certificate under the Scheme has been issued shall inform this fact by submitting the detail thereof, electronically through the official website of the Commercial Taxes Department in the manner as provided therein, to the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer having jurisdiction over the area where the enterprise is registered under the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be, or to such officer as may be authorized by the Commissioner, Commercial Taxes in this behalf.
- 12.1.2 Such beneficiary enterprise, after submitting the return(s) for the quarter for which subsidy is being claimed, shall furnish the information regarding claim of investment subsidy through the official website of the Commercial Taxes Department in such form and in such manner as provided therein.
- 12.1.3 On the receipt of the information, the officer concerned shall verify the correctness of information so furnished and on being satisfied shall pass an order for sanction of subsidy in Form-XXXIX, within thirty days from the receipt of such information, for each quarter, subject to availability of budget provisions.
- 12.1.4 The said sanction in Form-XXXIX shall be forwarded to the Central Subsidy Disbursement Officer, hereinafter referred to as 'CSDO', as may be authorized by the Commissioner, Commercial Taxes.
- 12.1.5 The CSDO on receipt of Form-XXXIX shall furnish the Form-XL to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically.
- 12.1.6 The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise.
- 12.1.7 Any order passed under this clause by the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be and Rules made there under. The provisions of recovery and appeal in the said Act shall apply *mutatis mutandis* for such orders.]]

¹ Substituted by order no. F.12(105)FD/Tax/2014-Pt.II-126 dated 23.10.2017 w.e.f.01.07.2017 for the expression " **For Investment Subsidy**

- 12.1.1 For disbursement of investment subsidy, the enterprise to which an entitlement certificate under the Scheme has been issued shall inform this fact by submitting the detail thereof, electronically through the official website of the Commercial Taxes Department in the manner as provided therein, to the Assistant Commissioner/ Commercial Taxes Officer of the area where the enterprise is registered with the Commercial Taxes Department.
- 12.1.2 Such beneficiary enterprise, after submitting the quarterly return(s), shall furnish information regarding claim of investment subsidy through the official website of the Commercial Taxes Department in the manner as provided therein.
- 12.1.3 The officer concerned, on the receipt of such information shall pass an order for sanction cum disbursement of investment subsidy electronically through the official website of the Commercial Taxes Department, within thirty days from the receipt of such application, for each quarter, in form VAT-37B, subject to availability of budget provisions.
- 12.1.4 The said sanction in Form VAT-37B shall be forwarded to the concerned Treasury Officer for deposit of subsidy amount for the subsequent tax period(s) of the applicant by way of adjustment through treasury Book Transfer (BT).
- 12.1.5 The Treasury Officer shall take necessary steps to pass adjustment order Book Transfer (BT) without any delay and shall forward two copies of duly adjusted Form VAT-37B to the Assistant Commissioner/ Commercial Taxes Officer. A copy of same shall also be forwarded to the office of the Accountant General. The Assistant Commissioner/ Commercial Taxes Officer shall forward a copy of Form VAT-37B to the applicant as a proof of disbursement of subsidy.
- 12.1.6 Any order passed under this clause by the Assistant Commissioner/ Commercial Taxes Officer shall be subject to the provisions of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 and rules made there under. The provisions of Recovery and Appeal in the said Act(s) shall apply *mutatis mutandis* for such orders."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f.30.04.2018 for the expression "12.1.1 For disbursement of investment subsidy, the enterprise to which an entitlement certificate under the Scheme has been issued shall inform this fact by submitting the detail thereof, electronically through the official website of the Commercial Taxes Department in the manner as provided therein, to the Assistant Commissioner/ Commercial Taxes Officer of the area where the enterprise is registered or to such officer as may be authorized by the Commissioner, Commercial Taxes in this behalf.

12.1.2 Such beneficiary enterprise, after submitting the quarterly return(s), shall furnish information regarding claim of investment subsidy through the official website of the Commercial Taxes Department in the manner as provided therein.

12.1.3 The officer concerned, on the receipt of such information shall pass an order for sanction of subsidy in Form-XXXIX electronically through the official website of the Commercial Taxes Department, within thirty days from the receipt of such information, for each quarter, subject to availability of budget provisions.

12.1.4 The said sanction in Form XXXIX shall be forwarded to the Central Subsidy Disbursement Officer, hereinafter referred to as 'CSDO', as may be authorized by the Commissioner, Commercial Taxes..

12.1.5 The CSDO on receipt of Form XXXIX shall furnish the Form XL to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically.

12.1.6 The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise.

12.1.7 Any order passed under this clause by the Assistant Commissioner/Commercial Taxes Officer or the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 and Rules made thereunder. The provisions of recovery and appeal in the said Act shall apply *mutatis mutandis* for such orders."

¹[12.2 For Employment Generation Subsidy:

- ²[12.2.1 For disbursement of employment generation subsidy the enterprise to which an entitlement certificate as prescribed under the Scheme has been issued shall apply after the end of the year in Form-IX or IXB, as the case may be, appended to the Scheme, to the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer of the area where enterprise is registered under the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be, or the officer authorized by the Commissioner in this behalf, along with copy of challan for the amount of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees .
- 12.2.2 On the receipt of application, the officer concerned shall verify the facts mentioned in the application and on being satisfied shall pass an order for sanction of subsidy in Form-XXXIX, within thirty days from the receipt of such information, for each quarter, subject to availability of budget provisions.
- 12.2.3 The said sanction in Form-XXXIX shall be forwarded to the Central Subsidy Disbursement Officer, hereinafter referred to as 'CSDO', as may be authorized by the Commissioner, Commercial Taxes.
- 12.2.4 The CSDO on receipt of Form-XXXIX shall furnish the Form-XLI to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically.
- 12.2.5 The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise.
- 12.2.6 Any order passed under this clause by the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Office or the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be and Rules made there under. The provisions of recovery and appeal in the said Act shall apply mutatis mutandis for such orders.]]

¹ Substituted by order no. F.12(105)FD/Tax/2014-Pt.II-126 dated 23.10.2017 w.e.f.01.07.2017 for the expression " For Employment Generation Subsidy:

- 12.2.1 For disbursement of employment generation subsidy the enterprise to which an entitlement certificate as prescribed under the Scheme has been issued shall apply after the end of the year in Form-IX, appended to the Scheme, to the Assistant Commissioner/ Commercial Taxes Officer of the area where the enterprise is registered with the Commercial Taxes Department along with copy of challan for the amount of contribution of EPF and/ or ESI or copy of insurance policy obtained for medical treatment of employees.
- 12.2.2 On receipt of the application, the officer concerned shall verify the facts mentioned in the application and shall pass an order for sanction cum disbursement of subsidy, electronically through the official website of the Commercial Taxes Department, within thirty days of the receipt of application, in Form VAT-37B, subject to availability of budget provisions.
- 12.2.3 The said sanction in Form VAT-37B shall be forwarded to the concerned Treasury Office for deposit of subsidy amount for the subsequent tax period(s) of the applicant by way of adjustment through treasury Book Transfer (BT).
- 12.2.4 The Treasury Officer shall take necessary steps to pass adjustment order Book Transfer (BT) without any delay and shall forward two copies of duly adjusted Form VAT-37B to the Assistant Commissioner/Commercial Taxes Officer. A copy of same shall also be forwarded to the office of the Accountant General. The Assistant Commissioner/Commercial Taxes Officer shall forward a copy of Form VAT-37B to the applicant as a proof of disbursement of subsidy.
- 12.2.5 Any order passed under this clause by the Assistant Commissioner/ Commercial Taxes Officer shall be subject to the provisions of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 and rules made thereunder. The provisions of Recovery and Appeal in the said Act(s) shall apply mutatis mutandis for such orders."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f.30.04.2018 for the expression "12.1.1 For disbursement of investment subsidy, the enterprise to which an entitlement certificate under the Scheme has been issued shall inform this fact by submitting the detail thereof, electronically through the official website of the Commercial Taxes Department in the manner as provided therein, to the Assistant Commissioner/ Commercial Taxes Officer of the area where the enterprise is registered or to such officer as may be authorized by the Commissioner, Commercial Taxes in this behalf.

12.1.2 Such beneficiary enterprise, after submitting the quarterly return(s), shall furnish information regarding claim of investment subsidy through the official website of the Commercial Taxes Department in the manner as provided therein.

12.1.3 The officer concerned, on the receipt of such information shall pass an order for sanction of subsidy in Form-XXXIX electronically through the official website of the Commercial Taxes Department, within thirty days from the receipt of such information, for each quarter, subject to availability of budget provisions.

12.1.4 The said sanction in Form XXXIX shall be forwarded to the Central Subsidy Disbursement Officer, hereinafter referred to as 'CSDO', as may be authorized by the Commissioner, Commercial Taxes..

12.1.5 The CSDO on receipt of Form XXXIX shall furnish the Form XL to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically.

12.1.6 The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise.

12.1.7 Any order passed under this clause by the Assistant Commissioner/Commercial Taxes Officer or the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 and Rules made thereunder. The provisions of recovery and appeal in the said Act shall apply mutatis mutandis for such orders."

¹[**12.3 Procedure for Disbursement of Special Investment Subsidy:**

- 12.3.1** An enterprise to whom an entitlement certificate for Special Investment Subsidy has been issued, shall apply to Commissioner, Department of Industries, in the Form-XVIII appended to the Scheme after the end of each year.
- 12.3.2** The Commissioner, Industries Department on receipt of application for Special Investment Subsidy shall forward the same to the Commissioner, Commercial Taxes, along with the statement of purchases of membrane submitted by the enterprise, to verify the eligible amount of Special Investment Subsidy.
- 12.3.3** The Commissioner, Commercial Taxes, shall direct the Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer of the area where enterprise is registered under the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, to verify the facts in the manner as may be prescribed by the Commissioner.
- 12.3.4** In case the investment has been made for expansion of the existing enterprise, the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer of the area where enterprise is registered under the Rajasthan Goods and Services Tax Act,2017 or the Rajasthan Value Added Tax Act, 2003 shall also verify the fact in particular that in regard to use of the goods that such goods have been utilized in expansion and not in the existing enterprise.
- 12.3.5** Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer, as the case may be, shall submit the report to the Commissioner, Commercial Taxes, within thirty days from the date of communication to his office.
- 12.3.6** The Commissioner, Commercial Taxes, shall inform to Commissioner, Industries Department, regarding the eligible amount of Special Investment Subsidy.
- 12.3.7** Commissioner Industries or any officer authorized by him shall pass an order for sanction of Special Investment Subsidy, and such disbursement shall be made to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.]]

12.4 ³[**Procedure for disbursement of Interest Subsidy for textile sector enterprise:]**

- 12.4.1** Disbursement of interest subsidy shall be made only after Commencement of Commercial production, and in case of second hand imported machineries, subsidy shall be allowed only after successful operation of the machineries for six months period after commencement of commercial production.

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "**12.3 Procedure for Reimbursement of VAT on purchase of plant and machinery or equipment:**

- 12.3.1** An enterprise to whom an entitlement certificate for reimbursement of VAT paid under Rajasthan Value Added Tax Act, 2003 on purchase of plant and machinery/equipment has been issued, shall apply to Commissioner, Department of Industries, in the Form-XVIII appended to the Scheme. The application shall be made after the end of the year of investment and where the investment is spread over more than a year, after the end of each year of investment, starting with the year in which the entitlement certificate is issued.
- 12.3.2** The application for reimbursement of VAT shall be accompanied by a statement of purchases of plant and machinery/equipment against VAT invoice(s) in Form-XIX.
- 12.3.3** The Commissioner Industries shall verify from the Commissioner, Commercial Taxes, the amount of VAT paid on purchases of plant and machinery/equipment by the enterprise in the State.
- 12.3.4** Commissioner Industries or any officer authorized by him shall pass an order for sanction of reimbursement of VAT, and such reimbursement shall be made to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise."

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f.01.07.2017 for the expression "**12.3 Procedure for Reimbursement of VAT on purchase of plant and machinery or equipment and membrane:**

- 12.3.1** An enterprise to whom an entitlement certificate for reimbursement of VAT paid under Rajasthan Value Added Tax Act, 2003 on purchase of plant and machinery or equipment and membrane has been issued, shall apply to Commissioner, Department of Industries, in the Form-XVIII appended to the Scheme. The application shall be made after the end of the year of investment and where the investment is spread over more than a year, after the end of each year of investment, starting with the year in which the entitlement certificate is issued. For reimbursement of VAT paid on purchase of membrane the application shall be made after the end of the each year.
- 12.3.2** The Commissioner, Industries Department on receipt of application for reimbursement of VAT paid on purchase of plant and machinery or equipment and membrane shall forward the same to the Commissioner, Commercial Taxes, along with the statement of purchases of plant and machinery or equipment and membrane submitted by the enterprise, to verify the eligible amount of reimbursement of VAT paid on purchase of plant and machinery or equipment and membrane.
- 12.3.3** The Commissioner, Commercial Taxes, shall direct the Assistant Commissioner/ Commercial Taxes Officer having jurisdiction over such enterprise, to verify the facts in the manner as may be prescribed by the Commissioner.
- 12.3.4** In case the investment has been made for expansion of the existing enterprise, the Assistant Commissioner / Commercial Taxes Officer having jurisdiction over such enterprise, shall also verify the fact in particular that in regard to use of the goods that such goods have been utilized in expansion and not in the existing enterprise.
- 12.3.5** The Assistant Commissioner / Commercial Taxes Officer shall submit the report to the Commissioner, Commercial Taxes, within thirty days from the date of communication to his office.
- 12.3.6** The Commissioner, Commercial Taxes, shall inform to Commissioner, Industries Department, regarding the eligible amount of reimbursement of VAT on purchase of plant and machinery or equipment and membrane.
- 12.3.7** Commissioner Industries or any officer authorized by him shall pass an order for sanction of reimbursement of VAT, and such reimbursement shall be made to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise."

³ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "**Procedure for disbursement of Interest Subsidy:.**"

- 12.4.2 For disbursement of subsidy, the enterprise after having received the Entitlement Certificate shall apply on quarterly basis in the Form- XXII appended to the Scheme.
- 12.4.3 The application for disbursement of interest subsidy shall be accompanied by certificate of concerned bank/financial institution, certifying the repayment of Principal Amount and Interest by the enterprise in the quarter. The bank will also certify if there is any default in repayment of Principal Amount/Interest.
- 12.4.4 Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy on quarterly basis. Subsidy will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.
- 12.4.5 Commissioner Industries shall maintain the information related to eligible Investment, subsidy disbursed and period availed/ balance in Form- XXIII appended to the Scheme.
- ¹[12.4A. **Procedure for disbursement of Interest Subsidy for enterprise other than textile sector enterprise:**
- 12.4A.1 Disbursement of interest subsidy shall be made only after Commencement of Commercial production.
- 12.4A.2 For disbursement of subsidy, the enterprise after having received the Entitlement Certificate shall apply on annual basis in the Form- XXIIA appended to the Scheme.
- 12.4A.3 The application for disbursement of interest subsidy shall be accompanied by certificate of concerned bank/financial institution, certifying the repayment of Principal Amount and Interest by the enterprise in the quarter. The bank will also certify if there is any default in repayment of Principal Amount/Interest.
- 12.4A.4 Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy on quarterly basis. Subsidy will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.
- 12.4A.5 Commissioner Industries shall maintain the information related to eligible Investment, subsidy disbursed and period availed/ balance in Form- XXIII appended to the Scheme.]

²[12.5 Deleted]³[12.5.1 Deleted]⁴[12.5.2 Deleted]⁵[12.5.3 Deleted]⁶[12.5.4 Deleted]**12.6 Procedure for disbursement of capital subsidy on zero liquid discharge based treatment plant.-**

- 12.6.1 For disbursement of capital subsidy, the enterprise after completion of the zero liquid discharge based treatment plant, having received the Eligibility Certificate shall apply on annual basis in the Form-XXVI appended to the Scheme, to the Commissioner, Industries Department.
- 12.6.2 The capital subsidy shall be disbursed in two equal annual installments, the first installment shall be disbursed after the completion of such plant and the second installment shall be disbursed after completion of two years of continuous running of such plant.
- 12.6.3 After completion of the zero liquid discharge based treatment plant, the enterprise shall submit the certificate of completion of such plant, issued by the Chartered Engineer and /or the State Pollution Control Board. On completion of two years of continuously running of the said treatment plant for release of the second installment of the capital subsidy, the enterprise shall furnish a certificate of continuous running of the said treatment plant to be issued by the Chartered Engineer and /or the State Pollution Control Board.
- 12.6.4 Commissioner, Industries shall pass an order for sanction of subsidy, after verification of completion of the plant for release of the first installment of the capital subsidy, and for release of the second installment of capital subsidy after verification of continuously running of the such plant at the end of the second year of operation of the such plant, and shall disburse the subsidy to the enterprise in the following manner:-

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

² Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "**12.5 Procedure for reimbursement of VAT for Textile Sector:**"

³ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"12.5.1 For reimbursement of VAT paid under Rajasthan Value Added Tax Act, 2003 on purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles for use in manufacture of goods for sale by him the enterprise after having received the Entitlement Certificate shall apply to Commissioner, Industries on quarterly basis in the Form- XXIX appended to the Scheme along with the particular of purchases made within the State against VAT invoice in Part B of the said form."

⁴ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression "

"12.5.2 The Commissioner Industries shall verify from the Commissioner, Commercial Taxes, the amount of VAT paid on purchases of Yarn, fibre, recycled fibre yarn, cotton and pet bottles for use and manufacture of exempted goods, by the enterprise in the State."

⁵ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"12.5.3 Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy, after verification from Commissioner, Commercial Taxes, and shall disburse the subsidy to the enterprise through demand draft/pay order/cheque/ by remittance into the bank account of the enterprise."

⁶ Deleted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 the expression

"12.5.4 Commissioner Industries shall maintain the information related to reimbursement of VAT in Form- XXX appended to the Scheme."

- (i) In case the enterprise is availing interest subsidy under the Scheme, the amount of capital subsidy shall be deposited against the term loan of the enterprise which has been taken by him for investment in eligible fixed capital as defined under the Scheme; and
- (ii) Otherwise through demand draft / pay order / cheque / by remittance into the bank account of the enterprise.

¹**12.7 Procedure for disbursement of infrastructure support.-**

- 12.7.1** For disbursement of infrastructure support, the enterprise after making payment to the concerned departments, and having received the Eligibility Certificate shall apply in Form XXXVIII appended to the Scheme, to the Commissioner, Industries Department.
- 12.7.2** The enterprise may submit separate application in Form XXXVIII, for disbursement of infrastructure support for payments made to the separate Departments.
- 12.7.3** Commissioner, Industries shall pass an order for sanction of infrastructure support and shall disburse the same through demand draft / pay order / cheque / by remittance into the bank account of the enterprise.]

²**12.8 Procedure for Disbursement of Capital Interest Subsidy:**

- 12.8.1** Disbursement of capital interest subsidy shall be made only after Commencement of Commercial production/operations, and for disbursement of subsidy, the TSP area enterprise after having received the Entitlement Certificate shall apply to the Commissioner, Industries, on quarterly basis in the Form- XXVIC appended to the Scheme.
- 12.8.2** The application for disbursement of capital interest subsidy shall be accompanied by certificate of concerned bank/financial institution, certifying the repayment of Principal Amount and Interest by the enterprise in the quarter. The bank will also certify if there is any default in repayment of Principal Amount/Interest.
- 12.8.3** Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy on quarterly basis. Capital Interest Subsidy will be disbursed to the TSP area enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.
- 12.8.4** Commissioner Industries shall maintain the information related to eligible Investment, capital interest subsidy disbursed and period availed/ balance in Form- XXVID appended to the Scheme.]

³**12.9 Procedure for disbursement of secured loan:**

- 12.9.1** For disbursement of secured loan, the eligible enterprise shall submit an application in Form- XLIV to the Commissioner, Industries after the end of each year starting from the completion of the year of Commencement of Commercial production/operations. Such application shall be submitted after availing the benefits of Investment Subsidy and Employment Generation Subsidy under the scheme for the year for which the secured loan is being applied.
- 12.9.2** The application for disbursement of loan shall be accompanied by the proof of deposit of taxes and duties to the State Government.
- 12.9.3** The application for disbursement of loan shall also be accompanied by the deed for securing the loan by creating first or second charge on the fixed assets of the enterprise.
- 12.9.4** Commissioner, Industries or any officer authorized by him shall pass an order for sanction of secured loan on annual basis. It shall be disbursed to the eligible enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.
- 12.9.5** Commissioner, Industries shall maintain the information related to loan disbursed and period availed/ balance in Form- XLV appended to the Scheme.]

⁴**12A. Procedure for switchover to subsidy in lieu of exemption from payment of Entertainment Tax and Luxury Tax sanctioned earlier:**

- 12A.1** For grant of entitlement certificate for subsidy, the enterprise (s) which has been granted exemption from payment of entertainment tax and/or luxury tax prior to 01.07.2017, shall submit an application in Form-VIIB for switchover to benefit of subsidy in lieu of exemption from payment of entertainment tax and/or luxury tax for the remaining period of entitlement certificate, within 90 days from issuance of this order along with the entitlement certificate in Form-V appended to the scheme issued to it earlier and Form-VIII appended to the

¹ Inserted by order no. F.12(105)FD/Tax/2014-Pt.I-51 dated 25.10.2016 w.e.f. 25.10.2016.

² Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

³ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018.

⁴ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017.

scheme if issued to it, to the Member Secretary of the appropriate Screening Committee. However, on being satisfied for the reasons of delay, the Member Secretary of the appropriate Screening Committee may accept the application even after a period of 90 days.

- 12A.2** On receipt of the application, the Member Secretary of the appropriate Screening Committee shall register the case and shall determine the EFCI of the enterprise if not determined earlier by the appropriate Screening Committee, and shall also determine the amount of exemption of tax availed by it upto 30.06.2017.
- 12A.3** Subject to the maximum amount equal to the amount of EFCI less the amount of exemption of tax availed by the enterprise and the remaining period of benefits, the Member Secretary of the appropriate Screening Committee shall issue an entitlement certificate in Form-VIIIA, appended to the Scheme, for the remaining period of benefits starting from 01.07.2017, immediately but not later than fifteen days, unless specifically extended for reasons to be recorded in writing.
- 12A.4** The Member Secretary of the appropriate Screening Committee shall forward copies of the entitlement certificate in Form-VIIIA, to the concerned Department / authority immediately.
- 12A.5** The Member Secretary of the appropriate Screening Committee shall place the application along with documents submitted by the enterprise and Entitlement Certificate issued by him in Form-VIIIA, before the appropriate Screening Committee for approval in the next meeting of such committee. The committee shall examine the case and if it is found that:-
- (i) the entitlement certificate so issued by the Member Secretary is proper, it shall approve the same; and
 - (ii) the certificate so issued is erroneous and prejudicial to the interest of the State Government, it shall revoke the same, after affording an opportunity of being heard to the beneficiary enterprise.]

13. PROVISIONS FOR e-GOVERNANCE

- 13.1** All Government Departments responsible for the grant of benefits under the Scheme shall endeavour to enable electronic delivery of services under the Scheme in a time bound manner.
- 13.2** Notwithstanding the provisions given in clauses 10, 11 and 12, in order to enable e-services, the Government Department responsible for grant or disbursement of a benefit may, at any time, by order, require that an application or a communication, order or certificate or payment or the like related to that benefit under the Scheme shall be made or issued in electronic form.
- 13.3** To facilitate e-governance as above, the Government Department may change the procedure given in clauses 10, 11 and 12 to such extent that it is inconsistent or incompatible with electronic forms of communication and payment and such change shall not invalidate any action for the mere reason that it is repugnant to the procedural provisions of the Scheme.

¹[13A. Transfer of benefits in case of transfer of business:

13A.1 When the ownership of a unit of an enterprise availing benefit of the scheme is entirely transferred in any manner, then the remaining benefits of such unit under the scheme, if any, shall be transferred to the transferee enterprise.

13A.2 For availing such remaining benefits, the transferee enterprise shall submit a duly completed application in Form-VIIA appended to the scheme, to the Member Secretary of the appropriate Screening Committee along with proof of transfer of ownership of unit and original Entitlement Certificate(s) issued to the transferor enterprise, within ninety days of such transfer.

13A.3 The Member Secretary of the appropriate Screening Committee shall register the application and place the completed application before the appropriate Screening Committee within forty five days from the receipt of application unless specifically extended for reasons to be recorded in writing.

13A.4 Where the application has been filed beyond the time period as provided in clause 13A.2 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay in filing of the application from the prescribed date of application.

13A.5 In case the committee approves the transfer of ownership, the Member Secretary shall amend the entitlement certificate(s) by making an endorsement in the said certificate(s) as under;

“The benefits under this certificate is hereby transferred to M/s, and the said enterprise is entitled to avail the benefits mentioned in this certificate for a period from to”.

13A.6 After such endorsement, the Member Secretary shall forward it to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

13A.7 Where the committee is of the opinion that the transferee enterprise is not eligible to avail the remaining benefits of the Scheme, it shall provide an opportunity of being heard to such enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XXXIV, appended to the Scheme, by the

¹ Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 08.03.2016

Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.]

14. TERMS AND CONDITIONS

14.1 The enterprise availing benefits under the Scheme shall comply with all statutory laws and regulations of the State of Rajasthan applicable to the enterprise. Non-compliance may entail cancellation/ withdrawal of the benefits under the Scheme.

¹[**14.1A** Where any enterprise is covered as.-

- (i) manufacturing enterprise; and
- (ii) service enterprise

under the scheme has chosen any particular category, then such enterprise shall submit an application on plain paper to the member secretary of the appropriate screen committee along with the first application for any benefits under the scheme.]

14.2 The enterprise availing benefits under the Scheme shall be subject to the conditions, procedures, instructions, clarifications or amendments issued from time to time under the Scheme.

²[**14.3** In case the enterprise is availing any Subsidy,-

- (i) under any other Scheme of Government of Rajasthan; or
- (ii) under any scheme of any undertaking, corporation or company owned or controlled by the State Government; or
- (iii) under any law of the State,

in respect of investment made in fixed assets, the total subsidy payable under this Scheme shall be reduced to the extent of Investment Subsidy so received. The enterprise availing any such subsidy shall inform the authority disbursing subsidy under the scheme regarding the details of subsidy so availed.]

14.4 Where on scrutiny or inspection by the officers of Commercial Taxes/ Industries Department, it is found that the enterprise which has availed the benefits under the Scheme is not eligible for such benefits; a reference shall be made to the appropriate Screening Committees. The appropriate Screening Committee shall provide an opportunity of being heard to the enterprise. On being satisfied that the enterprise is not entitled to such benefits, the Screening Committee may, for reasons to be recorded in writing, withdraw the benefits. The decision of the appropriate Screening Committee shall be communicated by the Member Secretary of the appropriate Screening Committee to the all concerned immediately and in no case not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing. In case of withdrawal of benefits the appropriate Screening Committee shall direct for recovery of the benefits already availed with interest @ 18% per annum.

14.5 The enterprise availing the benefit of subsidy may, from the date of issuance of notification by the State Government, entail the record of sale, purchase and inventory of goods on the electronic media in digital form (on line in computer) or in the manner as may be specified by an order by the State Government and shall provide on line access of such record to the assessing authority as prescribed in the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 or any rules made there under, to the officer authorized by the Commissioner, Commercial Taxes, Rajasthan, in this behalf.

14.6 The investment made and employment generated in the State of Rajasthan would only be eligible to be counted towards investment and employment, wherever conditions of minimum investment and employment are specified under this Scheme.

14.7 The enterprise availing benefit under the Scheme shall spend the funds earmarked for Corporate Social Responsibility (CSR) in the state of Rajasthan to the extent that the funds have been generated on account of profits generated on all investments in the state (irrespective of the fact that a benefit has been given or not under this Scheme or any other Scheme of the State Government) during the period from the quarter that it becomes eligible to avail a benefit under the Scheme to the last quarter for which it will be eligible to avail a benefit under the Scheme. An undertaking to this effect would be given by the enterprise-beneficiary on a stamp paper before issue of the sanction of the benefits under the Scheme.

14.8 Benefits under the Scheme can only be availed if, and as long as there is, and for the period/s, ³[consent to establish and consent to operate], wherever applicable, from Central/Rajasthan State Pollution Control Board is effective.

¹²[**14.9** Where for any reasons, it is found that the enterprise has wrongly availed the benefits or has availed excess benefits under this scheme or under Rajasthan Investment Promotion Scheme-2003 or under Rajasthan Investment Promotion

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015.

² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "14.3 In case the enterprise is availing any Investment Subsidy under any other Scheme of Government of Rajasthan in respect of investment made in fixed assets, the total subsidy payable under this Scheme shall be reduced to the extent of Investment Subsidy so received..

³ Substituted for "consent to "operate"" by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

Scheme-2010, the benefits under the scheme shall not be allowed to the enterprise and any other unit/ branch of the enterprise, unless it has deposited such wrongly availed or excess benefits along with interest at the rate of 18% per annum.]]

15. BREACH OF CONDITION

In case of breach of any of the condition mentioned anywhere in the Scheme, the benefits availed under the Scheme, shall be withdrawn by the appropriate Screening Committee and on its recommendation the concerned Department shall recover the benefits availed by the enterprise along with interest @ 18% per annum from the date from which the benefits have been availed.

16. AUTHORITY FOR IMPLEMENTATION/ INTERPRETATION

All the related Departments shall implement the Scheme. The Industries Department shall act as the nodal coordinating, monitoring and implementing Department. Any matter pertaining to interpretation of any clause of the Scheme shall be referred to the Government of Rajasthan in the Finance Department. The decision of Finance Department in such matters shall be final.

³[17. **Rectification of a mistake.–**

17.1 Rectification by State Level Screening Committee or District Level Screening Committee:

17.1.1 With a view to rectify any mistake apparent on record, the State Level Screening Committee may either *suo motu* or on an application in this behalf, may rectify any order passed by it or the District Level Screening Committee.

Explanation.– A mistake shall include an order which was valid when it was made and is subsequently rendered invalid by an amendment of the scheme having retrospective operation or by a judgment of the Supreme Court, or the Rajasthan High Court.

17.1.2 No application for rectification shall be filed under clause 17.1.1 after the expiry of a period of three years from the date of the order sought to be rectified.

17.1.3 An application under clause 17.1.1 shall be presented to the member secretary of the State Level Screening Committee. The Member Secretary shall place such application before the State Level Screening Committee within forty five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

17.1.4 The State Level Screening Committee shall dispose of such application within a period of one hundred eighty days from the date of submission of the application.

17.1.5 No order of rectification shall be made after the expiry of four years from the date of the order sought to be rectified.

17.1.6 An order of rectification which has the effect of reducing the benefits of an enterprise in any way, shall not be made without affording it an opportunity of being heard.

17.2 Rectification by Authority competent to disburse subsidy:

17.2.1 With a view to rectify any mistake apparent on the record in computation of amount of subsidy under the Scheme, the authority competent to disburse subsidy may rectify its order and recover the excess amount, if any, ⁴[along with interest @ 18% per annum] from such enterprise.

17.2.2 No order shall be passed without affording an opportunity of being heard to the enterprise and after the expiry of a period of three years after the date by which the benefits under this Scheme are fully availed of.]

18. APPEAL

18.1 The State Level Screening Committee shall be empowered to hear and decide appeals against the orders of District Level Screening Committee.

18.2 The State Empowered Committee constituted under section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011 shall be empowered to hear and decide appeals against the order of State Level Screening Committee.

18.3 The application for appeal shall be filed within a period of 90 days from the date of communication of the decision.

¹ Inserted by order no. F.12(105)FD/Tax/2014-Pt.--51 dated 25.10.2016 w.e.f. 16.09.2016.

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "Benefits under the Scheme shall be subject to the provisions of Constitution (One Hundred and First Amendment) Act, 2016 and the consequential amendment made by the State Legislature in the related tax laws."

³ Substituted by order no. F.12(105)FD/Tax/2014 Pt. -96 dated 03.11.2015 w.e.f. 08.10.2015 for the expression "17. Rectification of Mistake - With a view to rectify any mistake apparent on the record in computation of amount of subsidy under the Scheme, the authority competent to disburse subsidy may rectify its order and recover the excess amount, if any, along with compound interest @ 12% per annum from such enterprise. No order shall be passed after the expiry of a period of three years after the date by which the benefits under this Scheme are fully availed of."

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.07.2017 for the expression "along with compound interest @ 12% per annum"

- ¹[**18A. Review by State Level Screening Committee (SLSC).**- (1) The Member Secretary of the District Level Screening Committee (DLSC) shall forward the copy of agenda note and minutes of each meeting under the Scheme, to the Secretary in-charge of the Finance Department, the Commissioner Commercial Taxes and the Commissioner Industries within fifteen days from the date of the meeting.
- (2) The Commissioner Commercial Taxes or the Commissioner Industries, on receipt of the agenda note and minutes of meeting as mentioned in sub-clause (1) above, may examine the agenda note and minutes of meeting. If any inconsistency is found, the said authority shall file an application for review of decision of District Level Screening Committee, before the State Level Screening Committee within one hundred eighty days of receipt of agenda note and minutes.
- (3) The Member Secretary of State Level Screening Committee on receipt of the application as mentioned in clause (2) above, shall place it before State Level Screening Committee within forty five days of receipt of such application.
- (4) The State Level Screening Committee shall hear the application and decide it. The decision of State Level Screening Committee shall be final.]

19. REVISION BY THE STATE GOVERNMENT

- (a) The State Government in Finance Department may suo-motu or otherwise revises an order passed by any Screening Committee if it is found to be erroneous and prejudicial to the interest of the State, after affording an opportunity of being heard to the beneficiary enterprise.
- (b) No order under sub-clause (a) shall be passed by the State Government after the expiry of a period of three years after the date by which the benefits under this Scheme are fully availed of.

20. REVIEW OR MODIFICATION OF SCHEME

The State Government in the Finance Department, in consultation with Industries Department reserves the right to review or modify the Scheme as and when needed in public interest.

However, Forms appended to the Scheme may be modified, changed, added or deleted by Finance Department as and when needed for the sake of convenience in implementation of the Scheme.

²[**21. Revision of the Scheme by the State Government**

The State Government in Finance Department, may revise the Scheme, in full or in part, prospectively or retrospectively, to keep harmony with the provisions of the State Goods and Service Tax Act and Rules made there under.]

By Order of the Governor,

Joint Secretary to Government

¹ Inserted by order no. F.12(23)FD/Tax/2015-239 dated 09.03.2015 w.e.f. 09.03.2015.

² Added by order no. F.12(105)FD/Tax/2014-Pt.-I-51 dated 25.10.2016 w.e.f. 16.09.2016.

Investment not eligible for benefits of subsidies and/ or exemptions under the Rajasthan Investment Promotion Scheme-2014.

1. Investment for manufacturing Tobacco products, Pan Masala containing tobacco and Gutka.
2. ¹[]
3. Investment for manufacturing and bottling of potable liquor and beer.
4. Investment in stand-alone bottling or packaging plants including stand-alone bottling/ packaging plants for potable liquor, beer, drinking water or aerated drinks.
5. ²[Investment made for manufacturing of such goods as may be specified by the State Government, in the Finance Department.]
- ³[⁴⁵[6. Investment made in stand-alone milling/splitting of grains or pulses and stand-alone vegetable milling units.]]
- ⁶[7. Investment made in beef meat processing Units.]
- ⁷[8. Investment made in processing units discharging toxic effluent without having effluent treatment plant.]
- ⁸⁹[9.]]
- ¹⁰¹¹[10.]]

¹ "The expression "Investment in all kinds of edible oil extracting or manufacturing industry including *ghanies*, expellers except solvent extraction plants with Oil Refineries" deleted by order no. F.12(14)FD/Tax/2017-125 dated 08.03.2017 w.e.f. 01.04.2017.

² Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 08.10.2014 for the expression "Investment made for manufacturing of goods taxable at the rate up to five percent under the Rajasthan Value Added Tax Act, 2003, as may be specified by the State Government, in the Finance Department."

³ Serial No. 6 "Vegetable milling e.g. activity of flour milling, Maida, Atta, Suji, Besan, Splitting of pulses" Added by order no. F.12(105)FD/Tax/2014-pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015.

⁴ The expression "Investment made in Vegetrable milling units other than those mentioned in Part B of Annexure IV" Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015 for the expression "Vegetable milling e.g. activity of flour milling, Maida, Atta, Suji, Besan, Splitting of pulses."

⁵ Substituted by order no. F.12(105)FD/Tax/2014 Pt.I-51 dated 25.10.2016 for the expression "Investment made in Vegetable milling units other than those mentioned in Part B of Annexure IV."

⁶ Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015 for the expression "Beef Meat Processing units".

⁷ Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015 for the expression "Processing units discharging toxic effluent without having effluent treatment plant".

⁸ The expression "Investment made in production of cereals/Pulses/Seeds except as provided specifically in the Rajasthan Agro-processing and Agri-marketing Promotion Policy, 2015" Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015 for the expression "Production of cereals/Pulses/Seeds except as provided specifically in the Rajasthan Agro-processing and Agri-marketing Promotion Policy, 2015".

⁹ Deleted by order no. F.12(105)FD/Tax/2014 Pt.-I-51 dated 25.10.2016 .

¹⁰ Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015

¹¹ The expression "Investment made in activities related to splitting of pulses" deleted by order no. F.12(105)FD/Tax/2014 Pt.-I-51 dated 25.10.2016. This expression was inserted by F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015.

Screening Committee under Clause 2(xxxi) of the Scheme

S. No.	Category of Enterprise	Screening Committee	Status
1	MSME	District Level Screening Committee (DLSC)	
		(a) District Collector	Chairman
		(b) Concerned Branch Manager of RFC in the District	Member
		(c) Concerned Senior Regional Manager /Regional Manager of RIICO in the District.	Member
		(d) Deputy/Assistant Commissioner, Commercial Taxes/ Commercial Taxes Officer of Commercial Taxes Department.	Member
		(e) ¹ [Superintending Engineer (O & M), Vidyut Vitaran Nigam; of concerned district]	Member
		(f) Secretary of relevant Krishi Upaj Mandi Samiti (In case of exemption from mundi fee)	Member
		(g) General Manager DIC	Member-Secretary
2.	² [³ Large Enterprise, Service Enterprise and enterprise(s) making investment in more than one district.]]	State Level Screening Committee (SLSC)	
		(a) Principal Secretary, Industries	Chairman
		(b) Secretary, Finance (Revenue)	Member
		(c) Secretary, Energy	Member
		(d) Commissioner, Investment & NRIs (BIP)	Member
		(e) Commissioner, Commercial Taxes	Member
		(f) CMD, RFC	Member
		(g) MD, RIICO	Member
		(h) ⁴ [Administrator/Director, Agriculture Marketing Department, Jaipur] (In case of exemption from mandi fee)	Member
		(i) Commissioner, Industries	Member-Secretary

NOTE: Majority of the total number of members of the Screening Committee shall constitute the quorum at its meetings.

⁵[LIST OF MINERALS As REFERRED IN CLAUSE 8.1(d) OF THE SCHEME]

S. No.	Name of Mineral	S. No.	Name of Mineral	S. No.	Name of Mineral
1.	Jasper	7.	Wollastonite	13.	Natural Gas utilized
2.	Calcite	8.	Gypsum	14.	Felspar

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 07.01.2015 w.e.f. 08.10.2015 for the expression "Officer not below the rank of executive engineer, as nominated by Secretary Energy."

² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.10.2015 for the expression "Large Enterprises".

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018 for the expression "Large Enterprises and Service Enterprise"

⁴ Substituted by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014 for the expression "Director, Agriculture Marketing Board"

⁵ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 08.07.2015 for the expression "LIST OF MINERALS MENTIONED IN CLAUSE 8.1(b) OF THE SCHEME"

3.	Selenite	9.	Silver	15.	Copper Concentrate
4.	Ochre	10.	Talc/ Soapstone/ Steatite	16.	Barytes
5.	Phosphorite (Rock Phosphate)	11.	Quartzite	17.	Iron Ore
6.	Lead & Zinc	12.	Manganese		

¹[²[³[⁴[**Annexure-IV**
(See Clause 2(xxi))
Agro-Processing and Agri-Marketing Activities included in Manufacturing

S. No.	Description of activities
PART A	
Post-Harvest crop activities	
1.	Preparation of crops for marketing, i.e. all stages of supply chain such as cleaning, trimming, grading, disinfecting and sorting etc
2.	Ripening of fruits & vegetables
3.	Seed processing for propagation
4.	Packaging of fruits, vegetables & horticulture products including medicinal/aromatic plants, herbal plants and minor forest products]
5.	Warehousing refrigerated and Reefer Van (cold chain)
6.	Warehousing non-refrigerated, if:- (i) The capacity of warehouses is at least 3000 MT; (ii) The investment is more than Rs. 1.5 crores; and (iii) The warehouse shall have accreditation as per the norms fixed by the Warehousing Development and Regulatory Authority as constituted under sub-section (1) of section 24 of the Warehousing (Development and Regulation) Act, 2007 (Central Act No. 37 of 2007)
PART B	
(a) Manufacturing and processing of animal products mentioned below	
1.	Processing and preserving of meat/meat products

¹ Inserted by order no. F.12(28)FD/Tax/2010-pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015

² Substituted by order no. F.12(11)FD/Tax/2016-243 dated 08.03.2016 w.e.f. 03.11.2015

³ Substituted by order no. F.12(105)FD/Tax/2014- Pt.-I-51 dated 25.10.2016

⁴ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018 for the expression "Annexure-IV

Agro-Processing and Agri-Marketing Activities included in Manufacturing
(see clause 2(xxi))

S. No.	Description of activities
PART A	
Post-Harvest crop activities	
1.	Preparation of crops for primary markets, i.e., cleaning, trimming, grading, disinfecting
2.	Ripening of fruits & vegetables
3.	Seed processing for propagation
⁴ [4.	Packaging of fruits, vegetables & horticulture products including medicinal/aromatic plants, herbal plants and minor forest products]
5.	Warehousing refrigerated
6.	Warehousing non-refrigerated, if:- (i) The capacity of warehouses is at least 5000 MT; (ii) The investment is more than Rs. 2.5 crores; and (iii) The warehouse shall have accreditation as per the norms fixed by the Warehousing Development and Regulatory Authority as constituted under sub-section (1) of section 24 of the Warehousing (Development and Regulation) Act, 2007 (Central Act No. 37 of 2007)
PART B	
(a) Manufacturing and processing of animal products mentioned below	
1.	Processing and preserving of meat/meat products
2.	Processing, preservation and canning of poultry meat
3.	Processing and preserving of fish, and canning of fish and products thereof
4.	Artificial dehydration of fish
5.	Radiation preservation of fish and similar food
6.	Production of fishmeal for human consumption or animal feed
(b) Manufacturing and processing of agri products mentioned below	
1.	Processing and preserving of fruits and vegetables, canning of fruits and vegetables
2.	Processing of flowers
3.	Artificial dehydration of fruits and vegetables
4.	Radiation/steam sterilization, of fruits & vegetables and other agricultural commodities
5.	Manufacture of fruit and vegetable juices or their concentrates, squashes and powder
6.	Manufacture of sauces, jams, jellies
7.	Manufacture of pickles, chutney etc
8.	Manufacturing of cereal breakfast obtained by roasting or swelling of cereal grains
9.	Manufacturing of starch, starch products and malt
⁴ [10.	Processing of herbal plants, medicinal/aromatic plants and minor forest products]
11.	Processing of spices and condiments
12.	Flour mill units manufacturing atta, maida, suji and besan, if the investment is more than rupees two crore
⁴ [13.	Bee-keeping and its products]

2.	Processing, preservation and canning of poultry meat
3.	Processing and preserving of fish, and canning of fish and products thereof
4.	Artificial dehydration of fish
5.	Radiation preservation of fish and similar food
6.	Production of fishmeal for human consumption or animal feed
(b) Manufacturing and processing of agri products mentioned below	
1.	Processing and preserving of fruits and vegetables, canning of fruits and vegetables
2.	Processing of flowers
3.	Artificial dehydration of fruits and vegetables
4.	Radiation/steam sterilization, of fruits & vegetables and other agricultural commodities
5.	Manufacture of fruit and vegetable juices or their concentrates, squashes and powder
6.	Manufacture of sauces, jams, jellies
7.	Manufacture of pickles, chutney etc
8.	Manufacturing of cereal breakfast obtained by roasting or swelling of cereal grains
9.	Manufacturing of starch, starch products and malt
10.	Processing of herbal plants, medicinal/aromatic plants and minor forest products]
11.	Processing of spices and condiments
12.	Flour mill units manufacturing atta, maida, suji and besan, if the investment is more than rupees two crore
13.	Bee-keeping and its products
(c) Manufacturing and processing of Agri-products in TSP Area mentioned below	
1.	Manufacturing and processing of Custard Apple, Neem Seed, Aonia (Indian Gooseberry), Ratan Jyot (Jetropha), Bamboo, Aloe vera, Herad-Baheda-Aonla, Mahua Seed, Kanji, Malkangdi, Safed Musli, Pahad, Palas

]]]]

FORM – I
[See clause 11.1.1, 11.2.1 & 11.3.1]
Application for Exemption from Tax
(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
	e-mail Address	
3.	Constitution of Enterprise: Proprietorship/ Partnership/ Company/ Society etc.	
4.	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)	
5.	Basis of enterprise being an enterprise under New / Expansion/Sick industrial enterprise	
6.	Goods manufactured/ Services provided (or goods likely to be manufactured / Services likely to be provided)	
7.	Exemption/ Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS – 2003	
	(3) Under any other Scheme (Pl. Specify)	
8.	Total investment (as per project report)	
9.	Total Number of workers (or likely to be engaged)	
10.	For the units going under Expansion	
	(a) Investment in Existing Unit	
	(b) Investment made under Expansion	
	(c) Increase in Investment	
11.	In case of Sick industrial enterprise maximum level of employment attained in the preceding 3 years from the date of declaration as a sick industrial enterprise	

12.	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	¹ [Consent to establish obtained]		
	Consent To Operate obtained		
13.	Exemption applied for		
	1. Stamp Duty		Yes/No
	2. Conversion Charges		Yes/No
	3. Land Tax		Yes/No
	4. Electricity Duty		Yes/No
	5. Mandi Fee		Yes/No
14	Whether the enterprise is in thrust sector		Yes/No
	If yes, pl. give name of the thrust Sector		

I have read the rules and conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true to the best of my knowledge and belief.

Place :

Signature of Applicant

Date :

for and on behalf of the Applicant Enterprise

Encl:

1. Copy of Project Report
- ²[2. Self-attested declaration in support of facts of the application]
3. Proof of investment
4. Copies of Challan of EPF / ESI / Insurance Policy
5. ³[Proof of Deposit of State Tax, if any]
6. Copy of resolution
7. Others (Pl. Specify)

¹ Substituted for "NOC obtained" by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "Affidavit in support of facts of the application"

³ Substituted by order no. F.12(14)FD/Tax/2017-125 dated 08.03.2017 w.e.f. 08.10.2014 for the expression "Proof of Deposit of VAT/CST/SGST"

FORM – II
[See clause 11.1.2]
Entitlement Certificate
 [For Exemption from Stamp Duty and/or Conversion Charges]
 (Under Rajasthan Investment Promotion Scheme - 2014)

Book No.

S.No.

It is certified that M/s..... whose application for the project at (address), has been registered at No dated, and based on his declaration, he is entitled to avail exemptions as under:

S. No.	Name of Exemption	Extent of Exemption	Notification No. and date
(i)	Exemption from the Stamp Duty		
(ii)	Exemption from Conversion Charges		

This certificate shall be valid for two years or up to the date of expiry of the operative period of the Scheme, whichever is earlier.

Place :

(Signature with Seal)

Date :

Member Secretary

State / District Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme, 2014 by the bearer of this Certificate.

FORM – III
[See clause 11.2.2]
Provisional Entitlement Certificate
 [For Exemption from Land Tax]
 (Under Rajasthan Investment Promotion Scheme - 2014)

Book No.

S.No.

It is certified that M/s..... whose application for the project at (address), has been registered at No..... dated....., and based on his declaration, he is entitled to provisionally avail exemption as under :

S.No.	Name of Exemption	Extent of Exemption	Notification No. and date
(i)	Exemption from Land Tax		

This certificate shall be valid up to 180 days or the next meeting of the appropriate Screening Committee, whichever is earlier.

Place :

(Signature with Seal)

Date :

Member Secretary

State / District Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme, 2014 by the bearer of this Certificate.

FORM – IV
[See clause 11.2.4]
Permanent Entitlement Certificate
[For Exemption from Land Tax]
(Under Rajasthan Investment Promotion Scheme - 2014)

Book No.

S.No.

It is certified that on the recommendation made by the State/ District Level Screening Committee in its meeting dated..... M/s..... is entitled to avail exemption as under:

S. No.	Name of Exemption	Extent of Exemption	Notification No. and date
(i)	Exemption from Land Tax		

Place :

Date :

(Signature with Seal)

Member Secretary

State / District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme, 2014 by the bearer of this Certificate.

¹**[FORM-V]**
[See clause 11.3.4]
Entitlement Certificate
(For Exemption from Electricity Duty/ Mandi Fee)
(Under Rajasthan Investment Promotion Scheme - 2014)

Book No.:

S.No.:

It is certified that M/s..... whose application for the project at has commenced commercial production / operation from..... (date), is entitled to avail exemptions as under:

S. No.	Category of Exemption	Extent of Exemption	Period of Exemption	Notification No. and date
1.	2	3	4	5
1	Exemption from Electricity Duty			
2	Exemption from Mandi Fee			

Subject to the provisions of clause 11.3 of the Scheme this certificate for the category of exemption as mentioned in column number 2 of the table given above shall remain valid for the period as mentioned against each of them in column number 4 of the said table from the date of issuance of this certificate.

Place :

(Signature with Seal)

¹ Substituted by order no. F.12(94)FD/Tax/2016-73 dated 30.01.2017 w.e.f. 16.09.2016. Previously this form was also substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 09.03.2015

Date :

Member Secretary
State / District Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2014, by the bearer of this Certificate.

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.

FORM – VI
[See clause 11.4.1]
(For New Enterprise or Sick industrial enterprise)
Application for grant of Entitlement Certificate for Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the Applicant Enterprise	
2.	Address of the Applicant Enterprise	
	E-mail address	
3.	Registration No. (GSTIN)	
	(TIN)	
4.	Location of factory, in case of Manufacturing Enterprise	
5.	Constitution of enterprise : Proprietorship/ Partnership/ Company/ Society etc.	
6.	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)	
7.	Goods manufactured/Service provided	
8.	Basis of enterprise being an enterprise under New enterprise / Sick industrial enterprise-	
9.	Date of commencement of commercial production/operation	
10.	Exemption/Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS- 2003	
	(3) Under any other Scheme (Pl. Specify)	
11.	Total investment made in fixed assets (as per project report)	
	(i) Price paid for land	
	(ii) cost of factory sheds and other industrial buildings	
	(iii) Price paid for new plant and machinery	
	(iv) other investment made in fixed assets essential for production of the unit	
	(v) Amount paid for technical know-how fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India	
12	For the units going under Expansion	

	(a) Investment in Existing Unit	
	(b) Investment made under Expansion	
	(c) Increase in Investment	
13	In case of sick industrial enterprise maximum level of employment attained in the preceding 3 years from the date of declaration as a sick industrial enterprise	
14	Total Number of workers (or likely to be engaged)	
15	Whether the enterprise is in thrust sector	Yes/No
	If yes, pl. give name of the thrust Sector	
16.	Status of Rajasthan State Pollution Control Board's approval	
		Approval No. Approval Date
	¹ [Consent to establish obtained]	
	Consent To Operate obtained	

I have read the rules and conditions of the Scheme and undertake to abide by them. Documents required under clause 11.4.1 are enclosed herewith.

I also certify that all the above facts are true to the best of my knowledge and belief.

Place:

Date:

Signature of Applicant for and
on behalf of the Applicant Enterprise

Encl:

1. Proof of investment
2. Copy of project report
3. Copies of Challan of EPF/ESI/Insurance Policy,
4. ²[Proof of Deposit of State Tax, if any]
5. Certificate of Chartered Accountant regarding valuation
- ³[6. Self-attested declaration in support of facts of the application.]
7. Copy of resolution

FORM – VII

[See clause 11.4.1]

(For Enterprises making investment on expansion)

Application for Grant of Entitlement Certificate for Subsidy
(Under Rajasthan Investment Promotion Scheme – 2014)

1.	Name of the Applicant Enterprise	
2.	Address of the Applicant Enterprise	
	e-mail address	
3.	Registration No. (GSTIN)	
	(TIN)	
4.	Location of factory, in case of Manufacturing Enterprise	
5.	Constitution of enterprise : Proprietorship/ Partnership/ Company/ Society etc.	
6.	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)	
7.	Exemption/Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS – 2003	
	(3) Under any other Scheme (Pl. Specify)	
8.	Total investment made in fixed assets (as per project report)	
	(i) Price paid for land	

¹ Substituted for "NOC obtained" by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

² Substituted by order no. F.12(14)FD/Tax/2017-125 dated 08.03.2017 w.e.f. 08.10.2014 for the expression "Proof of Deposit of VAT/CST/SGST, if any"

³ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "Affidavit in support of facts of the application"

	(ii) Price paid for new plant and machinery		
	(iii) Investment made in fixed assets other than above (i) to (ii)		
	(iv) Amount paid for technical knowhow a fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India		
	(v) Others, if any		
9.	Total Number of workers (or likely to be engaged)		
10.	For the units going under Expansion		
	(a) Investment in Existing Unit		
	(b) Investment made under Expansion		
	(c) Increase in Investment		
	(d) Period during which Expansion executed:	From To	
	(e) Number of employees Pre- Expansion		
	(f) Number of employees Post- Expansion		
11.	Date of commencement of commercial production after completing Expansion:		
12	Whether the enterprise is in thrust sector	Yes/No	
	If yes, pl. give name of the thrust Sector		
13.	Status of Rajasthan State Pollution Control Board's approval		
	Approval No.	Approval Date	
	¹ [Consent to establish obtained]		
	Consent To Operate obtained		
To be filled in case of Expansion: Details of amount of investment, in the three Consecutive years immediately preceding to the year of expansion. (Rs. in Lac)	In the Year Immediately preceding to the year of expansion	In the Second Year Immediately preceding to the year of expansion	In the Third Year Immediately preceding to the year of expansion

I have read the rules and conditions of the Scheme and undertake to abide by them. Documents required under Clause 11.4.1 are enclosed herewith.

I also certify that all the above facts are true to the best of my knowledge and belief.

Place: _____ Signature of Applicant for and
Date: _____ on behalf of the Applicant Enterprise

Encl:

1. Proof of investment
2. Copy of project report
3. Copies of Challan of EPF/ESI/Insurance Policy,
4. Proof of Deposit of State Tax, if any
5. Certificate of Chartered Accountant regarding valuation
- ²[6. Self-attested declaration in support of facts of the application.]
7. Copy of resolution
8. Others, Please specify

³[**“FORM – VIIA**

[See clause 13A.2]

(For Transfer of remaining benefits of the transferor enterprises)

(Under Rajasthan Investment Promotion Scheme – 2014)

1.	Name of the Transferee Enterprise	
	Address of the Transferee Enterprise	
	e-mail address	

¹ Substituted for “NOC obtained” by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression “Affidavit in support of facts of the application”

³ Inserted by order no. F.12(11)FD/Tax/2016-243 dated 08-03-2016 w.e.f. 08-03-2016

	Registration No. with Commercial Taxes Department (GSTIN)							
	Location of unit transferred							
	Constitution of Transferee enterprise : Proprietorship/ Partnership/ Company/ Society etc.							
	Whether Board of Directors (in case of company) has passed resolution to authorize applicant to do everything necessary (if yes, attach copies)							
2.	Name of the Transferor Enterprise							
	Address of the Transferor Enterprise							
	e-mail address							
	Registration No. with Commercial Taxes Department (GSTIN)							
	Constitution of Transferor enterprise : Proprietorship/ Partnership/ Company/ Society etc.							
3	Exemption Allowed to Transferor Enterprise:							
	Name of exemption	Entitlement Certificate No.	Date of Issuance of Entitlement Certificate	Extent of Exemption	Period of Exemption	Period up to which exemption has been availed		
					From	To		
	Electricity Duty							
	Land Tax							
	Mandi Fee							
4	Subsidy allowed to the Transferor Enterprise							
	Name of Subsidy	Entitlement Certificate No.	Date of Issuance of Entitlement Certificate	EFCI/ Maximum extent of subsidy	Period of subsidy	Period up to which subsidy has been claimed	Amount up to which subsidy has been claimed	
					From	To	From	To
	Investment Subsidy							
	Employment Generation Subsidy							
	Additional Subsidy							
	Interest Subsidy							
	Capital subsidy on Zero Liquid discharge treatment Plant							

I have read the rules and conditions of the Scheme and undertake to abide by them. Documents required under Clause 13A.2 are enclosed herewith. I also certify that all the above facts are true to the best of my knowledge and belief.

Place:
Date:

Signature of Applicant for and
on behalf of the Transferor Enterprise

Place:
Date:
Encl:

Signature of Applicant for and
on behalf of the Transferee Enterprise

1. Proof of Transfer of business
2. Copy (ies) of Entitlement Certificate
3. Others, Please specify]

FORM – VIIB
[See clause 12A.1]

Application for Switchover to subsidy in lieu of exemption from payment of Entertainment Tax and/or Luxury Tax sanctioned earlier
(Under Rajasthan Investment Promotion Scheme – 2014)

1.	Name of the Enterprise	
	Address of the Enterprise	
	e-mail address	
	Registration No. with Commercial Taxes Department (GSTIN)	
	TIN	
	Location of Enterprise	
2.	Total investment made in fixed assets (as per project report)	
	(i) Price paid for land	

	(ii) Price paid for new plant and machinery	
	(iii) Investment made in fixed assets other than above (i) to (ii)	
	(iv) Amount paid for technical knowhow a fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India	
	(v) Others, if any	
3.	Amount of EFCI if Approved by SLSC	
4.	Exemption Allowed and availed by the Enterprise:	
	Name of exemption	Entitlement Certificate No. and Date of Issuance
		Period of Exemption
		Period up to which exemption has been availed
		Amount of exemption availed upto 30.06.2017
		From To
	Luxury Tax	
	Entertainment Tax	

I have read the rules and conditions of the Scheme and undertake to abide by them. Documents required under Clause 12A.1 are enclosed herewith. I also certify that all the above facts are true to the best of my knowledge and belief.

Place:

Date:

Signature of Applicant for and
on behalf of the Transferor Enterprise

Place:

Date:

Signature of Applicant for and
on behalf of the Transferee Enterprise

Enclosures:

1. Copy (ies) of Entitlement Certificate
2. Proof of investment
3. Copy of project report
4. Certificate of Chartered Accountant regarding EFCI and amount of exemption availed upto 30.06.2017.
5. Others, Please specify

**¹[FORM-VIII
[See clause 11.4.5]
Entitlement Certificate for Subsidy
(Under Rajasthan Investment Promotion Scheme – 2014)**

1.	Book No.	
2.	S. No.	
3.	Name of the applicant with status	
4.	Principal place of business	
5.	Branches or other place of business, if any	
6.	Date of the meeting of State/ District Level Screening Committee in which eligibility for subsidy was determined	
7.	Amount of eligible fixed capital investment	
8.	Basis for eligibility under RIPS	
	(a) New Enterprise	
	(b) Expansion	
	(c) Sick Industrial Unit	
9.	Whether the enterprise is:	
	(i) Women/SC/ST/ Person with disability (PwD)	Yes/No
	(ii) located in backward area	Yes/No
	(iii) located in most backward area	Yes/No
	(iv) related to thrust area, If yes, specify the thrust area	Yes/No
10.	In case of expansion/ Revival of sick enterprise: Eligible amount of subsidy: Amount of additional State tax due and deposited after expansion or revival, as the case may be, over and above the maximum annual State tax due and deposited for any of the three years immediately preceding to the year of expansion.	
11.	In case of expansion: Eligible Number of employees for Employment Generation Subsidy (Number of employees appointed under expansion which are above the	

¹ Substituted by order no. F.12(94)FD/Tax/2016-73 dated 30.01.2017 w.e.f. 16.09.2016.

	existing employees.)	
12.	In case of Revival of sick industrial enterprise: Eligible Number of employees for Employment Generation Subsidy (Number of employees appointed over and above the maximum employment level attaining during the preceding three years from the date of its declaration as sick industrial enterprise.)	

Period of validity of this Entitlement Certificate is.....Years from the date of issuance of this certificate.

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.
3. The relevant tax authority for the time being is.....

Place :

Date :

(Signature with Seal)

Member Secretary

State / District Level Screening Committee”

1

FORM – VIII A
[See clause 12A.3]
Entitlement Certificate

(Under Rajasthan Investment Promotion Scheme – 2014)

1.	Name of the Enterprise					
	Address of the Enterprise					
	e-mail address					
	Registration No. with Commercial Taxes Department (GSTIN)					
	TIN					
	Location of Enterprise					
2.	Amount of EFCI Approved by appropriate screening committee or Member Secretary of appropriate screening committee					
3	Exemption Allowed and availed by the Enterprise:					
	Name of exemption	Entitlement Certificate No. and Date of Issuance	Period of Exemption		Period up to which exemption has been availed	Amount of exemption upto 30.06.2017
			From	To		
	Luxury Tax					
	Entertainment Tax					
4	Details of eligible Subsidy					
	Name of Subsidy	% of subsidy	Maximum Amount up to which subsidy may be availed	Eligible Period of subsidy		
				From	To	
	Investment Subsidy					
Employment Generation Subsidy						
Additional Subsidy						

Period of validity of this Entitlement Certificate From.....To

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
2. To his certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.

Place :

Date :

(Signature with Seal)
Member Secretary
State / District Level Screening Committee”

¹[FORM- IX

[See clause 10.3.1 and 12.2.1]

APPLICATION FOR DISBURSEMENT OF EMPLOYMENT GENERATION SUBSIDY

(Under Rajasthan Investment Promotion Scheme -2014)

To

.....
.....

Name of Circle and Ward:

1.	Name of the applicant Enterprise(Trade Name)	
	Legal Name:	
2.	Address of the applicant Enterprise	
	e-mail address	
	Mobile No.	
3.	Registration No. with Commercial Taxes Department – TIN	
	GSTIN	
4.	Entitlement Certificate No.	
5.	Subsidy Applied For the Year (Period)	
6.	Amount of State Tax payable for the Year	
7.	Amount of State Tax (SGST) due and deposited for the year by the unit/ enterprise	
8.	50% of amount mentioned at serial number 7	
9.	Whether the enterprise is:	
(a).	located in backward and most backward area other than cement manufacturing enterprises	Yes/No
(b).	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise	Yes/No
(c).	in Agro-processing and Agri-marketing sector	Yes/No
(d).	Not covered in (a)., (b). or (c). above	Yes/No
10.	Investment Subsidy applied for the year	
11.	Total number of employment provided by the enterprise	
12.	Total Number of employment provided* to the persons Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
13.	Total Number of employment provided* to the persons not Domiciled in Rajasthan:	

¹ Substituted by order no. F.12(105)FD/Tax/2014-Pt.II-126 dated 23.10.2017 w.e.f. 01.07.2017. This form was previously substituted by order no. F.12(14)FD/Tax/2017-125 dated 08.03.2017 w.e.f. 08.10.2014.

	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
14.	Employment Generation Subsidy for employees at S. No. 16	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
15.	Employment Generation Subsidy for employees at S. No. 17	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
16.	Total Employment Generation Subsidy claimed by the enterprise (18+19)	
17.	Amount of eligible fixed capital investment	
18.	Total amount of subsidy received up to the preceding quarter	
19.	Details of Bank	
	Name of the Bank in which subsidy is sought	
	Name of the Branch	
	Account Number	
	Account Type	
	IFSC No. of Branch	

I have enclosed the proof of deposit of tax and proof of deposit of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees, along with the list of employees.

Place: _____ Signature of Applicant
Date: _____ for and on behalf of the Applicant Enterprise

Verification

I..... do verify that the above information and its enclosures (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed.

Place: _____ Signature of Applicant
Date: _____ for and on behalf of the Applicant Enterprise

Enclosure :

1. Copy of Challan for the amount of contribution of EPF and/ or ESI or copy of insurance policy obtained for medical treatment of employees, along with list of employees.
2. Proof of deposit of State Tax
3. Calculation sheet for computation of subsidy as per the provisions of the Scheme.

* Note: - Total number of employment provided shall be filled according to the following table:-

In case of new enterprise	total number of employment provided by the enterprise
In case the existing enterprise making investment for setting up of new unit	total number of employment provided by the enterprise in the new unit
In case of expansion	Total number of employment provided under expansion which are above the existing employees
In case of revival of sick enterprise	Total number of employment provided over and above the maximum employment level attained during the preceding three years from the date of its declaration as sick industrial enterprise.

¹[**FORM – IX A**
[See clause 11.1.2]

Order for rejection of Application for Exemption from Stamp Duty and/or Conversion Charges
(Under Rajasthan Investment Promotion Scheme -2014 New/Service sector/Expansion)
Office of the Member Secretary State/ District Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	Registration Number (GSTIN)	
	TIN	

An application for exemption from payment of Stamp Duty and Conversion Charges has been submitted by you on After careful examination of the facts mentioned in the application, I am of the opinion that the Scheme is not applicable to you due to the following reasons:

Therefore, your application for exemption from payment of Stamp Duty and Conversion Charges is not acceptable under the scheme and is hereby rejected.

Place : (Signature with Seal)
Date : Member Secretary
State / District Level Screening Committee"

²[**FORM – IXB**

[See clause 10.3.1C, 10.3.1D and 12.2.1]

APPLICATION FOR DISBURSEMENT OF EMPLOYMENT GENERATION SUBSIDY
(Under Rajasthan Investment Promotion Scheme -2014)

To

.....
.....

Name of Circle and Ward:

1.	Name of the applicant Enterprise(Trade Name)	
	Legal Name:	
2.	Address of the applicant Enterprise	
	e-mail address	
	Mobile No.	
3.	Registration No. with Commercial Taxes Department – TIN	
	GSTIN	
4.	Entitlement Certificate No.	
5.	Subsidy Applied For the Year (Period)	
6.	Amount of State Tax payable for the Year	
7.	Amount of State Tax (SGST) due and deposited for the year by the unit/ enterprise	
8.	50% of amount mentioned at serial number 7	
9.	Whether the enterprise is:	
(a).	located in backward and most backward area other than cement manufacturing enterprises	Yes/No
(b).	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise	Yes/No

¹ Inserted by order no. F.12(105)FD/Tax/2014-pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015

² Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018

(c).	in Agro-processing and Agri-marketing sector	Yes/No
(d).	Not covered in (a)., (b). or (c). above	Yes/No
10.	Investment Subsidy applied for the year	
11.	Total number of employment provided by the enterprise	
12.	Total number of employment provided to the persons domiciled in Rajasthan by the enterprise	
13.	% of persons domiciled in Rajasthan in total employment provided by the enterprise	
14.	Total number of employment provided to the persons of SC/ST category domiciled in Rajasthan by the enterprise	
15.	% of persons of SC/ST category domiciled in Rajasthan in total employment provided by the enterprise	
16.	Total Number of employment provided* to the persons Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
17.	Employment Generation Subsidy for employees at S. No. 16	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
18.	Amount of eligible fixed capital investment	
19.	Total amount of subsidy received up to the preceding quarter	
29.	Details of Bank	
	Name of the Bank in which subsidy is sought	
	Name of the Branch	
	Account Number	
	Account Type	
	IFSC No. of Branch	

I have enclosed the proof of deposit of tax and proof of deposit of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees, along with the list of employees.

Place: _____ Signature of Applicant
 Date: _____ for and on behalf of the Applicant Enterprise

Verification

I..... do verify that the above information and its enclosures (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed.

Place: _____ Signature of Applicant
 Date: _____ for and on behalf of the Applicant Enterprise

Enclosures:

1. Copy of Challan for the amount of contribution of EPF and/ or ESI or copy of insurance policy obtained for medical treatment of employees, along with list of employees.
2. Proof of deposit of State Tax
3. Calculation sheet for computation of subsidy as per the provisions of the Scheme.

* Note: - Total number of employment provided shall be filled according to the following table:-

In case of new enterprise	total number of employment provided by the enterprise
In case the existing enterprise making	total number of employment

investment for setting up of new unit	provided by the enterprise in the new unit
In case of expansion	Total number of employment provided under expansion which are above the existing employees
In case of revival of sick enterprise	Total number of employment provided over and above the maximum employment level attained during the preceding three years from the date of its declaration as sick industrial enterprise.

FORM – X
[See clause 11.2.5]

Order for rejection of Claim of Exemption from Land Tax
(Under Rajasthan Investment Promotion Scheme -2014 New/Service sector/Expansion)
Office of the Member Secretary State/ District Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	Registration Number (GSTIN)	
	TIN	

Present: Mr./Mrs./Ms.....

An application for exemption from Land Tax has been submitted by you on The matter was put up before the State/ District Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for exemption from Land Tax under the Scheme due to the following reasons:

Therefore, your application for exemption from Land Tax is rejected.

Place : (Signature with Seal)

Date : Member Secretary

State / District Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

FORM – XI
[See clause 11.3.5]

Order for rejection of Claim of Exemption from Electricity Duty/ Mandi Fee
(Under Rajasthan Investment Promotion Scheme -2014)
Office of the Member Secretary State/ District Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	GSTIN	

Present: Mr./Mrs./Ms

An application for exemption from Electricity Duty/ Mandi Fee has been submitted by you on The matter was put up before the State/ District Level Screening Committee in its meeting dated.....

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for exemption from Electricity Duty / Mandi Fee under the Scheme due to following reasons:

Therefore, your application for exemption from Electricity Duty / Mandi Fee is rejected.

Place : (Signature with Seal)
Date : Member Secretary
State / District Level Screening Committee

CC:
1. M/s
2. Concerned Department

Member Secretary ”

FORM – XII
[See clause 11.4.6]

Order for rejection of Claim of Investment Subsidy/ Employment Generation Subsidy
(Under Rajasthan Investment Promotion Scheme -2014 New/Service sector/Expansion)
Office of the Member Secretary State/ District Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	Registration Number (GSTIN)	
	TIN	

Present: Mr./Mrs./Ms

An application for Investment Subsidy/ Employment Generation Subsidy has been submitted by you on..... The matter was put up before the State/ District Level Screening Committee in its meeting dated.....

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of the Committee, the Committee is of the opinion that you are not eligible for the Investment Subsidy/ Employment Generation Subsidy under the Scheme due to the following reasons:

Therefore, your application for Investment Subsidy/ Employment Generation Subsidy is rejected.

Place : (Signature with Seal)
Date : Member Secretary
State / District Level Screening Committee

CC:
1. M/s
2. Concerned Department

Member Secretary

FORM – XIII
[See clause 11.4.1]

CERTIFICATE OF VALUATION BY CHARTERED ACCOUNTANT

We hereby certify that M/s.....
..... has made investment and has acquired the following assets:

Details of Investment made in Fixed Assets:

S.No.	Description	Amount
1.	Cost of land including documentation charges	
2.	Cost of land development (Leveling or filling costs)	
3.	Cost of factory sheds and other industrial buildings	
4.	Cost of plant and machinery	
5.	Cost of technical know-how a fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to	

	laboratories recognized by the State Government or the Government of India	
6.	Cost of other miscellaneous fixed assets	
7.	Cost of pollution control devices	
Total		

I/ We have checked the books of accounts of the Enterprise, the invoices, cash bills and cash receipts and certify that the aforesaid information is true. I/ We also certify that the aforesaid items have been duly paid for and no credit is raised against them in the books of the enterprise.

Place:

(Signature with Seal)

Date:

Chartered Accountant

FORM – XIV
[See clause 11.4.1]
CERTIFICATE OF VALUATION BY CHARTERED ACCOUNTANT

We hereby certify that M/s.....
..... has made investment and has acquired the following assets:

(In case of Expansion, give investment in existing enterprise and additional investment for each item separately)

Details of Investment made in Fixed Assets:

S. No.	Description	Investment in existing enterprise	Additional investment
1.	Cost of land including documentation charges		
2.	Cost of land development (Leveling or filling costs)		
3.	Cost of factory sheds and other industrial buildings		
4.	Cost of plant and machinery		
5.	Cost of technical knowhow fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India		
6.	Cost of other miscellaneous fix assets		
7.	Cost of pollution control devices		
Total			

I/ We have checked the books of accounts of the Enterprises, the invoices, cash bills and cash receipts and certify that the aforesaid information is true. I/ We also certify that the aforesaid items have been duly paid for and no credit is raised against them in the books of the enterprise.

Place:

(Signature with Seal)

Date:

Chartered Accountant

FORM – XV
[See clause 11.5.1]
Application for Claim of Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the applicant enterprise	
4.	E-mail address	
5.	Location of desalination plant	
6.	Branches or other place of business, if any	
7.	Total Dissolved Solids (TDS) per million (ppm) before desalination	
8.	Total Dissolved Solids (TDS) per million (ppm) after desalination	
9.	Date of commencement of commercial production	
10.	Amount of investment in Desalination Plant within the State	

11.	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	Consent to establish obtained		
	Consent To Operate obtained		

I have read the conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true to the best of my knowledge and belief.

Encl: (i) Project report duly certified by a Chartered Accountant; and

(ii) Certificate of concerned Superintending Engineer, P.H.E.D., regarding Total Dissolved Solids (TDS) per million (ppm) before and after desalination.

Place :

Signature of applicant

Date :

for and on behalf of the Applicant Enterprise

FORM-XVI
[See clause 11.5.4]
Entitlement Certificate for Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Location of Desalination Plant	
7.	Date of commencement of commercial production	
8.	Amount of investment	
9.	Total Dissolved Solids (TDS) per million (ppm) before desalination	
10.	Total Dissolved Solids (TDS) per million (ppm) after desalination	

Note:

This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the scheme.

Place :

(Signature with Seal)

Date :

Member Secretary
Screening Committee

FORM – XVII
[See clause 11.5.5]
Order for rejection of Claim of Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)
Office of the Member Secretary State/ District Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	GSTIN	

Present: Mr./Mrs./Ms.....

An application for Special Investment Subsidy has been submitted by you on..... The matter was put up before the State/ District Level Screening Committee in its meeting dated.....

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of the Committee, the Committee is of the opinion that you are not eligible for Special Investment Subsidy under the Scheme due to the following reasons:

Therefore, your application for Special Investment Subsidy is rejected.

Place : (Signature with Seal)
Date : Member Secretary
State / District Level Screening Committee

CC:
1. M/s
2. Concerned Department

Member Secretary

**[FORM – XVIII
[See clause 12.3.1]**

**Application for disbursement of Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)**

To,
The Commissioner,
Industries Department,
Udyog Bhawan,
Tilak Marg, Jaipur.

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise with e-mail address	
3.	Registration No. with Commercial Taxes Department-GSTIN	
4.	Eligibility Certificate number and date	
5.	Period (year) for which Special Investment Subsidy has been claimed	
6.	Purchase Value of Membrane	
7.	Amount of State Tax paid on Membrane	
8.	Amount of claim of Special Investment Subsidy	
9.	Details of Bank	
	(a) Name of Bank in which reimbursement of tax is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

PART-B

Particulars of purchases made within the State against Tax invoice:

S. No.	Name of the selling dealer	GSTIN	Detail of invoice (s)			
			Number	Date	Amount	Tax

I do hereby verify that all the above facts are true to the best of my knowledge and belief.
Encl: copy of original Tax invoices

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015

Place :
Date :

Signature of applicant for and on behalf of the Applicant Enterprise

FORM-XX
[See clause 11.6.1]
¹[Application for Claim of Interest Subsidy by textile sector enterprise]

To,

The Member Secretary,
SLSC
..... (Name of the district)

1.	Name of the Enterprise			
2.	Address: Office: Factory: Tele No. : Fax No. : Email:			
3.	Constitution of the Enterprise (Please attach the relevant document)		Proprietorship / Partnership / Company / Society / others	
4.	Registration Number (GSTIN)			
	TIN			
5.	Location of Unit for which Interest Subsidy is claimed			
6.	Whether the project is New or Expansion of existing enterprises—or Revival of sick enterprises.			
7.	(a) Date of commencement of commercial production			
	(b) EM No. & Date (MSMED Act Part-II) (attach copy)			
	(c) IEM Acknowledgement No. & Date (attach copy)			
8.	(a) Activity/ process in value chain			
	(b) Item of production (manufacturing)			
	(c) Investment in Plant & Machinery as specified in TUF Scheme			
9.	Rate of interest Subsidy applicable	5%	6%	7% Any other.....%
10.	(a) Please give details of Total Investment & term loan Amount: For New Unit: For Expansion Unit: For Revival of sick enterprise: (Whichever is applicable)	Total Investment (In Rs.)		Term loan Amount (In Rs.)
11.	For the units going under Expansion			
	(a) Investment in Existing Unit	Rs..... (In lakh)		
	(b) Investment made under Expansion	Rs..... (In lakh)		

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "Application for Claim of Interest Subsidy"

	(c) Increase in Investment%	
12.	Cost of project as approved by Bank/ financial Institution (In figures & in words both)		
13.	Term loan Sanctioned for investment (including investment in Plant & Machinery specified under TUFs) (a) Name of Financial Institution / Bank, (Unique code of such banks/ financial institutions)		
	(b) Rate of Interest, Period and Quantum of loan sanctioned		
	(c) Sanction letter No. & Date (attach copy)		
14.	First disbursement of loan (a) Date		
	(b) Amount (In Rs.)		
15.	Details of Cost of Project & Actual investment for new Unit / Expansion of an existing enterprise or Revival of Sick enterprise-(please attach CA Certificate.) (Rs. in Lakhs)		
		PROJECTED	ACTUAL
	(a) Land:		
	(b) Building:		
	(c) Plant & Machinery/ Equipments: (as specified in TUF Scheme)		
	(d) Machinery for effluent treatment plant :		
	(e) Others: (specify if any)		
	TOTAL:		
16.	Means of Finance (Rs. in Lakhs)		
		PROJECTED	ACTUAL
	(a) Promoter's Contribution:		
	(b) Term Loan		
	(c) Internal Resources:		
	(d) Deposits:		
	(e) Others		
	TOTAL:		
17.	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS- 2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
18.	Details of New Plant & Machinery (TUF) acquired & Installed		
	(a) New Plant & Machinery (1) Indigenous Plant & Machinery (2) Imported Plant & Machinery	Rs. Rs.	
	(b) Secondhand Plant & Machinery (TUF) details (1) Indigenous Plant & Machinery (2) Imported Plant & Machinery	Rs. Rs.	
	TOTAL [18 a + 18 b]		
19.	Eligible Fixed Capital Investment Plant & Machinery/ Equipments: (as specified in TUF Scheme)		
20.	Rate of interest subsidy available under TUF Scheme		
21.	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date

	¹ [Consent to establish obtained]		
	Consent To Operate obtained		
22.	Details of any other Interest Subsidy granted by	Percentage of Interest Subsidy	Specify the Scheme
	(a) State Government		
	(b) Government of India		
23.	Whether any Government dues are outstanding or not? If Yes Give details thereof		
24.	Whether any court case? If Yes Give details thereof		

Declaration

I hereby declare that the information, statements & other papers given herein are true and correct in all particulars, to the best of my knowledge & belief. I also declare that I am duly authorized to sign an application and details and documents submitted in this application.

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Date: _____ Signature of Authorized Signatory
 Place: _____ Name of Authorized Signatory
 _____ Seal of the Enterprise

Encl:

- (1) Copy of sale invoice in support of date of commencement of commercial production.
- (2) Copy of partnership deed / Memorandum and Articles of Association.
- (3) Copy of Registrar of Firms certificate/ Registrar of Companies certificate.
- (4) Bank/Financial Institution's Term Loan Sanction letter.
- (5) Project Report / Project Profile.
- (6) Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery as specified in the updated list of machinery under TUFs Scheme of Government of India. In case of expansion or revival of sick enterprise Chartered Accountant certificate certifying details of existing investment and investment made in expansion / diversification/modernization.
- (7) Detailed expenditure statement of Plant & Machinery as per format indicating mode of payment & whether the Machinery are imported if new or second hand.
- (8) Project completion Certificate by Bank.
- (9) Copy of first bill of supply/ invoice/ tax invoice
- (10) Copy of Annual Report / Balance Sheet.
- (11) In case of imported plant & machinery, submit separate expenditure statement mentioning brand new plant & machinery and second hand plant & machinery, details with copy of invoices & copy of Bill of entry.
- (12) In case of second hand Plant & Machinery, proof of the cost of the New Plant and Machinery

²[**FORM-XXA**

[**See clause 10.8**]

Application for Claim of Interest Subsidy by enterprise other than Textile sector

To,

The Member Secretary,
 DLSC/ SLSC
 (Name of the district)

1.	Name of the Enterprise	
2.	Address: Office:	

¹ Substituted for "NOC obtained" by order no. F.12(28)FD/Tax/2010-pt.-I-170 dated 07.01.2015 w.e.f. 08.10.2014.

² Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015

	Factory: Tele No. : Fax No. : Email:				
3.	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship / Partnership / Company / Society / others			
4.	Registration Number (GSTIN)				
	TIN				
5.	Location of Unit for which Interest Subsidy is claimed				
6.	Whether the project is New or Expansion of existing enterprises or Revival of sick enterprises.				
7.	Date of commencement of commercial production				
8.	(a) Activity/ process in value chain	Manufacturing / rendering of services			
	(b) Goods to be manufactured (in case of manufacturing)				
	(c) Services likely to be rendered(in case of service enterprise)				
9.	Rate of interest Subsidy applicable	5%	6%	7%	Any other.....%
10.	Please give details of Total Investment & term loan Amount:	Total Investment (In Rs.)			Amount of Term loan (In Rs.)
	For New Unit:				
	For Expansion of existing Unit:				
	For Revival of sick enterprise:				
11.	For the units going under Expansion				
	(a) Investment in Existing Unit	Rs..... (In lakh)			
	(b) Investment made under Expansion	Rs..... (In lakh)			
	(c) Increase in Investment%			
12.	Cost of project as approved by Bank/ financial Institution (In figures & in words both)				
13.	(a) Amount of term loan Sanctioned for investment				
	(b) Name of Financial Institution / Bank, (Unique code of such banks/ financial institutions)				
	(c) Rate of Interest, Period and Quantum of loan sanctioned				
	(d) Sanction letter No. & Date (attach copy)				
14.	First disbursement of loan				
	(a) Date				
	(b) Amount (In Rs.)				
15.	Details of Cost of Project & Actual investment for new Unit / Expansion of an existing enterprise or Revival of Sick enterprise(please attach CA Certificate.) (Rs. in Lakh)				
		PROJECTED		ACTUAL	

	(a) Land:		
	(b) Building:		
	(c) Plant & Machinery:		
	(d) Technical know-how etc.		
	(e) Others: (specify if any)		
	TOTAL:		
16.	Means of Finance		(Rs. in Lakhs)
		PROJECTED	ACTUAL
	(a) Promoter's Contribution:		
	(b) Term Loan		
	(c) Internal Resources:		
	(d) Deposits:		
	(e) Others		
	TOTAL:		
17.	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed		Yes/No
	(b) If yes, please give details thereof		
18.	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	Consent to establish obtained		
	Consent To Operate obtained		
19.	Details of any other Interest Subsidy granted by	Percentage of Interest Subsidy	Specify the Scheme
	(a) State Government		
	(b) Government of India		
	(c) any undertaking, corporation or company owned or controlled by the State Government,		
20.	Whether any Government dues are outstanding or not? If Yes, Give details thereof		
21.	Whether any court case? If Yes, Give details thereof		

Declaration

I, hereby, declare that the information, statements & other papers given herein are true and correct in all particulars, to the best of my knowledge & belief. I also declare that I am duly authorized to sign an application and details and documents submitted in this application.

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Date:

Signature of Authorized Signatory

Place:

Name of Authorized Signatory

Seal of the Enterprise

Encl:

- (1) Copy of sale invoice in support of date of commencement of commercial production.
- (2) Copy of partnership deed / Memorandum and Articles of Association.
- (3) Copy of Registrar of Firms Certificate/ Registrar of Companies certificate.
- (4) Bank/Financial Institution's Term Loan Sanction letter.
- (5) Project Report / Project Profile.
- (6) Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery. In case of expansion or revival of sick enterprise Chartered Accountant certificate certifying details of existing investment and investment made in expansion.
- (7) Detailed expenditure statement of Plant & Machinery as per format indicating mode of payment & whether the Plant and Machinery are imported, if new or second hand.
- (8) Project completion Certificate by Bank.
- (9) Copy of first bill of supply/ invoice/ tax invoice

- (10) Copy of Annual Report / Balance Sheet, if any.
 (11) In case of imported plant & machinery, submit separate expenditure statement mentioning brand new plant & machinery and second hand plant & machinery, details with copy of invoices & copy of Bill of entry.
 (12) In case of second hand Plant & Machinery, proof of the cost of the Plant and Machinery]

FORM-XXI
[See clause 11.6.4]

¹[Entitlement Certificate for Interest Subsidy to the textile sector enterprise]

No.

Date:

1.	Name of the Enterprise	
2.	Registration Number (GSTIN)	
	TIN	
3.	Address of the enterprise	
4.	E-mail address	
5.	Name, designation & contact details of the Authorized Person	
6.	Location of unit entitled for benefit under this certificate	
7.	Eligible Fixed Capital Investment	
	(a) Purchase value of Plant & Machinery specified under TUF Scheme	
	(b) Purchase value of Machinery for effluent treatment plant	
	TOTAL [7 (a) + 7 (b)]	
8.	Term loan Sanctioned for eligible investment	
	(a) Name of Financial Institution / Bank	
	(b) Rate of Interest, Period and Quantum of loan sanctioned	
9.	Rate of interest subsidy available under TUF Scheme to the enterprise from Government of India.	
10.	Rate of interest subsidy available under Special customized package for Textile Sector Enterprises - 2013. Maximum up to [8(b)-9]	
11.	Date of Commencement of commercial production.	

- (i) The interest subsidy shall be allowed for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production in case of first repayment of term loan has taken place before the commencement of commercial production, otherwise from the date of first repayment of term loan.
 (ii) Interest subsidy shall be available to the extent that effective subsidy including subsidy/reimbursement provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
 (iii) If the enterprise becomes defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from eligible period as specified in clause (i) above.
 (iv) In case of breach of any of the condition mentioned anywhere in the Package, the benefits availed under the Package shall be withdrawn and recovered along with interest @ 18% per annum from the date from which the benefits have been availed.

This certificate may be revoked by the issuing authority unilaterally in case the applicant violates any of the conditions of the customized package without any notice.

Place :

(Signature with Seal)
 Member Secretary

¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "Entitlement Certificate for Interest Subsidy"

Date : State Level Screening Committee/ District
Level Screening Committee

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

¹[FORM-XXIA
[See clause 11.6.4]

Entitlement Certificate for Interest Subsidy to the Enterprise other than Textile sector Enterprise

No.

Date:

1.	Name of the Enterprise	
2.	Registration Number (GSTIN)	
	TIN	
3.	Address of the enterprise	
4.	E-mail address	
5.	Name, designation & contact details of the Authorized Person	
6.	Location of unit entitled for benefit under this certificate	
7A.	Eligible Fixed Capital Investment:	
	(a) Purchase of land;	
	(b) Purchase/ construction of new factory sheds and other new industrial buildings;	
	(c) Purchase/ construction of new plant and machinery or equipment;	
	(d) Other investment made in new fixed assets essential for production of the unit as approved by the Screening Committee; and	
	(e) Technical know-how fees or drawing fees paid in lump-sum to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India.	
	Total [7A(a)+7A(b)+ 7A(c)+7A(d)+7A(e)]	
8.	Term loan Sanctioned for eligible investment	
	(a) Name of Financial Institution / Bank	
	(b) Rate of Interest, Period and Quantum of loan sanctioned	
9.	Date of Commencement of commercial production/ operation.	

Note:

1. The interest subsidy shall be allowed for a period of ----- years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production.
2. Interest subsidy shall be available to the extent that effective subsidy including subsidy/reimbursement provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
3. If the enterprise becomes defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from eligible period as specified in 1 above.
4. In case of breach of any of the condition mentioned anywhere in the scheme/ customized package, if any, the benefits availed under the scheme/ customized package, if any, shall be withdrawn and recovered along with interest @ 18% per annum from the date from which the benefits have been availed.

This certificate may be revoked by the issuing authority unilaterally in case the applicant violates any of the conditions of the scheme or customized package, if any issued in favour of enterprise, without any notice.

Place :

(Signature with Seal)

Member Secretary

Date :

State Level Screening Committee/

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015

District Level Screening Committee]

FORM-XXII

[See clause 12.4.2]

¹[Application for disbursement of subsidy by the textile sector enterprise]**To,****The Commissioner,
Industries Department,
Rajasthan, Jaipur.**

1.	Name of the Enterprise	
2.	Address of the Enterprise	
3.	E-mail address	
4.	Name, designation & contact details of the Authorized Person	
5.	Entitlement Certificate Number	
6.	Interest Subsidy Applied for the Quarter (Period)	
7.	Amount of Interest Paid to the Financial Institution/Bank for the quarter	
8.	Amount of Interest Subsidy under the TUF Scheme for the Quarter from Government of India.	
9.	Eligible Amount of Interest Subsidy under the Package (As per calculation sheet attached)	
10.	Maximum Amount Eligible under the Package	
11.	Total amount of Subsidy received up to the Preceding Quarter.	
12.	Bank Certificate as mentioned in clause 12.4.3 of the Scheme is attached	Yes/No
13.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

We hereby certify that the above facts and figures are true and correct.

Date:
Place:Signature
Name
Designation
Seal of enterprise¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "Application for disbursement of subsidy"

¹[**FORM-XXIIA**
²[[See clause 12.4A.2]]

Application for disbursement of subsidy by the enterprise other than textile sector enterprise

To,

**The Commissioner,
Industries Department,
Rajasthan, Jaipur.**

1.	Name of the Enterprise	
2.	Address of the Enterprise	
3.	E-mail address	
4.	Name, designation & contact details of the Authorized Person	
5.	Entitlement Certificate Number and date	
6.	Date of commencement of commercial production	
7.	Period for which the Interest Subsidy has applied for	
8.	Amount of Interest Paid on term loan to the Financial Institution/Bank for the period for which Interest Subsidy has applied	
9.	Rate of Interest payable to Financial Institution/Bank on term loan	
10.	Interest @ 5% [(5/rate of interest) x Interest paid]	
11.	Maximum Amount of subsidy per annum allowed under the scheme / customized package, if any.	
12.	Eligible amount of subsidy [Minimum of 10 and 11]	
13.	Bank Certificate as mentioned in clause 12.4A.3 of the Scheme is attached	Yes/No
14.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

We hereby certify that the above facts and figures are true and correct.

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Date:
Place:

Signature
Name
Designation

Seal of enterprise]

FORM-XXIII

³[[See clause 12.4.5& 12.4A.5]]

Register regarding information related to eligible Investment, subsidy disbursed and period availed/ balance

¹ Inserted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015

² Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 30.09.2015 for the expression "12.4.2"

³ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 30.09.2015 for the expression "12.4.5"

(to be maintained by Industries Department)

¹[Part-A (General Information)**To be maintained in case of textile sector enterprise:**

1.	Name of the beneficiary enterprise	
2.	No. and date of entitlement certificate	
3.	Investment made in Plant & Machinery as specified in TUF Scheme	
5.	Rate of Interest payable to Financial Institution/Bank	
6.	Rate of Interest being reimbursed by Government of India under TUF Scheme	
7.	Rate at which interest subsidy is allowed under entitlement certificate	
8.	Date of commencement of commercial production	

To be maintained in all other cases:

1.	Name of the beneficiary enterprise	
2.	No. and date of entitlement certificate	
3.	Amount of term loan	
4.	Rate of Interest payable to Financial Institution/Bank	
5.	Rate at which interest subsidy is allowed under entitlement certificate	
6.	Date of commencement of commercial production	

²[Part-B: To be maintained in case of textile sector enterprise]

S. No.	year	Quarter	Employment provided during the quarter	Employment provided up to the quarter	Interest Subsidy disbursed for the quarter	Interest Subsidy disbursed up to the quarter
1.	2.	3.	4.	5.	6.	7.
1.	I	1 st				
2.	I	2 nd				
3.	I	3 rd				
4.	I	4 th				
5.	II	1 st				
6.	II	2 nd				
7.	II	3 rd				
8.	II	4 th				
9.	III	1 st				
10.	III	2 nd				
11.	III	3 rd				
12.	III	4 th				
13.	IV	1 st				
14.	IV	2 nd				
15.	IV	3 rd				
16.	IV	4 th				
17.	V	1 st				
18.	V	2 nd				
19.	V	3 rd				
20.	V	4 th				

³[FORM-XXIV
[See clause 11.7.1]¹ Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015² Substituted by order no. F.12(105)FD/Tax/2014-91 dated 30.09.2015 w.e.f. 30.09.2015 for the expression "Information regarding disbursement of subsidy"³ Substituted by order no. F.12(105)FD/Tax/2014 Pt.-I-96 dated 03.11.2015 w.e.f. 03.11.2015

Application for Determination of Cost of zero liquid discharge based effluent treatment plant and claim of capital subsidy

1.	Name of the Enterprise		
2.	Address: Office: Factory: Tele No. : Fax No. : Email:		
3.	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship / Partnership / Company / Society / others	
4.	Registration number (GSTIN)		
	TIN		
5.	Location of enterprise for which Capital Subsidy is claimed		
6.	Location of zero liquid discharge based effluent treatment plant		
7.	Whether the project is New or Expansion of existing enterprises or Revival of sick enterprises.		
8.	Date of commencement of commercial production/ operation		
9.	Please give details of Total Investment (in Rs.): For New Unit: For Expansion Unit: For Revival of sick enterprise: (Whichever is applicable)		
10.	For the units going under Expansion (a) Investment in Existing Unit	Rs..... (In lakh)	
	(b) Investment made under Expansion	Rs..... (In lakh)	
	(c) Increase in Investment%	
11.	Details of Cost of Project & Actual investment for new Unit / Expansion of an existing enterprise or Revival of Sick enterprise:(please attach CA Certificate.)		
	(Rs. in Lakhs)		
		PROJECTED	ACTUAL
	(a) Land:		
	(b) Building:		
	(c) Plant & Machinery/ Equipments:		
	(d) Machinery for effluent treatment plant :		
	(e) Others: (specify if any)		
TOTAL:			
12.	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
13.	Details of Investment made in zero liquid discharge based effluent treatment plant	Rs.	
14.	Status of Rajasthan State Pollution Control Board's approval		

	Approval No.	Approval Date
Consent to establish obtained		
Consent To Operate obtained		

I have read the conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true to the best of my knowledge and belief.

Enclosure:

- i. Document in support of payment made to the suppliers of zero liquid discharge based effluent treatment plant.
- ii. Certificate of Rajasthan State Pollution Control Board.
- iii. Certificate of Chartered Accountant.

Place :

Signature of applicant

Date :

for and on behalf of the Applicant Enterprise

Note: 1. The textile sector enterprise shall furnish the details of such plant and machinery which has been specified under TUF scheme or by the State Government at ¹[serial number 11 (c).]

2. Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.”.]

FORM-XXV

[See clause 11.7. 5]

Eligibility Certificate for Capital Subsidy on zero liquid discharge based effluent treatment plant

No.

Date:

1.	Name of the Enterprise	
2.	Registration number (GSTIN)	
	TIN	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Eligible Cost of zero liquid discharge based effluent treatment plant	
7.	Maximum Eligible Amount of Subsidy	

This certificate may be amended by the issuing authority in case any error is found in determination of eligible amount of subsidy.

Place :

(Signature with Seal)

Member Secretary

Date :

State Level Screening Committee

FORM -XXVI

[See clause 12.6.1]

Application for Disbursement of Capital Subsidy on zero liquid discharge based effluent treatment plant

To,

The Commissioner,
Industries Department,
Udyog Bhawan,
Tilak Marg, Jaipur.

¹ Substituted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 03.11.2015 for the expression “serial number 13”

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise with e-mail address	
3.	Registration number (GSTIN)	
	TIN	
4.	Eligibility Certificate number and date	
5.	Maximum Eligible Amount of Subsidy as per Eligibility Certificate	
6.	Subsidy claimed	
	Ist installment / IInd installment	
7.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

I hereby verify that all the above facts are true to the best of my knowledge and belief.

Place : _____ Signature of applicant for and on behalf
Date : _____ of the Applicant Enterprise

¹[**FORM-XXVIA**
[See clause 11.10.1]
Application for Claim of Capital Interest Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)

To,

The Member Secretary,
SLSC
..... (Name of the district)

(1)	Name of the Enterprise	
(2)	Address: Office: Factory: Tele No. : Fax No. : Email:	
(3)	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship / Partnership / Company / Society / others
(4)	Registration No. (GSTIN)	
(5)	Location of Unit for which Capital Interest Subsidy is claimed	
(6)	Whether the project is New or Expansion of existing enterprises or revival of sick enterprise	
(7)	Date of commencement of commercial production	
(8)	Please give details of Total	Total Investment Term loan Amount

¹ Inserted by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 12.02.2018.

	Investment & term loan Amount: For New Unit Rs.: For Expansion Unit Rs.: For Revival of sick enterprise: (Whichever is applicable)		
(9)	For the units going under Expansion		
	(a) Fixed Capital Investment of Existing Unit	Rs..... (In lakh)	
	(b) Fixed Capital Investment of Expansion	Rs..... (In lakh)	
	(c) Increase in Fixed Capital Investment%	
(10)	Cost of project as approved by Bank/ financial Institution (In figures & in words both)		
(11)	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
(12)	Whether any Government dues are outstanding or not? If yes, give details thereof		

Declaration

I hereby declare that the information, statements & other papers given herein are true and correct in all particulars, to the best of my knowledge & belief. I also declare that I am duly authorized to sign an application and details and documents submitted in this application.

Place:

Date:

Name of Authorized Signatory

Signature of Authorized Signatory

Seal of the Enterprise

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Enclosures:

- (1) Copy of partnership deed.
- (2) Copy of Registrar of Firms certificate.
- (3) Bank/Financial Institution's Term Loan Sanction letter.
- (4) Project Report / Project Profile.
- (5) Chartered Accountant Certificate for Actual investment & Bank finance availed.
- (6) Project completion Certificate by Bank.
- (7) Copy of first bill of supply/ invoice/ tax invoice .

FORM-XXVIB

[See clause 11.10.4]

Entitlement Certificate for Capital Interest Subsidy (Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Amount of term loan taken by the enterprise	
6.	Location of unit entitled for benefit under this certificate	
7.	Date of commencement of Commercial production	

Period of validity of this Entitlement Certificate is years from the date of issuance of this certificate.

Place :

(Signature with Seal)

Member Secretary

Date : State Level Screening Committee/
District Level Screening Committee

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.”

FORM-XXVIC
[See clause 12.8.1]
Application for Capital Interest subsidy
(Under Rajasthan Investment Promotion Scheme-2014)

To,

**The Commissioner,
Industries Department,
Rajasthan, Jaipur.**

1.	Name of the Enterprise	
2.	Address of the Enterprise	
3.	Registration No. (GSTIN)	
4.	E-mail address	
5.	Name, designation & contact details of the Authorized Person	
6.	Entitlement Certificate Number and date	
7.	Date of commencement of commercial production	
8.	Period for which the Capital Interest Subsidy has applied for	
9.	Amount of Term Loan (Maximum upto Rs. 20 lakh)	
10.	Amount of Interest Paid on term loan to the Financial Institution/Bank for the period for which Interest Subsidy has applied	
11.	Rate of Interest payable to Financial Institution/Bank on term loan	
12.	Interest @ 5% [(5/rate of interest) x Interest paid]	
13.	Amount of subsidy	
14.	Bank Certificate as mentioned in clause 12.8.2 of the Scheme is attached	Yes/No
15.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

We hereby certify that the above facts and figures are true and correct.

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Date:
Place:

Signature
Name
Designation
Seal of enterprise

FORM-XXVID
[See clause 12.8.4]
Register regarding Capital Interest Subsidy
 (Under Rajasthan Investment Promotion Scheme - 2014)
 (to be maintained by Industries Department)
 PART-A (General Information)

1.	Name of the beneficiary Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the Enterprise	
4.	E-mail address	
5.	Mobile No.	
6.	Entitlement Certificate Number and date	

PART-B
[Information regarding disbursement of Interest Subsidy]

S. No.	Financial Year	Quarter	made during the quarter	Disbursement of Capital Interest Subsidy made up to the quarter

FORM – XXVIE
[See clause 11.10.5]
Order for rejection of Claim of Capital Interest Subsidy
 (Under Rajasthan Investment Promotion Scheme -2014)
 Office of the Member Secretary State Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	GSTIN	

Present: Mr./Mrs./Ms.....

An application for Capital Interest Subsidy has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for Capital Interest Subsidy under the Scheme due to the following reasons:

Therefore, your application for Capital Interest Subsidy is rejected.

Place : (Signature with Seal)
 Date : Member Secretary
 State Level Screening Committee

CC:
 1. M/s
 2. Concerned Department

Member Secretary

”]

FORM – XXXI
[See clause 11.6.5]
Order for rejection of Claim of Interest Subsidy

(Under Rajasthan Investment Promotion Scheme -2014 New/Service sector/Expansion/Revival of Sick enterprise)
Office of the Member Secretary State Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	Registration number (GSTIN)	
	TIN	

Present: Mr./Mrs./Ms.....

An application for Interest Subsidy has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for Interest Subsidy under the Scheme due to the following reasons:

Therefore, your application for Interest subsidy is rejected.

Place : (Signature with Seal)
 Date : Member Secretary
 State Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

FORM – XXXII
[See clause 11.7.6]

Order for rejection of Claim of Capital Subsidy on zero liquid discharge based effluent treatment plant
 (Under Rajasthan Investment Promotion Scheme -2014 New/Service sector/Expansion/Revival of Sick enterprise)
Office of the Member Secretary State Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	Registration number (GSTIN)	
	TIN	

Present: Mr./Mrs./Ms.....

An application for Capital Subsidy on zero liquid discharge based effluent treatment plant has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for Capital Subsidy on zero liquid discharge based effluent treatment plant under the Scheme due to the following reasons:

Therefore, your application for Capital Subsidy on zero liquid discharge based effluent treatment plant is rejected.

Place : (Signature with Seal)
 Date : Member Secretary
 State Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

¹[**FORM – XXXIV**
[See clause 13A.6]

Order for rejection of Remaining Benefits to the transferee Enterprise
 (Under Rajasthan Investment Promotion Scheme -2014)

¹ Inserted by order no. F.12(11)FD/Tax/2016 -243 dated 08-03-2016 w.e.f. 08-03-2016

Office of the Member Secretary State/District Level Screening Committee

To

1.	Name of the transferee Enterprise	
2.	Address of the transferee Enterprise	
3.	E-mail address	
4.	Registration number (GSTIN)	
	TIN	

Present: Mr./Mrs./Ms.....

An application for transfer of remaining benefits has been submitted by you on The matter was put up before the State/District Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for remaining benefits of the transferor enterprise under the Scheme due to the following reasons:

Therefore, your application for transfer of remaining benefits to transferee enterprise is rejected.

Place : (Signature with Seal)

Date : Member Secretary

State/District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary".

] [**FORM – XXXV**

[See clause 11.9.1]

Application for availing the benefits of Infrastructure Support

(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant enterprise	
2.	Registration number (GSTIN)	
	TIN	
3.	Address of the applicant enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
Details of order for grant of Infrastructure Support		
6.	Order No.	
7.	Date	
8.	Amount sanctioned as Infrastructure Support	
Details of the payment made by the enterprise		Amount
9.	For construction of road	Date
10.	For supply of water	
11.	For supply of electricity	
12.	Total payment made for development of infrastructure	

I have read the conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true to the best of my knowledge and belief.

Enclosure: Proof of payment made to the concerned department for construction of road and/or supply of water and electricity.

Place :

Signature of applicant

Date :

for and on behalf of the Applicant Enterprise

FORM – XXXVI

[See clause 11.9.6]

¹ Inserted by order no. F.12(105)FD/Tax/2014-Pt.-I-51 dated 25.08.2016 w.e.f. 25.08.2016.

Entitlement Certificate
(Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration number (GSTIN)	
	TIN	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Sanctioned amount of Infrastructure Support	

Place :

(Signature with Seal)

Member Secretary

Date :

Screening Committee

*The relevant authority of Government of Rajasthan responsible for administering infrastructure support, *suo motu* or on being informed otherwise, shall recover the amount so availed along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2014, by the bearer of this Certificate.

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the scheme.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.

FORM – XXXVII**[See clause 11.9.5]**

Order for rejection of Claim of Infrastructure Support
(Under Rajasthan Investment Promotion Scheme -2014)
Office of the Member Secretary, State Level Screening Committee

To

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise	
3.	e-mail address	
4.	Registration number (GSTIN)	
	TIN	

Present: Mr./Mrs./Ms.....

An application for Infrastructure Support has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for Infrastructure Support under the Scheme due to the following reasons:

.....
.....

Therefore, your application for Infrastructure Support is rejected.

Place :

(Signature with Seal)

Date :

Member Secretary

State Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

FORM – XXXVIII
[See clause 12.7.1]
APPLICATION FOR DISBURSEMENT OF INFRASTRUCTURE SUPPORT
 (Under Rajasthan Investment Promotion Scheme -2014)

To

The Commissioner
 Industries Department

.....

Period: Fromto

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise	
	e-mail address	
3.	Registration number (GSTIN)	
	TIN	
4.	Entitlement Certificate No.	
5.	Sanctioned amount of subsidy	
6.	Payment made	
	(a) For construction of road	
	(b) For supply of water	
	(c) For supply of electricity	
7.	Amount of Infrastructure Support claimed	
8.	Details of Bank	
	(a) Name of Bank in which disbursement of infrastructure support is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

I hereby verify that all the above facts are true to the best of my knowledge and belief.

Place:

Date:

Signature of Applicant
 for and on behalf of the Applicant Enterprise

Enclosure: Proof of payment made to the concerned department for construction of road and/or supply of water and electricity.]

¹[Form XXXIX
[See Clause 12.1 and 12.2]
Order for sanction of Subsidy

Sanction Order No.**Date**

To,

The Central Subsidy Disbursement Officer (CSDO) Commercial Taxes Department,	
--	--

¹ Inserted by order no. F.12(105)FD/Tax/2014-Pt.-I-51 dated 25.08.2016 w.e.f. 25.08.2016.

Rajasthan, Jaipur	
-------------------	--

1. Details of the applicant enterprise:

1.1	Name of the enterprise				
1.2	Registration No.(TIN) /GSTIN				
1.3	e-mail address				
1.4	Tax period for which application is made	From	To
1.5	Details of returns submitted	Acknowledgement number			

2. Address:

2.1	Building No./ Name	
2.2	Area/ Town and City	
2.3	District	
2.4	PIN code	

3. Details of Bank:

3.1	Name of the Bank in which subsidy is sought	
3.2	Name of the Branch	
3.3	Account Number	
3.4	Account Type	
3.5	IFSC No. of the Branch	

4. Amount of Subsidy allowed:

4.1	Entitlement Certificate Number	
4.2	Date	
4.3	Period of Benefit	
4.4	Amount of Eligible Fixed Capital for Investment	
4.5	Subsidy availed up to the previous quarter a. Investment Subsidy including additional investment subsidy b. Employment Generation Subsidy	
4.6	Subsidy sanctioned for the quarter/ year under consideration a. Investment Subsidy including additional investment subsidy	

	b. Employment Generation Subsidy	
4.7	Total Subsidy allowed (4.5+4.6) a. Investment Subsidy including additional investment subsidy b. Employment Generation Subsidy	

Certificate

1. I hereby certify that I have verified the facts & genuineness of the claim and certify that no such subsidy has been granted earlier.
2. The detail of the bank account has been verified from the record.

Seal of the office

(Digital signature)

Designation of the Authority

Name of the office

Form-XL
[See Clause 12.1]
PART-I

Government of Rajasthan	
Reference No.	RIPS-2014 Subsidy Bill for Investment Subsidy (Outer Sheet)
Month/Year :	
Detailed CTD Bill for Grant of Subsidy: Commercial Taxes Department Office ID:	
Bill No. :	Date : DDO Code : Name of DDO : Object Head :
Budget Head: 2040-00-800-(02)-[07] Detailed Head12-Grant-in-Aid (Non-salaried)	
SF/CA V/C Demand No. : 00	State Fund : 0.00 Central Assistance : 0.00 TAN No.
To The Treasury Officer (Concerning Treasury) Please Order to pay Rs. as per claim contained in this bill.	
Sign of Clerk	Sign of Jr. ACC/AAO-I/II
Sign (with Seal)/e-Sign/ Digital Sign of CSDO	
Certificates :	
<ol style="list-style-type: none"> 1. The Amount claimed in the bill has not been drawn earlier. 2. It is further certified that I have personally ensured observations of all formalities regarding necessary entries. 3. The Bank detail of Payee/ payees is/ are correct, as per the record. 	
Sign (with Seal)/e-Sign/ Digital Sign of CSDO	
I certify that the Compliance of Directions/ Instructions under the provisions of GF & AR has been ensured.	Treasury Voucher
Amount of Subsidy Sanctioned:	No. _____ Date: _____
Sanction order No. :	For Treasury Use
Sanction order Date :	Pay Rs. : _____
	(In Words) : _____
	(In Cash) : _____
Sign (With Seal)/ Digital Sign of CSDO	(In words) : _____

<u>For Accountant General Office</u>					
Admitted (Rs.)		Objected (Rs.)	Total Credit Rs.		
Auditor	Supdt.	Gaz. officer	Auditor	AAO-I/II	Treasury Officer
Disclaimer: All contents related to this bill are provided by Head of Office/ CSDO and he/she is solely responsible for it.					
Group Name:			Print Date & Time:		

PART-II

Government of Rajasthan					
Reference No.		RIPS-2014 Subsidy Bill for Investment Subsidy		(Inner Sheet)	
Month/Year :					
Detailed CTD Bill for Grant of Subsidy: (Commercial Taxes Department)				Office ID:	
Bill No. :	Date :	DDO Code :	Name of DDO :	Object Head :	
Budget Head: 2040-00-800-(02)-[07] Detailed Head12-Grant-in-Aid (Non-salaried)					
SF/CA	V/C	Demand No. : 00	State Fund : 0.00	Central Assistance : 0.00	TAN No.
Name of the enterprise & TIN No.	Bank Name & Bank Account No.	Sanction Order No. and Date	Period of grant	Amount of Subsidy	Total Amount
Total Amount:					
Amount in words:					
Certificates :					
<ol style="list-style-type: none"> 1. Certified that I have personally examined and satisfied myself about the genuineness of claim that the CTD Payment Bill of the Individual/ Third Party included in this bill are strictly in accordance with rules that the said Individual/Third Party are entitled to such CTD Payment Bill. It is further certified that I have personally ensured observance of all formalities regarding necessary entries. 2. All required information including Bank Account Details in this bill has been checked and verified. 3. It is certified that I have carefully examined & verified the master data of the said claim. 					
Sign (with Seal)/e-Sign/ Digital Sign of CSDO					

Disclaimer: All contents related to this bill are provided by Head of Office/ CSDO and he/she is solely responsible for it.
 Group Name: _____ Print Date & Time: _____

Form-XLI

[See Clause 12.2]

PART-I

Government of Rajasthan				
Reference No.	RIPS-2014 Subsidy Bill for Employment Generation Subsidy			(Outer Sheet)
Month/Year :				
Detailed CTD Bill for Grant of Subsidy: Commercial Taxes Department			Office ID:	
Bill No. :	Date :	DDO Code :	Name of DDO :	Object Head :
Budget Head: 2040-00-800-(02)-[08] Detailed Head12-Grant-in-Aid (Non-salaried)				
SF/CA V/C	Demand No. : 00	State Fund : 0.00	Central Assistance : 0.00	TAN No.
To				
The Treasury Officer (Concerning Treasury)				
Please Order to pay Rs. as per claim contained in this bill.				
Sign of Clerk		Sign of Jr. ACC/AAO-I/II		Sign (with Seal)/e-Sign/ Digital Sign of CSDO
Certificates :				
1. The Amount claimed in the bill has not been drawn earlier.				
2. It is further certified that I have personally ensured observations of all formalities regarding necessary entries.				
3. The Bank detail of Payee/ payees is/ are correct, as per the record.				
				Sign (with Seal)/e-Sign/ Digital Sign of CSDO

I certify that the Compliance of Directions/ Instructions under the provisions of GF & AR has been ensured. Amount of Subsidy Sanctioned: Sanction order No. : Sanction order Date :	No.	<u>Treasury Voucher</u>	Date:
	Pay Rs. : (In Words) : (In Cash) : (In words) :	<u>For Treasury Use</u>	
Sign (With Seal)/ Digital Sign of CSDO			
<u>For Accountant General Office</u>			
Admitted (Rs.)	Objected (Rs.)	Total Credit Rs.	
Auditor	Supdt.	Gaz. officer	Auditor AAO-I/II Treasury Officer
Disclaimer: All contents related to this bill are provided by Head of Office/ CSDO and he/she is solely responsible for it. Group Name: Print Date & Time:			

PART-II

Government of Rajasthan					
Reference No.	RIPS-2014 Subsidy Bill for Employment Generation Subsidy				(Inner Sheet)
Month/Year :					
Detailed CTD Bill for Grant of Subsidy: (Commercial Taxes Department)			Office ID:		
Bill No. :	Date :	DDO Code :	Name of DDO :	Object Head :	
Budget Head: 2040-00-800-(02)-[08] Detailed Head12-Grant-in-Aid (Non-salaried)					
SF/CA	V/C	Demand No. : 00	State Fund : 0.00	Central Assistance : 0.00	TAN No.
Name of the enterprise & TIN No.	Bank Name & Bank Account No.	Sanction Order No. and Date	Period of grant	Amount of Subsidy	Total Amount
Total Amount:					
Amount in words:					

Certificates :

1. Certified that I have personally examined and satisfied myself about the genuineness of claim that the CTD Payment Bill of the Individual/ Third Party included in this bill are strictly in accordance with rules that the said Individual/Third Party are entitled to such CTD Payment Bill. It is further certified that I have personally ensured observance of all formalities regarding necessary entries.
2. All required information including Bank Account Details in this bill has been checked and verified.
3. **It is certified that I have carefully examined & verified the master data of the said claim.**

Sign (with Seal)/e-Sign/ Digital Sign of CSDO

Disclaimer: All contents related to this bill are provided by Head of Office/ CSDO and he/she is solely responsible for it.

Group Name:

Print Date & Time:

]]

¹[FORM VAT-37B]²[FORM-XLII

[See clause 11.11.1]

Application for eligibility of Secured Loan

(Under Rajasthan Investment Promotion Scheme - 2014)

To,

The Member Secretary,
SLSC

..... (Name of the district)

(1)	Name of the Enterprise	
(2)	Address: Office: Factory: Tele No. : Fax No. : Email:	
(3)	Constitution of the Enterprise (Please attach the relevant	Proprietorship / Partnership / Company / Society / others

¹ Deleted by order no. F.12(105)FD/Tax/2014-Pt.II-126 dated 23.10.2016 w.e.f. 01.07.2017.² Added by order no. F.12(19)FD/Tax/2018-14 dated 30.04.2018 w.e.f. 01.05.2018

	document)		
(4)	Registration No. (GSTIN)		
(5)	Location of Unit for which Secured loan is required		
(6)	Whether the project is New or Expansion of existing enterprises or revival of sick enterprise		
(7)	Date of commencement of commercial production		
(8)	Please give details of Total Investment & term loan Amount: For New Unit Rs.: For Expansion Unit Rs.: For Revival of sick enterprise: (Whichever is applicable)	Total Investment	Term loan Amount
(9)	For the units going under Expansion		
	(a) Fixed Capital Investment of Existing Unit	Rs..... (In lakh)	
	(b) Fixed Capital Investment of Expansion	Rs..... (In lakh)	
	(c) Increase in Fixed Capital Investment%	
(10)	Cost of project as approved by Bank/ financial Institution (In figures & in words both)		
(11)	Name of the taxes and duties leviable on the enterprise under any State Law		
(12)	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
(13)	Whether any Government dues are outstanding or not? If yes, give details thereof		

Declaration

I hereby declare that the information, statements & other papers given herein are true and correct in all particulars, to the best of my knowledge & belief. I also declare that I am duly authorized to sign an application and details and documents submitted in this application.

Place:

Date:

Signature of Authorized Signatory

Name of Authorized Signatory

Seal of the Enterprise

Note: Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Enclosures:

- (1) Copy of partnership deed.
- (2) Copy of Registrar of Firms certificate.
- (3) Bank/Financial Institution's Term Loan Sanction letter.
- (4) Project Report / Project Profile.
- (5) Chartered Accountant Certificate for Actual investment & Bank finance availed.
- (6) Project completion Certificate by Bank.
- (7) Copy of first bill of supply/ invoice/ tax invoice.

FORM-XLIII**[See clause 11.11.4]****Entitlement Certificate for Secured Loan****(Under Rajasthan Investment Promotion Scheme - 2014)**

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Amount of term loan taken by the enterprise	
6.	Location of unit entitled for benefit under this certificate	
7.	Date of commencement of Commercial production	
8.	Name of the taxes and duties leviable on the enterprise under any State Law	

Period of validity of this Entitlement Certificate is years from the date of issuance of this certificate.

Place :

(Signature with Seal)

Date :

Member Secretary
State Level Screening Committee/
District Level Screening Committee

Note: This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the scheme.

FORM-XLIV

[See clause 12.9.1]

Application for disbursement of Secured Loan
(Under Rajasthan Investment Promotion Scheme-2014)

To,
The Commissioner,
Industries Department,
Rajasthan, Jaipur.

1.	Name of the Enterprise			
2.	Address of the Enterprise			
3.	Registration No. (GSTIN)			
4.	E-mail address			
5.	Name, designation & contact details of the Authorized Person			
6.	Entitlement Certificate Number and date			
7.	Date of commencement of commercial production			
8.	Period for which the Secured Loan has applied for			
9.	Details of Taxes and Duties Deposited			
	S.No.	Name of Taxes or Duties Deposited	Period for which Taxes or Duties Deposited	Amount Deposited
10.	Amount of investment subsidy availed during the year			
11.	Amount of employment generation subsidy availed for the year			
12.	Total investment subsidy and employment generation subsidy availed for the year (10+11)			
13.	Details of Bank			
	(a) Name of Bank in which disbursement of loan is sought			

	(b)Name of the Branch	
	(c)Account Type	
	(d)Account Number	
	(e)IFSC Code of the Branch	
	(f)MICR of the Branch	

We hereby certify that the above facts and figures are true and correct to the best of knowledge and belief and nothing has been concealed.

Enclosure: Proof of Payment of Taxes and Duties.

Date:
Place:

Signature
Name
Designation
Seal of enterprise

FORM-XLV
[See clause 12.9.5]
Register regarding Disbursement and payment of secured loan
(Under Rajasthan Investment Promotion Scheme - 2014)
(to be maintained by Industries Department)

PART-A (General Information)

1.	Name of the beneficiary Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the Enterprise	
4.	E-mail address	
5.	Mobile No.	
6.	Entitlement Certificate Number and date	

PART-B
[Information regarding disbursement of secured loan]

S. No.	Financial Year	Amount of secured loan Sanctioned	Date of disbursement of secured loan	Amount of f secured loan Disbursed up to the year

PART-C
[Information regarding repayment of secured loan]

S. No.	Financial Year	Amount of secured loan Sanctioned	Date of disbursement of secured loan	Due date of repayment of secured loan	Amount of repayment of secured loan	Date of repayment of secured loan

FORM – XLVI
[See clause 11.11.5]
Order for rejection of Claim of secured loan
(Under Rajasthan Investment Promotion Scheme -2014)

Office of the Member Secretary State Level Screening Committee

To

1.	Name of the applicant Enterprise	
2.	Address of the applicant Enterprise	
3.	e-mail address	
4.	GSTIN	

Present: Mr./Mrs./Ms.....

An application for eligibility of secured loan has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for secured loan under the Scheme due to the following reasons:

Therefore, your application for eligible of secured loan is rejected.

Place : (Signature with Seal)
Date : Member Secretary
State Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

]

By Order of the Governor,

(Aditya Pareek)
Joint Secretary to Government

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

No.F.12(28)FD/Tax/2010-Pt.I-115

Jaipur, dated: October 08, 2014

ORDER

In exercise of powers conferred by the sub-clause (xxxii) of clause 2 of the Rajasthan Investment Promotion Scheme–2014, the Government specifies the enterprises making investment in the following to be service enterprises.

- (i) Hospitals, Dispensaries, Poly Clinics, Diagnostic Centres, Research and Development Laboratories/ Centres, provided the minimum investment is five crore rupees.
- (ii) Universities and Colleges affiliated to any University, provided the minimum investment is ten crore rupees;
- (iii) Vocational Training & Skill Development Centers, provided the minimum investment is fifty lacs rupees;
- (iv) ¹[Development of Industrial Parks, including Textile Parks and Food Parks,] provided the minimum investment is five crore rupees; and
- ²³ [(v) Enterprise providing entertainment through exhibition of films in cinema hall or multiplex, provided the minimum investment is two crore rupees.]]
- ⁴ ⁵ [(vi) Enterprises of IT sector ⁶[excluding Cellular and Telecom operators,] making minimum investment of rupees twenty five lac⁷[;]]]
- ⁸ [(vii) Enterprises of Bio-technology sector making minimum investment of rupees twenty five lac⁹[; and]]
- ¹⁰ [(viii) Development of Sub-market Yard under section 5 of the Rajasthan Agricultural Produce Markets Act, 1961 (Act No. 38 of 1961), provided that the minimum investment is two crore rupees; and
- (ix) Grading and Assaying Laboratories accredited by Directorate of Marketing and Inspection, Department of Agriculture and Cooperatives, Ministry of Agriculture, Government of India, provided the minimum investment is ten lac rupees.]
- ¹¹ [(x) Enterprise of Tourism Sector.]
- ¹² [(xi) Enterprise providing services of maintenance, repair and Overhaul (MRO) of Aircrafts.]

By Order of the Governor,

¹ Substituted for "Development of Industrial Parks, including Textile Parks," by order no. F.12(105)FD/Tax/2014-pt.-I-97 dated 03.11.2015 w.e.f. 08.10.2014.

² Substituted for "Enterprises providing entertainment, provided the minimum investment is ten crore rupees" by order no. F.12(105)FD/Tax/2014-pt.-I-97 dated 03.11.2015 w.e.f. 08.10.2014.

³ Substituted for "Enterprises providing entertainment, provided the minimum investment is two crore rupees." by order no. F.12(19)FD/Tax/2018 -15 dated 30.04.2018 w.e.f. 08.10.2014.

⁴ Added by order no. F.12(105)FD/Tax/2014-pt.-I-97 dated 03.11.2015 w.e.f. 30.09.2015.

⁵ Substituted by order no. F.12(11)FD/Tax/2016 -244 dated 08-03-2016 w.e.f. 30.09.2015 for the existing expression "(vi)Enterprises of IT sector making minimum investment is twenty five lac rupees."

⁶ Added by order no. F.12(6)FD/Tax/2015-32 dated 08-08-2016 w.e.f. [30.09.2015 made effective from 08-08-2016 vide order no. F.12(6)FD/Tax/2015-60 dated 28-11-2016].

⁷ Substituted for "; and" by order no. F.12(105)FD/Tax/2014-pt.-I-52 dated 25.10.2016 w.e.f. 25.10.2016.

⁸ Added by order no. F.12(11)FD/Tax/2016-244 dated 08-03-2016 w.e.f. 19.11.2015.

⁹ Substituted for "." by order no. F.12(105)FD/Tax/2014-pt.-I-52 dated 25.10.2016 w.e.f. 25.10.2016.

¹⁰ Added by order no. F.12(105)FD/Tax/2014-Pt.I-52 dated 25-10-2016 w.e.f. 25.10.2016.

¹¹ Added by order no. F.12(19)FD/Tax/2018 -15 dated 30.04.2018 w.e.f. 08.10.2014.

¹² Added by order no. F.12(19)FD/Tax/2018 -15 dated 30.04.2018 w.e.f. 01.05.2018.

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

No.F.12(28)FD/Tax/2010-Pt.I-116

Jaipur, dated: October 08, 2014

ORDER

In exercise of powers conferred by the sub-clause (i) of clause 2 of the Rajasthan Investment Promotion Scheme, 2014, hereinafter referred to as "the Scheme" the State Government hereby notifies whole the area of revenue districts ¹[] mentioned in column number 2 of the table given below as backward area for the purpose of the Scheme, namely:-

S. No.	Name of Revenue District
1.	Revenue District of Barmer
2.	Revenue District of Dholpur
3.	Revenue District of Jaisalmer
4.	Revenue District of Karauli

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

ORDER**Jaipur, March 08, 2016**

No.F.12(11)FD/Tax/2016-246.-In exercise of the powers conferred by sub-clause (xxiii) of clause 2 of the Rajasthan Investment Promotion Scheme-2014, hereinafter referred to as the scheme, and in supersession of this department's order number F.12(28) FD/Tax/2010-Pt.I-117 dated 08.10.2014, the State Government, hereby, with effect from 08.10.2014, notifies the area mentioned in column number 2 of the Table given below as most backward area for the purpose of the Scheme:

Table

S.No.	Area
1	2
1.	Revenue District of Baran
2.	Revenue District of Jhalawar
3.	Revenue District of Banswara
4.	Revenue District of Dungarpur
5.	Tribal Sub-Plan Area of Revenue District of Udaipur, Sirohi and Pratapgarh including municipal areas thereof, as specified by Scheduled Areas (State of Rajasthan) Order, 1981 dated 12.02.1981.

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

¹ Deleted by order no. F.12(11)FD/Tax/2016-245 dated 08-03-2016 w.e.f. 08-10-2014 the expression "(excluding Municipal Areas as notified under Rajasthan Municipalities Act, 2009)"

Disclaimer: This document has been compiled solely to provide updated information for office use. Every effort has been made to ensure the correctness of the information but there might be a few mistakes in the document. In case of any doubt, please refer to original orders available at the website of Finance Department.