Draft Punjab Industrial and Business Development Policy 2022

Department of Industries and Commerce

Government of Punjab

Message from Chief Minister, Punjab

It is with great pride and enthusiasm that I present the new Industrial and Business Development Policy, 2022 of Punjab. This policy is a result of extensive consultations with experts and stakeholders and has been developed keeping in mind the need for balanced economic growth, job creation and overall development of the state.

Our aim is to create an enabling environment for the industries and businesses to thrive and reach new heights. The policy focuses on providing ease of doing business, support for MSMEs and attracting investment in key sectors. With this policy, we aim to provide a supportive and conducive environment for businesses to flourish, attract investments and spur innovation. It outlines various incentives, subsidies and infrastructure development plans to facilitate ease of doing business.

This policy lays out a comprehensive framework for attracting investment in Ultra mega and Mega Projects, Anchor Units, Large Units, First Two Units in the Border Zone in each sector of Manufacturing and Service, facilitating ease of doing business, and promoting MSMEs, Start up & innovation. It also prioritizes 14 sectors in Manufacturing and 7 Sectors in Service Category with high potential for growth, such as Agri & Food Processing, Tourism & Hospitality, IT/ITES, ODOP, Circular Economy Activities, Processing of Agro-waste etc to drive sustained development.

I believe that this policy will be a game-changer for the state's economy, creating new job opportunities and driving growth in various sectors. I encourage all entrepreneurs and investors to take advantage of the opportunities presented by this policy and contribute to the development of Punjab.

S. Bhagwant Singh Mann
Chief Minister, Punjab

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List of Acronyms

AKIC	Amritsar Kolkata Industrial Corridor
AOA	Articles of Association
AVGC	Animation, Visual Effects, Gaming & Comics
CAP	Corrective Action Plan
CETP	Common Effluent Treatment Plant
CFC	Common Facility Centre
CFS	Container Freight Station
CGST	Central Goods and Se

CGTMSE	Credit Guarantee Trust for Micro and Small Enterprises
CIIDS	Critical Industrial Infrastructure Development Scheme
CLCSS	Credit Linked Capital Subsidy Scheme
CLU	Change of Land Use
CNC	Computerized Numerical Control
CST	Central Sales Tax
DEITY	Department of Electronics& Information Technology
DPIIT	Department for Promotion of Industry and Internal Trade
BZ	Border Zone
ECS	Equated Car Space
EDC	External Development Charges
EDFC	Eastern Dedicated Freight Corridor
EOU	Export Oriented Unit
ESDM	Electronic System Design and Manufacturing
FAR	Floor Area Ratio
FCI	Fixed Capital Investment
FDDI	Footwear Design & Development Institute
FIIP(R)	Fiscal Incentives for Industrial Promotion (Revised) 2013
GIS	Geographic Information System
GOI	Government of India
GPS	Global Positioning System
GSDP	Gross state Domestic Product
HR	Human Resources
IBFSN	Integrated business facilitation services network
IDC	Industrial Development Centre
ICD	Inland Container Depot
IGST	Integrated Goods and Services Tax

IIDS	Industrial Infrastructure Development Scheme
IIT	Indian Institute of Technology
ILDP	Integrated Leather Development Programme
IPBFP	Invest Punjab Business First Portal
IPDS	Integrated Processing Development Scheme
IPR	Intellectual Property Rights
ISB	Indian School of Business
IISER	Indian Institute of Science Education and Research
IT	Information Technology
ITES	Information Technology Enabled Services
KVAH	Kilo Volt Ampere Hours

MEITY	Ministry of Electronics and Information Technology
MOA	Memorandum of Association
MOFPI	Ministry of Food Processing Industries
MRO	Maintenance, Repair and Overhaul
MSECDP	Micro and Small Enterprises Cluster Development Program
MSME	Micro, Small and Medium Enterprise
MSDC	Multi Skill Development Centres
NABI	National Agri-Food Biotechnology Institute
NIIFT	Northern India Institute of Fashion Technology
NIPER	National Institute of Pharmaceutical Education and Research
NOC	No Objection Certificate
NRSE	New and Renewable Sources of Energy
NSE	National Stock Exchange
OTS	One Time Settlement
PAPRA	Punjab Apartment and Property Regulation Act (PAPRA) 1995
PBIP	Punjab Bureau of Investment Promotion
PBTI	Punjab Biotechnology Incubator
PEDA	Punjab Energy Development Agency
PFC	Punjab Financial Corporation
PIU	Policy Implementation Unit
PMA	Preferential Market Access
PPCB	Punjab Pollution Control Board
PPP	Public Private Partnership
PSU	Public Sector Undertaking
PICTC	Punjab Information and Communication Technology Corporation Ltd.
PSAMB	Punjab State Agricultural Marketing Board

PSIDC	Punjab State Industrial Development Corporation Ltd
PSIEC	Punjab Small Industries and Export Corporation
PSPCL	Punjab State Power Corporation Limited
PIBDB	Punjab Industrial and Business Development Board
QMC	Quality Marking Centre
QMS&QT	Quality Management Standards and Quality Technology Tools
RCF	Rail Coach Factory
R&D	Research and Development
RG	Recreation Ground area
RTS	Right to Service Act
SAC	Site Appraisal Committee
SEBI	Securities and Exchange Board of India

SC	Scheduled Caste
SGST	State Goods & Service Tax
SIDBI	Small Industrial Development Bank of India
SME	Small & Medium Enterprise
SPV	Special Purpose Vehicle
STPI	Software Technology Parks of India
TC	Technology Center
T&CPD	Town and Country Planning Department
TEQUP	Technology and Quality Upgradation Scheme
VAT	Value Added Tax
VMC	Vertical Machining Centres
VCF	Venture Capital Fund
ZED	Zero Effect Zero Defect

Chapter 1: Introduction

1.1. Punjab – The Land of Opportunities

- Punjab, a state in the northwest region of India, is an economic powerhouse - **with 1.5% of India's land area, Punjab contributes 2.5 % to India's GDP.**
- Punjab is one of the leading States in the country in providing **Ease of Doing Business** with Government of India (DPIIT) recognizing it as a **'Top Achiever '**based on the assessment of Business Reforms Action Plan (BRAP) 2020.
- **Invest Punjab has been ranked as top performing Investment Promotion agency with 100% implementation score. This has enabled the State to have best ecosystem for attracting investment, creating employment opportunities and adding value to the state GDP**.
- The State is known for its spirit of enterprise, which is bolstered by the warm and welcoming people of Punjab. It is this **spirit of dynamism** that has allowed Punjab to become the landing place for investors coming to India with many international companies making Punjab as their second home. Punjab is amongst the **top 10 states in attracting FDI.** Punjab is also the preferred investment destination for international companies looking to launch in India or exploring options to expand their footprint in the country. Many of these projects have come from **foreign investors** and MNCs from **13 countries** including USA, UK, Japan, South Korea, Italy, Germany, France, Denmark, Netherlands, Spain, UAE, Singapore, and New Zealand.
- Punjab is ranked **3rd in Ease of Logistics** in the country (2021) as per the Govt. of India Logistics Ease across Different States Report. It will be connected to both the Eastern & Western Dedicated Freight Corridors. In addition, there are 10 ICDs, 6 Private Freight Terminals & 2 Container Freight Stations in Punjab along with a land and rail port in Amritsar and 3 multi-modal logistics parks in Ludhiana.
- Punjab is also ranked as leader category in the Startup Ranking Framework in the year 2022, also, ranked 8th in the overall export Preparedness Index and 4th in the **land locked_states** in the export Preparedness Index.
- Some of the key attributes of Advantage Punjab include:
  - oRobust Infrastructure:

- Home to **2 international airports** (Mohali and Amritsar) and 4 domestic airports (Bathinda, Ludhiana, Pathankot, and Jalandhar).

- A new international airport coming up in Ludhiana at Halwara shortly.

- **Twice the average rail density** in the country

- 100% road connectivity to all towns and villages

oPeaceful Labour:

- No labour unrest faced by any industrial units over 3 decades.
- 24 Hours shifts across genders.

oPunjab is a Peaceful State with one of the lowest rates of cognizable crime amongst major industrial States in India.

oPunjab also offers other cutting-edge advantages such as a peaceful workforce that is also highly skilled. It is also home to prestigious educational institutions such as IIT, IIM, ISB, NIPER, IISER, NABI, PAU etc.

▪The State has a business-centric approach which has resulted in policy initiatives such as the **Punjab Anti-Red Tape Act 2021** (reduces the burden of compliance on citizens & businesses by at least 50% while also mandating the availability of all G2B & G2C services online), **Deemed Approvals** (online automatic clearances will be issued on the expiry of stipulated time-period, based on self-certification by industry unit), **Auto-Renewals** etc.

▪The state has enacted Punjab Right to Business Act 2020 to provide ease of doing business for New and existing Micro, Small and Medium Enterprises through an enabling eco system for self-declaration, exemptions, speedier approvals and inspections to establish and operate in the state.

▪The state has robust Telecom Policy to provide time bound approvals for installing Telecom Towers through Invest Punjab Business First Portal for Roof Top Towers, Underground telecom cables, laying of optical fibre cable including aerial fibre with towers and 5G Microcells.

▪All of these have **statutory backing** in order to provide **stability and predictability** to businesses operating in the State.

▪The State of Punjab is planning to undertake significant reforms in the coming times which include simplifying processes and implementing technology-based solutions. These reforms will support businesses throughout key stages in their business lifecycle.

▪Punjab Government is ready to extend its full support to industries in their endeavours.

1.2. Punjab Industrial and Business Development Policy 2022

1.2.1. The Punjab Industrial and Business Development Policy 2022 envisage transforming Punjab into a major industrial and export hub. The Policy also envisions developing the thrust sectors of Punjab into world leaders in their respective fields by 2027.

1.2.2. The Punjab Industrial and Business Development Policy 2022 aims to facilitate manufacturing & services sector by creating an investor-friendly environment in Punjab. It focuses on the development of sustainable business models that can withstand competition from other businesses within India and the world.

1.2.3. The policy envisages setting up of a Policy Implementation Unit to ensure necessary support for the implementation of various aspects of the policy.

1.3. Applicability of the Policy

1.3.1. The policy will be applicable for 5 years from 17-10-2022 and can be extended further by the State. The policy may be amended and modified in the course of implementation; however, all such amendments and modifications shall be applied prospectively and shall not curtail any benefit or concession already granted under the policy.

1.3.2. Units submitting their CAF under this policy after 17-10-2022 shall bring their unit into commercial production / expansion production within 5 years from the date of filing of CAF.

1.3.3. A number of incentives have been provided to the existing MSMEs (in commercial production before or after the notification of this policy) not linked with new investment or expansion of project as prescribed at Sr. No. 6,9,10,11,12,13,14,15,16,17,20 and 22 in clause 12.8 of the policy. An eligible unit can apply for these incentives after registration on the portal provided it has implemented the relevant incentive scheme under clause 12.8 after the notification of this policy.

1.3.4. The reference to the State in the Policy is reference to the State Government and its relevant departments and agencies as specified in this Policy.

Chapter 2: Vision, Mission and Goals

2.1 Vision

Fostering a Progressive, Innovative and Sustainable Industrial & Business Ecosystem in Punjab by transforming it as the first choice for doing business.

2.2. Mission

(i) Promoting Punjab as the preferred Investment Destination by accelerating industrial growth and job creation

(ii) To accelerate growth of Startups and promoting entrepreneurship by nurturing innovation, improving competitiveness and enhancing capability

(iii) To accelerate growth of MSMEs.

(iv) To develop world class infrastructure for the industry including quality and affordable power

(v) To facilitate availability of skilled manpower to the Industry

(vi) To create opportunities for moving up the Global Value Chain

(vii) To bring synergy between State programs and Central schemes (viii) Achieving Global scale, Standards and competitiveness in Products and services (ix) To have a Circular and sustainable economy

(x) To align targets with Sustainable Development Goals set by UN.

2.3. Goals

2.3.1. To accelerate industrial growth and job creation

(i) To attract maximum investment and create maximum employment in 5 years (ii) To increase the Share of Secondary and Tertiary sector in GSDP.

(iii) To enable Job Creation – To increase the employability of the youth through skilling and increase employment opportunities in the State.

2.3.2. To develop world class infrastructure and bring anchor units

(i) To facilitate the development of at least 20 Rural Industrial Clusters and, 15 Industrial Parks in the State.

(ii) To attract at least one Ultra – Mega/Mega/anchor unit in various Manufacturing and Service Industry Sectors

2.3.3. To provide quality and affordable power to the Industry

(i) To provide power at affordable tariff for 5 years to the Industry

(ii) To upgrade power supply infrastructure to all the industrial areas to provide quality and uninterrupted power.

(iii) To strengthen the existing skilling centres including vocational training institutes/ITIs etc.

2.3.4. To accelerate growth of MSMEs

(i) To carryout in depth study of 10 clusters every year for specific interventions to increase their competitiveness

(ii) To upgrade and set up common facility centres in 5 clusters every year

(iii) To upgrade and set up 10 Technology centres in the State

2.3.5. To focus on startup and entrepreneurship

(i) To facilitate 1000 start-ups in 5 years

(ii) To facilitate setting up of 10 incubation centres/ accelerators in the State particularly focusing on Digital manufacturing, Lifesciences (Biotechnology), Agro &Food Processing and Information Technology

(iii) To build strong linkages with all the major educational institutions

(iv) To facilitate setting up of 50 Entrepreneurship Development Centres in colleges

2.3.6. To facilitate availability of skilled manpower for the industry

(i) To set up one Skill University in the State

(ii) To set up one Skill centre for each identified industrial cluster

(iii) To set up advance skilling centre on hi-tech manufacturing, design and IT skills for 5 identified sectors

2.3.7. To improve the ease of doing business in the State

(i) To scale up Invest Punjab Business First portal for a single unified interface to the Industry and Businesses for all regulatory and fiscal services throughout their lifecycle and its Integration with National Single Window System.

(ii) To re-engineer the processes of 7 core departments on priority namelyIndustries & Commerce, Power, Science Technology & Environment (Punjab Pollution Control Board), Labour, Housing & Urban Development, LocalGovernment and Taxation to make them extremely simple, industry friendly and completely digital

(iii) To simplify and reduce checklist of various regulatory services at all levels of processing.

2.3.8. To build institutional capacity and enhance institutional linkages

(i) To restructure existing Entities/Agencies/Departments and empower them through statutory powers to translate the vision and mission into reality

(ii) Capacity building of Policy Implementation Unit ~~shall~~ to support the implementation of various aspects of the policy and monitor the progress

(iii) To set up effective mechanism for talent acquisition for specialized projects, organizations and other initiatives

(iv) To set up effective mechanism for partnering with various national and international agencies and develop effective PPP model for infrastructure, technology support, skills and other requirements of the Industry

2.3.9. To bring synergy between state programs and central schemes

(i) To strengthen the liaison at Delhi, a strong team to liaison across the Central Ministries and Agencies ensuring the State draws benefits from all the relevant Central Schemes

(ii) To ensure optimum utilization of central schemes by respective departments and agencies of the State with support from Policy Implementation Unit

(iii) **GOBARdhan Scheme:** The GoI scheme for development of new 'waste to wealth' plants under GOBARdhan (Galvanizing Organic Bio-agro Resources Dhan) Scheme will be utilized by State Government to promote Circular Economy by Setting up of compressed biogas (CBG) plants.

(iv) **Unity Mall:** The GoI scheme of Unity Mall will be utilized by State Government to encourage Setting up of Unity Mall in the State Capital or at Prominent Tourism Centre for promotion and sale of ODOPs, GI Products and other handicraft products.

2.3.10.To boost Exports from the State

(i) To ensure that Punjab is amongst the Top 10 States in terms of value of exports

(ii) To ensure that Punjab is amongst the Top 3 Landlocked States in terms of value of exports

Chapter 3: Key Strategic Focus Areas

3.1. Ten Core Strategic Focus Areas

In order to provide a holistic support for the growth of existing industries as well as attracting new manufacturing and service industries, the State would focus on the right set of drivers and enablers to create a business friendly environment. The State has identified Ten core strategic Focus areas for the growth and promotion of industries in the State

3.2. Infrastructure

The State would develop quality industrial infrastructure, digital infrastructure and connectivity including availability of fast internet and township/industrial township dedicated to a countryfor attracting more foreign investments with robust policies for its maintenance. The Industrial Parks and Industrial Estates would be brought under one agency and all the necessary amenities and common facilities will be provided in these estates. All the estate management policies will be simplified. The infrastructure development agency will be given statutory powers and suitably strengthened.

3.3. Power

The State recognizes that power is one of the most crucial input for the industry. The State will accordingly make provision for quality, reliable and cost-effective power to give a great boost to the Industry. The State is power surplus today. The State will provide power to the Industry at affordable tariff for 5 years. This would benefit industries across a broad spectrum and will bring much needed respite to the industry. The State would utilise this period of five years to build a strong support system to enhance the productivity, efficiency and competitiveness of the Industry in the State.

3.4. Micro, Small and Medium Enterprises

The State has a strong base of MSME units. MSMEs play a crucial role in providing large employment opportunities at comparatively lower capital cost. MSMEs also help in industrialization of rural & backward areas, thereby, reducing regional imbalances. The MSMEs in the State are facing a myriad of challenges. The State would build suitable capacity to focus on the development of MSMEs to make it a highly vibrant and dynamic sector.

3.5. Large Enterprises

Large Enterprises including Anchor units, Mega projects and Ultra Mega Projects leads to development of MSMEs /ancillaries and allied economic activities. The state would facilitate Implementation of such Large Projects in fast track mode through Invest Punjab.

3.6. Nurturing Innovation and Startup & Entrepreneurship

Innovation and Entrepreneurship are crucial for future growth of State's economy. The State would support cluster specific bottom up approach to build and strengthen Startup and Entrepreneurship ecosystem in the State. The State would follow an entrepreneur

centric approach fostering connections and learning. The State will facilitate networking between entrepreneurs and entrepreneurship support organizations by bringing entrepreneurs together in an environment that catalyzes learning The State dedicated agency startup Punjab is responsiblefor spearheading its strategy and action plan for promotion of Startup and Entrepreneurship and for processing incentives to startups.

3.7. **Skill Development**

The State has already set up a State Skill Development Mission, which would be further strengthened. The State would ensure convergence of various skill training schemes to bring scale and synergy. The State is conscious of the dire need for the Industry to adopt next generation manufacturing to become globally competitive. Given high dependence on low skill labour, re-skilling or up-skilling of existing workforce will be required to make them ready for the new requirements. The State would set up cluster specific skill centres for various manufacturing sectors to ensure skilled workforce for the Industry. The State would also focus on employment generating service industry and train its youth for service industry. The State would strengthen industry institute interaction to enhance the employability of youth and ensuring the supply of skilled youth to the Industry.

3.8. **Ease of Doing Business**

The State recognizes the utmost need for providing conducive environment to the industry and businesses in the State. The State shall strengthen Invest Punjab and its "Invest Punjab Business First" portal to provide all regulatory services and fiscal incentives to the businesses through one common integrated platform and business friendly service delivery network. Each business will be given a unique identification. This will avoid supplying information to multiple web portals and creating multiple credentials. The State would set up District Bureau of Industry and Investment Promotion in all districts to provide a wide range of services to the industry. The State would reengineer the processes of seven core departments connected with Industrial development and growth so as to make them extremely simple and easy to follow.

3.9. **Fiscal and Non-Fiscal Incentives**

The State would provide a variety of fiscal and non-fiscal incentives to support the growth of existing industries and to attract new investments. The policy provides strong support to MSMEs to enhance their access to Finance, Technology, Market, Infrastructure and other needs. The State has identified certain thrust sectors for growth and they have been provided higher incentives. Keeping in view the significance of Anchor investors, they have been offered special incentives in the policy. It has also given a package of incentives for revival of sick industries. Extreme Border Zone has also been given special incentives. The policy provides a host of non-fiscal incentives to promote industrial growth.

3.10. **Export Promotion**

State Export Action Plan shall be Implemented in next five years with an aim to double the export in next five Areas. Dedicated Help Desk shall be set up in each DICs to hand hold the export of Potential Product including ODOP.

3.11. **Logistic**

The State recognizes the enormous potential in the sector and will provide necessary modern infrastructure, technology and ecosystem which will facilitate the State of Punjab in becoming favourite destination for warehousing and logistic sector in country. A separate State Logistic Policy shall be notified in line with the PM Gati Shakti Programme.

3.12. **Stakeholder Engagement**

Industrial growth and development requires engagement with very diverse set of stakeholders. The Stakeholder Engagement will be a key essential for the success of the Policy. The policy aims to identify key stakeholders from the State and Central government, Key Industry leaders and Industry Associations, private sector, academic institutions, civil society, as well as development agencies and foreign governments that would require continuous engagement. The policy suggests approaches on how to effectively engage them throughout the implementation of the Policy.

3.13. **Grievance Redressal**

The state would set up a Grievance Redressal Mechanism at District and State Level to resolve issues of Industry and Business Enterprises. It will have participation of members from Industry.

Chapter 4 - General Definitions

4.1. Approved Industrial Park

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

4.2. Approved Project Cost

Approved Project Cost means the cost of the project on different components as approved by the term loan lending institution or in case of joint financing, by the lead term loan lending institution. In respect of self-financed projects, the Approved Project Cost will be as approved by the Punjab State Industrial Development Corporation / SIDBI/State empaneled agencies/ CAG empaneled CA

4.3. Aided unit

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

4.4. Border District

Border district means a district with an international boundary.

4.5. Border Zone

Border Zone is the area within 30 Km of international boundary as certified by the concerned revenue authority.

4.6. Date of Commencement of Commercial Production (DCP)

(i). The date on which commercial production has started, as indicated in the UAM/Part B in respect of Micro, Small & Medium Enterprises and IEM/IL in case of Large Industries, as the case may be.

(ii). DCP will be determined on the basis of the documentary evidence i.e. first sale invoice, to be provided by the investor. Other documents such as VAT/SGST returns, power bills, bills of purchase of machinery etc. may be considered, if required by the Scrutiny Committee.

(iii). In case of Phased production/Expansion/Diversification/Modernization, the date of production, as declared by the promoter after capitalization of complete investment in the books of accounts for relevant phase/ Expansion/ Diversification/ Modernisation shall be reckoned as date of commercial production of particular case of Phased production/ Expansion/ Diversification/ Modernization.

(iv). In case of any dispute on DCP between the Unit and the Department, State Level Committee (SLC) will review and its decision shall be final.

4.7.Detailed Project Report (DPR)

Detailed Project Report means a document, depicting physical financial andnon-financial projections relating to the unit, duly appraised/ approved by a financial institution or a scheduled

bank while sanctioning term loan and /or working capital limit. In case of units which had neither availed term loan nor working capital, such document shall be appraised and approved by Punjab State Industrial Development Corporation/SIDBI/State empanelled agencies/CAG empanelled CA's.

4.8.Department

Department means the Department of Industries & Commerce, Punjab.

4.9.Effective date

Effective date of the policy shall be 17-10-2022

4.10.Electricity Duty

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

4.11.Enterprise Value

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

4.12.Exporting Unit

Exporting Unit mean an industrial unit exporting at least 25% of its manufactured Products in markets outside India with minimum value addition of 33% against direct receipt of Foreign exchange or through Merchant Exporters including PSIEC or any other trading house and registered as such with competent authority like DGFT.

4.13.GST

Goods and Services Tax.

4.14.Innovative Activities

A broad sense of new technologies, but also new markets, industrial structures, or exploitation of previously underutilized natural resources.

4.15.Kandi Areas

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

4.16.New Unit

(i). A New Unit will ordinarily be set up at a new site along with separate VAT/GST registration.

(ii). An existing enterprise which sets up a New Unit in the same premises shall be considered for incentives provided the New Unit is located in a distinct building/ structure, provided the unit is having separate VAT/GST number.

(iii). If any existing Industrial Enterprise sets up a new unit for the same end product/new product at different location in the same name it will be treated as new Unit for the purpose of sanction of various incentives, provided the new unit has separate VAT/SGST Registration number.

(iv). If an existing unit undertake expansion at different location then it shall be treated as expansion case if it has same GST number, the locations are separated by a canal/ Road or are adjoining each other and manufacturing process at both the location is interlinked. In case of any other specific case the matter shall be decided by committee constituted under the chairman ship of Director of Industries and Commerce, Punjab.

4.17.Policy

Policy shall mean Industrial and Business Development Policy 2022 as amended from time to time.

4.18.Property Tax

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

4.19.Self-Financed Unit

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

4.20.Stamp Duty

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

4.21.State Government

Any reference to the State Government in this policy shall mean Government of Punjab in the Department of Industries and Commerce.

4.22.State Level Committee

State Level Committee (SLC) means the Committee under the Administrative Secretary, Department of Industries and Commerce, Punjab set up under this Policy for sanction of incentives.

4.23.District Level Committee

District Level Committee (DLC) means the Committee under Deputy Commissioner of the district set up under this Policy for sanction of incentives.

4.24.Unit

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

4.25.Unit under SC Category

A Unit with100% SC entrepreneur/s as proprietor/partner/directors, as the case may be, belonging to SC category as notified by the Government of Punjab from time to time.

4.26.Unit under Women Category

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

4.27.Value Added Tax (VAT)

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

Chapter 5 – Industry Specific Definitions

5.1.1 General

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

5.1.2.Electronic System Design and Manufacturing

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

5.1.3.Aerospace & Defence Manufacturing

(i) Aerospace Industry shall include the units in the aerospace value chain from raw material to finished products which add value to aerospace products/ intermediates/ residues both hardware and software. It shall include inter alia civil & military aircrafts, rotorcrafts, helicopters, business jets. This also includes design, research, development and prototyping. Further, it will also include guided missile component, UAVs and related components, propulsion units, overhaul machinery, rebuilding, manufacturing components etc.

(ii) Defence Manufacturing enterprise means manufacturing enterprises which are supplying to Ministry o ndia or their equivalent in foreign

countries at least 50% of value of their finished goods as average of last three years OR should have secured defence order worth at least INR 10 Crore as average of last three years, from Ministry of Defence, Government of India or their equivalent in foreign countries. However, in case of a new unit, a bank guarantee equivalent to the amount of CLU/EDC for a period of 2 years after commercial Production shall be obtained. The new unit shall also file their annual production return by 30th June of every year reporting the defence order worth Rs 10 crores as an average for the next three years.

(iii) The definition shall cover those units also which are supplying component of worth at least 50% of value of their finished goods to the units who in turn is supplier (as per terms laid down in above para) to Ministry of Defence, Govt. of India or their equivalent in foreign countries

5.1.4.Energy Storage Devices

Energy Storage Devices shall mean Energy storage batteries like Lithium-ion, Lithium Polymer, Nickel Cadmium, Nickel Metal Hydride (NiMH)used for Mobile Phones, Laptops, ~~IPad~~, Tablets and other such electronic devices. It will also include batteries for E- vehicles and Hydrogen fuel cell.

5.1.5.Technical Textiles

Technical Textiles are defined as textile materials and products used primarily for their technical performance and functional properties rather than their aesthetic or decorative characteristics. Depending on the product characteristics, functional requirements and end –use, applications, the highly diversified range of technical textiles have been grouped into 13 sectors, Application-wise.

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

5.1.6.Industry 4.0

i. Industry 4.0 is integrating new technologies – like Internet of Things (IoT), cloud computing and analytics, artificial intelligence and machine learning - into manufacturing production processes and operations, ushering in a new era of 'smart manufacturing'

ii. The following committee shall examine the proposal for Industry 4.0 and the decision of the Committee shall be final: -

a. Administrative Secretary, Industries & Commerce Chairman

b. Administrative Secretary, Science & Technology Member

c. Director of Industries & Commerce, Punjab Member

d. Chief Executive Officer, PBIP Member

e. Director, IIT Ropar Member

f.

Dean, Punjab Technical University, Jalandhar	Member
g. Head, STPI, Mohali	Member
h. Head, CII, Northern region	Member
i. General Manager, Institute for Auto Parts, Ludhiana	Member
j. General Manager, District Industries Centre	Member-Secretary

5.1.7.IT and ITES

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

(ii).The fiscal incentives will also include the incentives in the proposed Information Technology Industry policy as and when approved and notified by the Government.

5.1.8.Life Sciences

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

5.1.9.Skill Development Centres, Incubation Centres, Accelerators

(i)Skill Development Centre

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

(ii)Incubation Centres

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

(iii). Accelerators

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

5.1.10.Healthcare

Healthcare unit for the purpose of fiscal incentives shall mean hospital (including Hospital attached with the Medical College and Medical Research Institute), Poly-clinic, Diagnostic Centre etc. with investment above Rs. 50 lakh in machinery & equipment.

5.1.11.Tourism & Hospitality

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

(i) Health care Tourism

It shall mean the rapidly growing practice of travelling across international borders to seek medical services including elective and essential procedures as well as complex surgeries etc in Allopathy, and it also includes services given in Homeopathy, Ayurveda, Yoga, Sidha and Naturopathy provided by certified/approved/recognized professionals with minimum investment of Rs 1 CR in machinery and equipmentin such enterprise.

(ii) Caravan Tourism

Caravan Tourism shall mean specially built vehicles being used for the purpose of travel, leisure, and accommodation viz. Recreational Vehicle (RV), Campervans, Motor Homes etc. for large group-based tourism in circuits/ destinations, which are not

having adequate hotel accommodation identified by Department of Tourism GOI/state Govt.

(iii) Eco-Tourism Units

Eco Tourism Units means those Units, which have been approved under the latest Eco Tourism Policy/Rules approved by Government of India.

(iv) Green Hotel

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

(v) Heritage Hotel

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

(vi) Hotel

Any premises or part of a premise having **twenty** or more rooms, which are commercially let out, and provide lodging, with or without board, or serving any kind

of eatables or beverages or other services, by way of business, for a monetary consideration subject to fulfilment of Punjab Urban Planning and Development Building Rules, 2021 also as under: -

"Hotel" means any premises or part of a premises wherein more than fifty percent of the total covered area including temporary structure shall be under lodging or boarding in the form of rooms, presidential suites etc., which are commercially let out, and providing lodging with or without food, or serving any kind of eatables or beverages or other services by way of business, for a monetary consideration and having at least one restaurant with a capacity of minimum fifty guests or a bar or Banquet Hall

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

a) Any premises operated by a charitable, religious organization or an educational institution or a government institution.

b) Any premises operated by a society, a non-proprietary club, institution or other organization and used exclusively by and for the benefit of members of that society, club, institution or other organization.

c) Any premises or other type of accommodation unit which has less than twenty rooms for renting/leasing

(vii) Units for Meetings, Conferences and Exhibitions (MICE)

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

a) Convention Hall should have audio-visual conferencing and high-fidelity recording equipment, etc. and skilled man power to operate and manage the facilities. The seating capacity of the hall should be minimum 300 persons.

(size of 500 sq. m)

b) Exhibition Hall should accommodate at least 40 booths of 3 meters' x 3 meters' size excluding passages in between and around the booths. (size of 500 sq. m).

c) The Unit should include a restaurant with minimum 40 covers, parking facility for not less than 50 cars and 5 coaches and residential accommodation for at least 50 delegates/ participants as per the guidelines of Government of India for Star Category Hotels.

(viii) Farm stays/Homestay ion/camping units

Farm stays/Homestays and Tented accommodation/camping units approved under the relevant scheme for Registration notified by Department of Tourism Punjab (as amended from time to time) and exclusively catering to tourists, linked to

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online Booking portal and accepting regular bookings for a period of at least six month prior to the date of commencement of Incentives.

(ix) Adventure Tourism Projects

Adventure Tourism Projects approved under the Adventure Tourism by the Department of Tourism Punjab developed on an area at least 50 Acres.

(x) Any other Projects/Units oriented towards Tourism and Hospitality

Any other Projects/Units oriented towards Tourism and certified by empowered committee notified by Department of Tourism

5.1.12.Media and Entertainment

Media and Entertainment for the purposes of fiscal incentives under the Policy shall mean Units specially created for tourists like amusement parks, adventure parks, tourism parks, any special theme parks, or infrastructure related to the promotion of cinematic tourism (like a film institute, a film city, film studios, theatres, Multiplex having atleast three cinema halls with total minimum seating capacity of 500 seats).

5.1.13.Logistics

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

(i) Providing warehousing services i.e. warehousing including fulfillment facilities having a minimum of 10000 sq. ft. of storage area at the ground level), material handling, packaging facilities and transport facilities.

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

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

(iii). The fiscal incentives will also include the incentives in the proposed Logistics policy as and when approved and notified by the Government

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

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

5.1.15.Industrial R&D labs, Industrial Testing Labs

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It shall mean Industrial R&D and testing labs with a minimum investment of Rs. 50 lakh in machinery, equipment & service related specialized software. The facility shall not be for self-consumption.

5.1.16.Engineering and Design Services

It shall mean units providing Engineering & Design Services with a minimum investment of Rs. 50 lakh in machinery, equipment & service related specialized software. The facility shall not be for self-consumption.

5.1.17.Equipment Rental and Leasing (construction and industry related)

It shall mean units providing Equipment and Leasing (construction and industry related) with minimum investment of Rs. 50 lakh in specialised machinery / equipment related to construction & industry. The same shall not be used for self-consumption.

5.1.18.Equipment Maintenance and Repair

It shall mean units providing Equipment Maintenance and Repair (Industry related) services with minimum investment of Rs. 50 lakh in machinery, equipment & related specialized software used for equipment maintenance & repair. The same shall not be used for self-consumption.

5.1.19.Environment services (Sewage/ refuse disposal)

It shall mean units providing Environment services such as solid waste disposal, sewage disposal etc. with minimum investment of Rs. 50 lakh in machinery & equipment. It shall include Common STPs & ETPs. The same shall not be used for self-consumption.

5.1.20.Common Utility services like Steam, Air, Water & STP

It shall mean units providing Utility services such as steam, air, water & STP with minimum investment of Rs. 50 lakh in machinery & equipment. The same shall not be used for self-consumption.

5.1.21.Printing presses, offset printing press, Flexi/Vinyl Printing, Flexo printing

It shall mean a unit for printing press, offset printing press, flexi/vinyl printing, flexo printing. The unit shall have minimum investment of Rs. 50 lakh in machinery, equipment & related specialised software used for printing presses. This shall not be used for self-consumption.

5.1.22.Design Studios

It shall mean Units such as design studiosfor apparel and made ups with investment more than 50 lakhs on Machinery and equipment.

5.1.23.Auto servicing and / or repairing units

It shall mean Auto servicing and/ or repairing units with investment more than 50 lakhs on machinery and equipment. This shall not be used for self-consumption.

5.1.24.Packaging Units

It shall mean **Packaging** Units with investment more than 50 lakhs on machinery and equipment. This shall not be used for self-consumption.

Chapter 6: Infrastructure

6.1. Industrial Infrastructure – Key to the Growth of Industries

Industrial Infrastructure is one of the key mainstays in the long term development of the Industry. The Government aims to develop robust infrastructure including core and supporting infrastructure which shall provide long term benefits to the industry and set the State on the path of planned industrial growth. It is also the endeavour of the Government to simplify laws and rules for infrastructure development, management and maintenance through a single Industrial Infrastructure Development Agency in the State. All the infrastructural projects shall be dovetailed with the Programmes included under PM Gati Shakti Program.

6.2. Strengthening of PSIEC

6.2.1. In order to streamline all the activities pertaining to Industrial Infrastructure development, maintenance and management, Punjab Small Industries and Export Corporation (PSIEC) needs to be strengthened and the State would Strengthen PSIEC to spearhead industrial development including industrial infrastructure in the State.

6.2.2. All Industrial estates, industrial parks, industrial focal points, industrial growth centres etc. (to be referred as Industrial Parks hereafter) developed by the Directorate of Industries (Punjab), Punjab Small Industries & Export Corporation (PSIEC), Punjab Infotech (PICTC) and Punjab Agro Industries Corporation and other such agencies shall be transferred to the PSIEC for development, management and maintenance.

6.2.3. The PSIEC shall be declared local authority for the purposes of maintaining various Industrial Parks and shall also be vested with the powers of Special Urban Planning and Development Authority

and other powers under Punjab Regional and Town Planning and Development Act, 1995 for ensuring planned development of various designated industrial areas under the Master Plan of respective cities.

6.3. Development of New Industrial Parks and Industrial Land Banks

6.3.1. In order to provide impetus to rapid industrial growth, the State would develop new Industrial Parks, which shall have the best-in-class infrastructure. The State through the PSIEC and HUD will develop 15 Industrial Parks covering general and sector specific requirements of various industrial sectors. The State would help identify and transfer various vacant lands and unutilized government lands for being developed as Industrial Parks. In addition, the PSIEC will also keep a ready shelf of land bank, earmarked after their due feasibility is established, which can be offered to the Industries.

6.3.2. In order to reduce the upfront investment from the State in assembling and developing various land pockets, making projects viable and greater benefits to the stakeholders, the State would take following steps:

(i) The State will frame appropriate land pooling scheme for acquisition of land for industrial parks.

(ii) The State will frame appropriate scheme to develop Industrial Parks in partnership with land owners, where land is contributed by the land owners and the authority will bring expertise for development and marketing of the Park.

(iii) In case of unutilized government lands, the same may be made available free of cost to the PSIEC for developing industrial parks.

(iv) The land value in the area appreciates considerably due to setting up of industrial park at any location, the State would devise a scheme to share part of the increased stamp duty with the PSIEC.

(v) In order to reduce the development cost, the State would avail the financial assistance and Government of India grants available for development of Mega Food Parks, ESDM Parks, Amritsar Kolkata Industrial Corridor development, Integrated Leather Park, MSME infrastructure upgradation and other schemes for infrastructure development.

6.4. Development of Integrated Industrial Townships

6.4.1. Integrated development – Live, Work and Play

Industrialization and urbanization are related phenomenon and therefore the State would have an integrated approach to face the challenges arising from the same. The State would develop integrated townships with provision of residential, industrial, commercial and other needs rather than developing industrial areas and residential areas separately. These industrial townships should follow a philosophy of Live, Work and Play to ensure high degree of quality of life and liveability.

6.4.2. Land to the Industry at reasonable price – A large scale mixed land use project would be able to provide land to the industry at reasonable price reaping benefits from other components of the project.

6.4.3. Attracting talent – A township based on live, work and play will be able to provide necessary support for various needs of the professionals and as a result will help in attracting talent for the industry.

6.4.4. Inclusive growth - The needs of urban poor and industrial labour are often not met adequately and they are forced to live in the slums. Various schemes for housing for poor could not be effectively implemented due to lack of availability of land. The new townships will provide land for social housing to cater to the needs of weaker sections of the society particular the industrial workers who would need housing and other facilities.

6.4.5. Decongestion of cities – The State will also enable the industries located in the congested areas of the city or non-conforming zones (where Master Plan stipulates their shifting after certain time period) to the new areas being developed and allow the inner areas for more value added city use.

6.4.6. Dedicated Country specific Integrated Industrial Township shall be developed to attract investment by allowing the infrastructure and other

6.5. Development along Industrial Urban Corridors

6.5.1. Amritsar Kolkata Industrial Corridor (AKIC)

The State will develop area falling in AKIC along the Eastern Dedicated Freight Corridor (EDFC) as major industrial hub. It will cover important towns of Rajpura, Sirhind, Doraha, Sahnewal and Ludhiana. The State has already identified various land parcels for the purpose of setting up Industrial Estates along AKIC.

6.5.2. Chandigarh-Amritsar Industrial Corridor

Chandigarh-Amritsar is an important urban industrial corridor. The State will strengthen the existing industrial clusters on this corridor. The State would further carry out the feasibility of various identified land pockets on this corridor and develop new Industrial Parks and Industrial Townships along this corridor.

6.5.3. Chandigarh-Hoshiarpur-Gurdaspur Industrial Corridor

Development of Chandigarh-Hoshiarpur-Gurdaspur Industrial corridor will give a fillip to Kandi Area and Border Area. The State would further carry out the feasibility of various identified land pockets on this corridor and develop new Industrial Parks and Industrial Townships along this corridor.

6.5.4. Chandigarh-Patiala-Sangrur-Bathinda Corridor

Development of Chandigarh-Patiala-Sangrur-Bathinda corridor will ensure development of industrial infrastructure in Malwa region of the State and provide employment opportunities to youth in this region.

6.5.5. Development of Economic Corridors along major rivers

The State will explore canalization of major rivers namely Ravi, Beas and Sutlej and construct high speed economic corridors along these rivers to attract industry and tourism which will develop these areas and provide jobs and growth opportunities to local people.

6.5.6. Development of Export Processing Zones and Special Economic Zones

The state will explore setting up of Export Processing Zone and Special Economic Zone in accordance with similar Frame work of Govt of India to attract foreign and domestic Investment.

6.6. Core, Support and Social Infrastructure to be provided in Industrial Estates

6.6.1. Though the actual infrastructure facilities will depend on the nature, size and resources available for an industrial Parks, the State would endeavour to provide the following core, support and social infrastructure in all the existing and future industrial Parks in a time bound manner:

Core Infrastructure

(i) Developed Industrial Plots

(ii) Roads, Storm Water Drainage and Street Light

(iii) Water Supply

(iv) Power Supply Network

(v) Solid Waste Disposal

(vi) Environment Conservation Initiatives – Green Spaces, Parks and Gardens

(vii) Telecommunication and Digital infrastructure and including availability of fast internet

(viii) Gas

(ix) Public Parking space

Support Infrastructure

(i) Skill Development Centre

(ii) Technology Centre

(iii) Common Facility Centre

(iv) Common Effluent Treatment Plant

(v) Recycling of Waste

(vi) Exhibition and Convention Centre

(vii) Cargo Logistics Centre/ Custom bonded warehousing

(viii)Petrol and Service Station

(ix) Fire Station

(x) Space for public amenities – Post office/Banks/Insurance, other Institutions

Social Infrastructure

(i) Industrial LabourHousing

(ii) Healthcare and medical attendance services

(iii) ESI Dispensary/ Hospital

(iv) Schooling & Crèches

(v) Organized transport linkages

6.6.2. Provision for MSME units in the Industrial Estates

The State would earmark adequate land for MSME units including land for development of flatted factories, industrial sheds, Labour housing and other measures to support MSME units. Further, the State would allow the plots to be used for duly identified service enterprises.

6.6.3. ESI Hospitals and Dispensaries

In many industrial estates, plots have been reserved but no ESI hospital or dispensary has been set up. The State would take up with ESI department either to develop the facilities in a time bound manner otherwise the State would arrange for alternate model for delivering Medicalservices in such Industrial Estates.

6.6.4. Affordable Housing for the workforce and provision of crèches

(i) In order to ensure availability of labour, development of affordable housing including dormitories and hostels will be done in or around industrial estates.

(ii) The State would make suitable land available for developing affordable housing under various State and GOI schemes and devising suitable PPP model.

(iii) The State will allow conversion of industrial plots lying vacant for affordable housing for labours keeping in view the demand of such facilities in respective industrial estates.

(iv) The State will also facilitate setting up of crèche facilities in the industrial areas.

6.6.5. Exhibition and Convention Centres

Exhibition centers play a key role in enabling the Industry to showcase and market their range of products. The State will set up Exhibition and Convention centers with the latest infrastructure and facilities including spacious conference halls, display areas, proper parking, etc. in Mohali, Ludhiana, Jalandhar and Amritsar in first phase.

6.6.6. Warehousing Facility

All the new Industrial Parks shall have the provision of warehousing facilities, which could be developed in PPP mode providing good facilities and latest infrastructure. Further, provisions shall be made to develop/promoteWarehousing facilities near existing clusters, in case such demand exists.

6.7. Common Environment Infrastructure

6.7.1. The State firmly believes that Industrial development has to be environmentally sustainable. Common Environment Infrastructure is the need of the hour for industries not capable of putting up their own Environment Management System due to technical, financial or land related constraints. This is particularly required to support MSME units in various industrial clusters.

6.7.2. The State in partnership with Industry Associations will facilitate setting up of common environment infrastructure such as Common Effluent Treatment Plants, Common Hazardous Waste Treatment Facilities, E-Waste Collection and Disposal facilities and other such facilities to protect the environment and promote sustainable development.

6.7.3. The State shall utilize various GOI schemes such as MSME-CDP scheme of Ministry of MSME, Integrated Processing Development Scheme (IPDS) of Ministry of Textiles to avail

funding for setting up of CETPs. Apart from facilitating assistance under various Central and State Schemes, the State will also facilitate setting up of common facilities on PPP Mode with the following measures.

(i) Provide land for CETPs on lease

(ii) Exemption of Electricity duty on the operations of the CETP

(iii) Expedite release of any existing or future State shares in setting up of CETPs **6.7.4. Natural Gas**

The State will facilitate supply of Natural gas to the Industrial Parks through proper connectivity.

6.7.5. Availability of water for industrial use

The State Ground Water Authority will frame appropriate and sustainable policies for use of water. The State would also work towards greater use of surface water for industrial purpose and suitable schemes will be framed.

6.7.6. E-waste facility

Keeping in view the amount of e-Waste being generated, the State would set up adequate facilities for e-Waste collection and recycling.

6.8. Maintenance of Industrial Parks

6.8.1. Nodal Agency for maintenance

The PSIEC shall be the nodal agency responsible for maintenance of all the Industrial Parks in the State. It will have the status of local authority. The PSIEC will collect and retain the charges accrued from the industrial estates, focal points, etc. transferred to the PSIEC in the form of property tax, water, sewerage, solid waste and utilize the same for development, upgradation, maintenance and management of the industrial areas.

6.8.2. Levy of maintenance service charge

The PSIEC would levy maintenance service charges on industrial units located in the Industrial Parks to meet the gap, if any, in the income and expenditure on maintenance.

6.8.3. Up gradation of Industrial Parks on PPP

In order to ensure global standards and attract investment and management from the private sector in the maintenance of various industrial parks, the PSIEC will work out suitable model for upgradation and maintenance of industrial parks in PPP mode.

6.8.4. Amendment in Common Infrastructure (Regulation and Maintenance) Act 2012

Wherever SPVs for maintenance have been formed and have come forward for maintenance of industrial estates, the Authority will involve them in the maintenance of Industrial Areas. The State will further suitably amend the existing Common Infrastructure (Regulation and Maintenance) Act, 2012 regarding maintenance of Industrial Parks in line with the Policy.

6.9. Estate Management

6.9.1. Uniform Estate Management Procedure

(i) The PSIEC will be responsible for all estate management services of all the industrial estates, focal points and other areas transferred to it by all agencies.

(ii) The PSIEC will simplify and revise existing estate management practices of different agencies keeping in view the changing economic environment, aspirations of the Industry and ensuring ease of doing business for existing and prospective allottees. The guidelines and processes pertaining to allotment, reservation, transfer of plots, grant of NOCs, land use changes and other aspects of Estate Management will be simplified and revised.

(iii) The PSIEC will notify and publish a standard Estate Management Procedure for all the industrial estates, industrial focal points, industrial growth areas etc. developed or transferred to the Authority.

(iv) The PSIEC will develop and streamline online system for all the estate management services in a time bound manner.

6.9.2. Unlocking the potential of land – Liberalizing zoning regulations

(i) Many of the old focal points and industrial areas have come inside the city. Further, there is need to provide various support services and infrastructure to the industrial units in the focal point. In fact, in case of MSMEs, a number of services have also been included in the definition of enterprise. It is accordingly required that duly identified activities are permitted in the zoning regulations of industrial parks and estates.

(ii) PICTC Sector now entrusted with PSIEC in SAS Nagar was setup long back and keeping in view the present needs, the permissible usage needs to be reviewed and liberalized.

(iii) The department of housing and urban development has already notified a scheme for conversion of industrial plots to other usage under certain terms and conditions, the same would be reviewed to make it more effective.

(iv) The State would also provide an effective mechanism for resuming the vacant plots so that they can be given to deserving entrepreneurs.

(v) Zoning regulations will be liberalized to provide for flatted factories. Further, keeping in view the paucity of land, the State and the PSIEC would go for vertical growth and grant of higher FAR would be liberalized.

6.9.3. Unlocking the potential of land – Liberalising the lease and other terms and conditions of old allotments

(i) Some of the terms and conditions of allotment and lease deeds executed by the State and various agencies have emerged as a bottleneck towards utilization of idle land with the Industry. PSIEC has liberalised many of the lease terms and conditions over a period of time as per the demand of the Industry for their growth. PICTC is still following different policies. Uniform Estate Management Policy will be notified.

(ii) Provisions regarding unearned profit clause and other such restrictive clauses in the terms and conditions of sale or lease will be reviewed.

(iii) Provision of mortgaging of land to raise finances and sub-leasing will be reviewed with a view to make them more liberal.

6.9.4. E-auction of plots

(i) All the industrial plotsbelow 100 Acrewill be allotted by way of E-auction as per existing policy notified on 31.01.2019, however SPV shall be allotted plots at current reserve price in a no 3 of notification no.

US/CC/PSIEC/Allotment Policy/1860 dated 31.10.2013.

(ii) The state will formulate separate guidelines for allotment of land / Plot for area beyond 100 Acre.

Chapter 7: Power

7.1. Punjab – Robust Power Infrastructure

Power is one of the basic factors of production for Industry. Punjab is a power surplus state and has adequate power supply to meet the demand. The state has excellent distribution network which includes 66 KVA sub-stations at every 10 km. It has the country's first ever 400 KV~~A~~ ring main system covering the entire state. The state has a cumulative installed renewable energy capacity of 2825 MW which includes 1936 MW of Solar Power and 889 MW of Non-Solar Power that includes Co-generation, Biomass, Biogas Waste to Energy and Mini Hydel Projects as on 31.12.2022. The state thus has an advantage of surplus power and a robust power infrastructure.

7.2. Uninterrupted and Quality Power

Punjab is the only state in North India which has been able to control the theft of power and has achieved reduction of aggregate technical and commercial losses below 15%. The Government is committed to supply uninterrupted electricity at affordable rates so as to attract industrial investments in the state.

7.3. Power at affordable tariff for 5 years

Power represents a major recurring expenditure. In order to enhance the cost competitiveness, the State will provide power at affordable tariff for 5 years. This would not only benefit the new industry in Punjab, but also help in reviving the existing industry of Punjab, which has always been the State's pillar of strength.

7.4. Up-gradation of power infrastructure to industrial areas

The State will through the concerned department and agency get the audit of the power distribution networks to the Industry conducted and any gaps such as lack of dedicated feeders, lack of proper feeder capacity, faults in distribution etc. will be appropriately addressed.

7.5. Business Friendly Policies by PSPCL

PSPCL will review its policies to make them more business friendly for release of new connection, enhancement of load, splitting of connection, import of bulk power, rationalization of various electricity rates and other service charges, peak load charges, procurement from state MSME's and OTS policy etc.

7.6. Open Access of Power

Industry shall be allowed to buy power from the exchange as per charges fixed by regulator.

7.7. Rationalization of Electric Load

State will Rationalize the electric load for SP- is upto 20KW and MS-is upto 100 KW.

7.8. Time Bound Incentive of ED

In case of the incentives for Electricity Duty Exemption, after the issuance of Eligibility Certificate by the competent authority, subsequent notification for each caseshall be issued by Department of Power within next 30 days through Invest Punjab Business First portal only

7.9. Special Advisory Cell

To Promote Solar Power/Green Power, a special cell be set up in PSPCL to facilitate and advise the Industry to install solar Power to augment the solar power generation in the state. PSPCL to Grant permission and encourage Industry to install solar Power. The timelines for rooftop Solar Plant is as per the Punjab State Electricity Regulatory Commission (Grid Interactive Rooftop Solar Photo Voltaic Systems) Regulations, 2021

(i)Net Meter shall be installed within 30 days of application.

7.10 Promotion and Development of New and Renewable Source of Energy (NRSE) Projects

Punjab has considerable potential in NRSE Sector which is being harnessed by providing Financial & Fiscal Assistance to Renewable Energy Projects under the NRSE Policy, 2012 notified vide No. 10/174/20212/STE(3)/4725 dated 26 12 2012 as amended from time to time. PEDA shall also provide all the facilitation for setting up of Green Hydrogen Projects under the National Green Hydrogen Policy.

Chapter 8: MSME Development

8.1. MSME Sector – Engine for socio economic growth and employment generation

8.1.1. MSME sector plays a crucial role in providing large employment opportunities at comparatively lower capital cost. MSMEs also help in industrialization of rural & backward areas, thereby, reducing regional imbalances. MSME sector has emerged as an engine for socio economic growth.

8.1.2. The Micro Small Medium Enterprises Development (MSMED) Act 2006 enacted by Central Government seeks to facilitate the development of these enterprises, enhance their competitiveness and provides a legal framework for recognition of both manufacturing and services entities.

8.1.3. Punjab Right to Business Act 2020 seeks to provide ease of doing business for New and existing Micro, Small and Medium Enterprises through an enabling eco system for self-declaration, exemptions, speedier approvals and inspections to establish and operate in the state

8.1.4. Khadi and Village Industries Development which is being looked after by Khadi and Village Industries Board would also be supported as part of the MSME sector.

8.2. State's approach to MSME sector development

8.2.1. The State recognizes that different stages of MSMEs have different needs. MSME growth can be broadly classified into five stages – Ideating a Business, Starting a Business, Growing a Business, Reviving a Business and Exiting a Business. The policy will address various needs that emerge in these stages.

8.2.2. The Policy is not merely subsidization of factors of production but growth and performance oriented. The policy will strengthen the state institutions to support a smart MSME Ecosystem driven by efficiency and innovation.

8.3. Setting up 'MSME Punjab'

Punjab has a strong base of close to 3.5 lakh MSME units truly reflecting the enterprising spirit of the State. In order to address a myriad of challenges being faced by the MSMEs in the State and to make it a highly vibrant and dynamic sector, the State would set up '**MSME Punjab**', as a dedicated wing of Department of Industries & Commerce, Punjab for the focused development of MSMEs

8.3.1. '**MSME Punjab**' will address the following key functions pertaining to MSME sector in the State:

(i) Enhance the competitiveness of MSMEs in the changed economic scenario.

(ii) Adequate flow of credit from financial institutions/banks

(iii) Support for technology upgradation and modernization

(iv) Modern testing facilities and quality certification

(v) Access to modern management practices

(vi) Support for product development, design intervention and packaging

(vii) Assistance for better access to domestic and export markets

(viii) Entrepreneurship development and skill up gradation through appropriate training facilities

(ix) Cluster-wise measures to promote capacity-building and empowerment of the units and their collectives.

(x) Purchase preference to MSMEs under Make in Punjab policy notified vide no. COS/PPO-2019/11726 dated 03.09.2019 as amended from time to time.

8.3.2. MSME Punjab will have dedicated divisions and requisite competencies to provide necessary assistance to MSME units in Access to Finance/Credit, Access to Technology, Access to Market, Access to Skills and other needs of the Sector. The organization will be assisted by professional agencies in delivering various services to its stakeholders.

8.4. Setting up of District Level Single Window System for MSME units

8.4.1. In order to strengthen support to the industry particularly MSME sector at the District Level, the State had set up a strong and effective Single Window System at the District level vide notification no 5232 Dated 31.10.2018 and the same shall be further strengthened.

8.4.2. The District Level Single Window System will provide following services to MSME Units:

(i) One stop clearances for all regulatory services
(ii) One stop clearances for all fiscal incentives
(iii) Facilitate access to Infrastructure
(iv) Facilitate access to Finance/ Credit
(v) Facilitate access to Technology
(vi) Facilitate access to Mentoring
(vii) Facilitate other support measures to MSME sector
(viii) Facilitate support to Self-Employment, Startup and Entrepreneurship Development

8.5. MSME Cluster Identification

8.5.1. The State would clearly identify and delineate various industry clusters based on their presence in various geographic locations. The same would be marked on GIS for their visibility and providing necessary linkages.

8.5.2. The State would particularly priorities following clusters for development in phase 1:

(i) Cycle and Cycle Parts
(ii) Automobiles and Auto components
(iii) Light Engineering
(iv) Machine Tools
(v) Leather and Sports Goods
(vi) Chemical and Petro-Chemicals
(vii) Secondary Steel
(viii) NRSE Equipments
(ix) Textile and Apparel
(x) Agri and Food Processing
(xi) Electronics
(xii) IT/ITES
(xiii) Life Sciences and Pharmaceuticals

8.6. MSME Cluster Development Programs

The State will follow cluster approach for development of MSME Sector. The State will focus on optimal utilization of Central Government schemes for developing and upgrading various MSME clusters. Common facilities will be set up in partnership with SPV's of respective clusters. Apart from the Schemes of Central Government for cluster development, the State would also formulate its own scheme for cluster development based on the felt needs of the State and gaps in the Central Scheme.

8.7. Access to Technology for MSMEs

8.7.1. Setting up of Technology Centres

The State will set up one Technology Centre for each major industrial cluster. Technology Centre shall act as a hub of research and demonstration of latest tools and technological know-how, innovation & design services, prototyping, testing & calibration, incubation and training. These Technology Centres will partner with Punjab Technical University, Council for Science and Technology and other research and technical organizations at national and international level.

8.7.2.Setting up of Common Facility Centres

The State will aim to set up one Common Facility Centre (CFC) in each major industrial cluster. CFCs shall have testing labs, marketing centers and other supportive capacity as per the needs of the concerned cluster. The State and the Authority may provide land at Current reserve price on lease basis for setting up of CFCs by SPVs under Ministry of MSME's Cluster Development Programme or other schemes.

8.7.3.Upgradation of QMCs and IDCs as Technology Centres, Common Facility Centres and Skill Centres

The land of the existing Quality Marking Centres (QMC's) and IDCs as technology centres and common facility shall be utilized effectively for supporting the MSME sector.

8.7.4.Adoption of Central Schemes

The State would ensure adoption of technology upgradation and modernization schemes for MSMEs such as Credit Linked Capital Subsidy Scheme (CLCSS), Technology and Quality Upgradation Scheme (TEQUP), Lean Manufacturing, Quality Management Standards and Quality Technology Tools (QMS & QTT) and ZED (Zero Effect Zero Defect). The State would also make its own scheme to promote these concepts.

8.7.5.Water, Energy, steam, Environment and Safety Audit

The State will incentivize audit of water, energy and safety to promote technology adoption by MSME units.

8.8. Access to Markets for MSMEs

The State would take a number of measures to extend export and marketing support to MSMEs:

(i) The State would encourage various E-commerce portals for online trading and marketing of MSME products.

(ii) The State would make MSME units aware and encourage them to register on Government E-Market Place to avail of opportunities in the Government procurement.

(iii) The State will collect marketing intelligence for tracking and forecasting trends in demand and linkages with raw materials and technology. The information should be disseminated to MSME units.

(iv) The State will facilitate ancillary units and supply clusters around the Ultra-Mega/Mega/Anchor units and around the CPSUs like as Rail Coach Factory, Kapurthala, DMW, Patiala.

(v) Annual buyer & Seller Meets and Vendor Development Programmes in respect of large industry, CPSU and major State PSUs will be organized by the State in collaboration with MSME-DI

(vi) The state shall provide financial assistance to MSME for showcasing their products at local, national and international event.

(vii) Greater thrust will be given on income generating economic activities by women and a system will be developed for marketing of their home made traditional articles such as "durries, khes, embroidery work, Phulkaries, hosiery etc." on a regular basis.

8.9. Access to Infrastructure for MSMEs

The State will provide developed sheds, flatted factories and plug and play infrastructure for MSMEs across the districts.

8.10. Access to Finance for MSMEs

8.10.1. The State will facilitate MSME units in seeking credit from financial institutions by providing them required information and handholding in documentation.

8.10.2. The State shall facilitate raising funds through National Stock Exchange(NSE) dedicated platform for SME's, called 'Emerge' where small companies can list and raise productive capital. The State will provide necessary incentives to make the SMEs available on the exchange platform.

8.11. Growth Accelerator Services for MSMEs

8.11.1. The State will provide Growth Accelerator services for MSMEs. It shall involve designing a bespoke intervention for each MSME sector targeting their challenges and encompass a blend of coaching, training and handholding. The State would partner with globally established agencies to appoint and train Growth managers to coach MSMEs to achieve higher growth. Sustainability of these growth managers as service providers shall be pursued.

8.11.2. Further, there are large number of GOI schemes which offer unit level incentives to specific industries e.g. Food processing, electronics, leather, textiles. The State will partner with suitable agencies to facilitate benefits to greater number of MSMEs in the state. It shall support MSMEs in preparing applications and obtaining approvals under respective schemes.

8.12. Common Environment Infrastructure in MSME clusters

The State will facilitate setting up of common environment infrastructure such as CETPs in various MSME clusters. Apart from utilizing assistance available under various schemes, the State will facilitate setting up of common environment infrastructure on PPP. The State will provide land and other concessions for setting up of CETP and Private Partner will make the requisite investment and will recover from industry in the form of user charges.

8.13. Revival and Rehabilitation of Sick MSME units

The State will closely monitor implementation of RBI's framework for identification, nursing and providing rehabilitation package to potentially viable sick units of the State. The State shall identify and prepare district wise list of sick units. The identified viable sick MSMEs shall be provided relief measures by the State for their rehabilitation and revival.

8.14. MSE facilitation councils at district level

The state has already notified MSE facilitation council in all the districts under IBDP-2017. A panel of arbitrators shall be appointed to expedite the disposal of cases.

8.15. Raising and Accelerating MSME Performance(RAMP)

The state would implement world bank Assisted GOI Scheme i.e. RAMP to provide support to MSMEs in market access, capabilities and access to finance to boost productivity of MSMEs by utilizing the full grants available under the scheme.

Chapter 9: Nurturing innovation and Startup & Entrepreneurship

9.1. State's approach to Innovation and Entrepreneurship

9.1.1. The State is known for the enterprising spirit of its people, which brought green revolution and also made Punjab a hub of small and medium enterprises. The State now has to transition to knowledge and technology driven enterprises. It has to develop a new culture of innovation. The State recognizes that innovation and entrepreneurship are crucial for future growth of State's economy.

9.1.2. The State would support cluster specific bottom up approach to build and strengthen Innovation and Entrepreneurship ecosystem in the State. The State would follow an entrepreneur centric approach fostering connections and learning. The State will facilitate networking between entrepreneurs and entrepreneurship support organizations by bringing entrepreneurs together in an environment that catalyzes learning.

9.2. Startup Punjab - Building a Strong Eco-system for Startups

9.2.1. The Statewould further strengthen"Startup Punjab" which is the Govt.'s Nodal Agency for developing Start up eco-system in the State to further build a strong eco-system for nurturing innovation and Startup. The State will ensure necessary convergence and synergy in various Central and State programs promoting innovation, entrepreneurship and Startup. It will promote networking of various reputed academic institutions carrying out research and innovation and other organizations running incubators and accelerators.

9.2.2. The State has a large number of reputed national level research and academic institutions particularly around the State capital such as Indian School of Business (ISB), Indian Institute of Technology (IIT), National Institute of Pharmaceutical Education and Research (NIPER), Indian Institute of Science Education and Research (IISER) and National Agri-biotech Institute apart from various State Universities for Technical Education and Higher Education and other institutions of excellence.

9.2.3. The State will connect these leading institutions and leverage their expertise and research capabilities for promoting innovation, entrepreneurship and Startups in the State. The State will connect them with entrepreneurs and global network of venture capital, angel funds and mentors. It will accelerate the state's handholding in not only technology sector but also other fields like manufacturing, healthcare, agriculture, tourism etc.

9.3. University and College Incubators

The State will promote setting up of Incubation Centres in Universities and other Academic Institutions. These incubation centres play an important role in promoting entrepreneurial culture in students. It inculcates the concept of entrepreneurship in the mind of students in place of finding the jobs after completing their study. Besides the principles and practices of good business ownership which incubator programs provide, the student business owners also enjoy a creative, innovative, and engaging environment. The State will also put in the efforts to build strong academia industry linkages and networking through these incubation

centres. The incubation facilities could also be made available to non-residents or non-students to bring greater benefits and learnings for all stakeholders. The students will be provided information and support regarding available State & Central schemes, incentives and grants.

9.4. Punjab Innovation Fund

The State would support and Facilitate Punjab based startup in raising venture fund from Punjab Innovation Fund to be set up with an outlay of 150 Cr.

9.5. Incubation Centres by other Government Organizations

There are a number of Incubation Centres set up by various Central and State Government organizations such as Biotech Incubator, STPI Incubation Centre. These incubation centres need to be promoted effectively and necessary linkages with the State Government programs and industry shall be provided. State will also make a network of these incubators for sharing ideas of mutual benefit for growth.

9.6. Private Incubators and Accelerators

The State would also encourage private sector lead Incubation Centres and Accelerators and provide them necessary support. The State would frame a scheme to provide various fiscal and non-fiscal incentives to promote development of Incubation Centres in private sector.

9.7. Setting up of sector specific incubators

In order to provide impetus to entrepreneurship in the focus sectors for development, the State would encourage setting up of sector specific incubators such as Digital manufacturing, Lifesciences & Biotechnology, Agro & Food Processing and Information Technology. These incubators will be set up in and around the existing and envisaged industry clusters in the State.

9.8. Creation of common infrastructure and co-working spaces

The State would facilitate creation of adequate support infrastructure for boosting innovation ecosystem. Such infrastructure would be created across different sectors in all districts in Punjab and would comprise of components such as:

(i) Ready-to-use office spaces

(ii)

R&D and testing labs (iii) Software and hardware solutions

(iv) Services such as legal, accounting, HR, IPR, etc.

(v) Facilities such as internet connectivity, electricity, water, security, etc.

9.9. Special Focus on Women Entrepreneurship

9.9.1. Women entrepreneurs constitute a small percentage of overall entrepreneurs. Women entrepreneurs need to be encouraged for significant social and economic development and inclusive growth. The State would identify specific challenges women entrepreneurs face in formal and informal sectors of economy including rural and urban areas and create facilitative environment for women entrepreneurs to contribute to economic development.

9.9.2. The State would encourage women entrepreneurs, create awareness among women entrepreneurs on various State & Centrally sponsored schemes. The State would also handhold women who have business ideas and are interested to start their business ventures. The State will provide specific schemes to promote Women entrepreneurship.

9.10. Special Focus on SC/other gender/differentially abled Entrepreneurship

9.10.1. For growth and prosperity to be truly inclusive, all sections of the society need to partake in this prosperity. Besides wage employment and education, the marginalized sections of the society also need to envision, create and scale-up ventures to be a major participant in this growth story. There is a need to substantially increase SC/ other gender/differentially abled entrepreneurs and number of SC/ other gender/differentially abledowned enterprises to enable the socio-economic empowerment of the SC communities.

9.10.2. The state would encourage SC/ other gender/differentially abled entrepreneurs, create awareness among SC/ other gender/differentially abled entrepreneurs on various State & Centrally sponsored schemes and provide handholding support to them. The state will dovetail Standup India program with State specific schemes to promote entrepreneurship amongst SC youth.

9.11 Rural Impact Start-ups

These are start-ups solving problems affecting the people of the rural areas of the state for instance financing for villagers to promote rural economy, Agri based solutions to improve productivity etc. The services offered by these start-ups shall support & improve the livelihood **of** rural population. It will also include startups located in rural areas**.**

9.12 Women-led Startups

A women-led startup is a startup registered either with DPIIT (or) Startup Punjab. At the time of registration, the startup should be owned and controlled by a woman or a group of women having a minimum financial interest of 51% of capital in the startup. Subsequently, even after funding rounds, at least 33% of the startup should be owned by a woman or a group of women.

9.13 Relaxation in Public Procurement to Startups

With a motive of building a strong ecosystem for nurturing innovation and Start-ups in the State by providing opportunity to Start-ups to scale up and to allow them to compete with

the experienced companies in public procurement, Controller of Stores, Department of Industries & Commerce, Government of Punjab vide order no. COS/start-ups/2019/11288, dated 16.08.2019 has given following relaxations in Public Procurement to Startup based in Punjab

S.No	Qualifying requirements	Relaxations allowed to Startups
1	Experience	Exemption in respect of past experience as part of the qualifying requirements of the tender
2	Turnover	Exemption in respect of past turnover as part of the qualifying requirements of the tender

3	Purchase Preferences	Start-ups are eligible for purchase preferences accruing to all Industries in the State in the public procurement (Preference to Make in Punjab) Order,2019.

All Government Department/Corporations/Boards of Punjab Government to provide relaxations to the Registered Startups by including these instructions in all its tenders in compliance with above mentioned notification.

9.14 Partnership with Startup India - Startup India Initiative

The Government of India has launched Startup India initiative intended to build a strong eco-system for nurturing innovation and Startups in the country that will drive sustainable economic growth and generate large scale employment opportunities. The Government of India through this initiative aims to empower Startups to grow through innovation and design. The State Government will partner with Startup India initiative and undertake various measures to support Startup eco system in the State.

9.15 Roll out Mobile App

9.15.1 To serve as the single platform for Startups for interacting with Government and Regulatory Institutions for all business needs and information exchange among various stakeholders, the Government shall introduce a Mobile App to provide on-the-go accessibility for Registering Startups with Startup Punjab. A simple form shall be made available for the same.

9.15.2 Tracking the status of the registration application and anytime downloading of the registration certificate. A digital version of the final registration certificate shall be made available for downloading through the Mobile App.

9.15.3 Filing for compliances and obtaining information on various approvals/ registrations required.

9.15.4 Collaborating with various Startup ecosystem partners. The App shall provide a collaborative platform with a national network of stakeholders (including venture funds, incubators, academia, mentors etc.) of the Startup ecosystem to have discussions towards enhancing and bolstering the ecosystem.

9.16 Startup Punjab Portal will also be further refined and made user friendly.

9.17 Support for Intellectual Property Rights

9.17.1 The State will promote awareness and adoption of IPRs by Startups and facilitate them in protecting and commercializing the IPRs by providing access to high quality Intellectual Property services and resources, including fast-track examination of patent applications and rebate in fees.

9.18 Organizing Startup Fests for Showcasing Innovation

9.18.1 A pivotal component for growth of Startups is regular communication and collaboration within the Startup community, both national as well international. An effective Startup ecosystem can't be created by the Startups alone. It is dependent on active participation of academia, investors, industry and other stakeholders.

9.18.2 To bolster the Startup ecosystem in India, the Government is proposing to introduce Startup fests at national and international stages. These fests would provide a platform to Startups in India to showcase their ideas and work with a larger audience comprising of potential investors, mentors and fellow Startups.

9.18.3 The fests shall have activities such as sessions to connect with investors, mentors, incubators and Startups, showcasing innovations, exhibitions and product launches, pitches by Startups, mentoring sessions, curated Startup walks, talks by disruptive innovators, competitions such as Hackathon, Makerspace, etc., announcements of rewards and recognitions, panels and conferences with industry leaders, etc.

9.19 Launching of Innovation Focused Programs for Students.

9.19.1 The State Government will launch and promote innovation focused programs for students to foster a culture of innovation in the field of Science and Technology amongst students.

Chapter 10: Skill Development

10.1. General

I. The state would encourage Setting up of learning by doing centres/labs, also upgradation of ITIs and polytechnics.

II. The state would also encourage Employers to provide training to its employees hired as fresher for a minimum number of hours and with certification from employer.

10.2. Punjab Skill Development Mission – Nodal agency for Skill Development

Skilled workforce is essential for growth and competitiveness of Industries. The State has already set up Punjab Skill Development Mission, a nodal agency to spearhead skill development activities in the State. The Mission would further be strengthened and integrated with the Industry requirements.

10.3. Identifying the Skill Gap in various clusters

The State would work out specific skill development needs including advance skilling for various sectors. The State would identify skill gaps in all the major industrial clusters.

10.4. Convergence of various skill development schemes

The State would ensure convergence of various skill training schemes to bring scale and synergy. Various skill training schemes being run by different departments would be transferred to the Mission. At the district level, District Bureau of Employment and Enterprises will be coordinating the implementation of various skill development schemes.

10.5. Setting up of University of Skills and Vocational Education

The State will set up a University of Skills and Vocational Education in Punjab. The University will help upgrade the standard of skills and vocational training in the State by devising Industry relevant curriculum, offering skill based certificate, diploma and degree programs relevant for Industry and Employers. The University will co-ordinate with the Department of Technical Education, Department of Higher Education and Department of Industries and other relevant Departments and Organizations of the State and Central Government and Industry bodies to enhance employability of students.

10.6. Setting up of new Multi Skill Development Centres

In order to ensure quality training and make skill training aspirational, the State has already set up state of the art multi skill development centres at Ludhiana, Jalandhar, Amritsar, Hoshiarpur and Bathinda. The State will further set up new MSDC in the remaining districts in PPP mode.

10.7. Setting up of cluster specific Skill Development Centres

The State would work out specific skill development needs including advance skilling for various sectors. The State would identify skill gaps in all the major industrial clusters. The State will set up cluster specific Skill Development Centres, which shall allow skilling of new entrants as well as skill upgradation of existing workers in the clusters. The State will also set up Advanced Skill Development Centres for providing latest know-how and courses to meet high end skill requirement of the Industry. These may be part of the Technology Centres being set up in the State.

10.8. Skill Training by large employers

The State would work with large employers in various industry sectors to create skill training facilities in partnership with such employers.

10.9. Skill Registry

In order to help both the skilled candidate and employers, the State has set up Ghar Ghar Rozgar portal and same shall be strengthened.

Chapter 11: Ease of Doing Business

11.1. Invest Punjab

The State accords highest priority to enhance the ease of doing business in the State. Improving the business environment is key to spur growth and generate employment. The State has set up 'Invest Punjab', a unified regulator vested with the powers to grant regulatory clearances across 23 State departments.

11.2. International Desk

To attract foreign investments in various manufacturing and service industry sectors and to enable an investor friendly experience for the foreign investors, the State would be setting up more International Desks as part of Invest Punjab for focus countries to facilitate such prospective global investors.

11.3. Business First

11.3.1. Facilitation to existing as well as new Industry

The State realizes unequivocally that a conducive business environment and facilitation is pre-requisite for growth, innovation and employment generation in the State. Business First means putting the welfare and growth of businesses as foremost priority of the State. The State would ensure business facilitation services of the highest order. Business First will be supported by an integrated business facilitation services network (IBFSN).

11.3.2. Invest Punjab Business First Portal – A unified digital portal for online services to the Businesses

11.3.3. Invest Punjab Business First will continue to provide a common platform driven by robust IT infrastructure and services for all regulatory services and fiscal and non-fiscal incentives being delivered to the businesses throughout their lifecycle. The Invest Punjab Business First Portal will be integrated with National Single Window System.

11.3.4. Currently, 23 Departments are integrated with this portal providing more than 125+ services. More services would be made available through the Invest Punjab Business First Portal like permission for

i. Changes in the approvals given under various regulatory clearances & services

ii. Digging of basement after approval of Building Plan from Mining Department

iii. Extraction of ground water from Punjab State Ground Water Authority

11.3.5. The approvals/ NOCs required by Investors to obtain various clearances/ incentives shall also be made online and concerned department shall fetch the relevant approval/NoC automatically from the Invest Punjab Business First Portal like land use classification, CRO Report, Report from SDM regarding distance, certificate from Tehsildar, DTP for availing fiscal incentives, etc.

11.4. Online Single Window System for laying of City Gas Pipeline

11.4.1. The State has already notified the single window system for approval of laying of gas pipeline network in the state. The process of online approvals will be developed under Invest Punjab Business First Portal to fast track the approvals

11.5. Reforms in the processes of core departments providing services to Industries

Apart from setting up Business First portal to provide hassle free services to the industries, the State would reform and reengineer various processes of following departments/agencies based on the national and international best practices on priority:

i. Punjab Pollution Control Board/ Department of Science, Technology and Environment

ii. Punjab State Power Corporation Limited/ Department of Power

iii. Punjab Small Industries and Exports Corporation/ Department of Industries and Commerce

iv. Department of Taxation

v. Department of Labour

vi. Department of Housing and Urban Development

vii. Department of Local Government

viii. Department of Revenue

11.6. Deemed Approval for various Regulatory Clearances

A statutory mechanism has been provided for deemed approval for various regulatory clearances at all levels. The entrepreneur will be at liberty to proceed further for execution of the project beyond the prescribed time limit subject to his certifying that all the provisions of regulations will be complied with. The State would strive to add more clearances for which deemed approval would be provided.

11.7. Reforms in Registration of Property

11.7.1. The State shall ensure seamless integration of all land/property related records of ownership and encumbrances on one single online portal between Departments of Revenue, Housing & Urban Development, Local Government, Water Supply & Sanitation and PSIEC & PSPCL, etc. **11.7.2.** The State will Implement a system to trigger the mutation/name change as soon as the property is registered at sub registrar office for the following processes:

i. Mutation at land records office

ii. Name change at Municipal Corporation for property tax

iii. Name change in Electricity and Water bills

11.7.3. Online availability of GIS enabled master plans, Local Planning Areas and Revenue Record

The State would ensure that duly notified master plans for all the planning areas are widely available and published on Invest Punjab Business First portal. Khasra number and GPS coordinates (if available) would also be superimposed on various plans and made available online.

11.7.4. Single Agency for approval of Building Plan

1. For the projects falling in the purview of Director Town & Country Planning, the Director factories has been declared as Single Competent Authority for approval of Building Plan of Standalone Industries under section 2(m) and Section 180 of PRTPD Act, 1995 read with Punjab Urban Planning and Development Building Rules, 2021 vide Notification no. 13/41/2021/6hg-2/2684 dated 19.10.2022.

2. For the projects falling in Industrial Focal Points, the PSIEC shall be competent authority to approve the Building Plan under the relevant Building Bye-Laws.

11.7.5. Road Cutting Permissions

The State would ensure grant of road cutting permissions by PWD and other agencies through Invest Punjab Business First portal.

11.8. Reforms in Labour Regulations

11.8.1. The State would allow third party certification from the competent person for approval of plan and permission to construct/extend/or take into use any building as a factory under the Factories Act, 1948.

11.8.2. The State would Introduce self-certification for registration of principal employer's establishment under the Contracts Labour (Regulation and Abolition) Act, 1970 and registration under the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996

11.8.3. The State would further simplify the self-certification scheme for industries and employers under various Central and State laws regarding labour, factories and industries. The requirement of performance bank guarantee will be removed. The random inspections will be limited to not more than 5% of the units.

11.8.4. The State will undertake comprehensive labour law reforms creating employment opportunities through greater investments and easing the conduct of business in the state. More investments will open-up new avenues for labour. The reforms will be aimed to create

better opportunities in the organised labour sector, which is essential for quality employment.

11.8.5. Combined registers under various labour laws for ease of compliance

The State has provisioned maintenance of online / digital registers and records under all labour acts (applicable to all industries). As a step forward the State will allow combined registers in place of separate registers prescribed under various State Rules framed under Industrial and Labour laws. This will facilitate ease of compliance, maintenance and inspection.

11.9. Central Inspection System

11.9.1. The State has institutionalized a Central Inspection System for synchronised compliance inspections by the Department of Labour, Directorate of Boilers, Department of Legal Metrology and Punjab Pollution Control Board to minimize multiple visits of inspectors.

The State would strengthen the computerized system developed for identifying Units that needs to be inspected based on risk assessment. Compliance inspections carried out by other departments would be added in the Central Inspection System**.**

11.10. Strengthening of Third-Party Certification

Wherever a technical expertise is required for inspection and certification, the State would notify a panel of technically competent agencies along with their terms and conditions, which can carry out third party inspection and certification on behalf of the State. The State has already provided for third party certification under certain laws, for which the scheme would be strengthened and additional services under the remaining laws will be taken up for third party certification.

11.11. Rationalizing NOCs

11.11.1 The State has freezed the number of NOCs required for setting up of business in Punjab. The process of obtaining these NOCs will be made online by rationalising the document checklist for the NOCs

11.11.2 The State would streamline Fire norms compliance burden and validity of Fire NOC will be increased to 3 years from 1 year. Provision of Third-party certification shall be introduced.

11.11.3 NOCs required from NHAI, PWD, PWRDA, Irrigation Department & Forest Department shall be integrated with Invest Punjab Business First Portal.

11.11.4 The process of simplification in forest clearance and PESO License shall be taken up with Government of India and the clearance shall be integrated with Invest Punjab Business First Portal

11.12 Additional services under The Punjab Transparency and Accountability in Delivery of Public Service Act, 2018

The State will notify remaining servicesto the Industries under The Punjab Transparency and Accountability in Delivery of Public Service Act, 2018. The State will also rationalize the timelines for all services pertaining to Industries under The Punjab Transparency and Accountability in Delivery of Public Service Act, 2018 and simplify the Performa and work flow for delivery of services to ensure timely execution and delivery.

Chapter 12: Fiscal Incentives

12.1. General Provision

12.1.1 The state would frame additional guidelines/schemes in addition to provisions included in the Chapter – 13, 14, 15 and 16 of this policy, wherever required. To ensure clarity and unambiguity in the policy/instruction/guidelines all the departments will consult the Department of Industries and Commerce before issuance of notifications for the purpose of Implantation of provisions of this Policy.

12.1.2 The concerned department will issue their relevant notification for grant of fiscal incentives within 30 days from the date of notification of this policy.

12.1.3 The State would like to encourage adoption of modern quality practices and the incentives may be linked to achievement of performance ratings, ZED ratings etc.

12.1.4 All the incentives to Eligible units will be disbursed through online portal. The applications will be submitted in the syst ed for the same. The system will

enable online scrutiny of applications and online generation of responses to the applicant. The applicants will be able to view the response in the system.

12.2. Incentives to Existing Units for Expansion with or without Modernization/Diversification

Existing manufacturing units undertaking Expansion with or without modernization /Diversification as per the prescribed standards shall be eligible for all the incentives at par with new units. In case of service industry units, only the new units shall be entitled to incentives under the policy.

12.2.1A Unit which undertakes expansion with or without modernization/ diversification in a project other than those listed in negative list. It must satisfy the following conditions:

(a) For units undertaking expansion with or without modernization /diversification there shall be a minimum increase of 25% in the FCI along with 25% increase in the installed capacity recorded in the Udyam Registration/Industrial License/IEM, however for Ultra Mega/ Mega and Anchor units there shall be minimum increase in FCI equal or more than the minimum FCI required to qualify for such category of units as per clause 12.21 and 12.11.2 respectively.

(b) **Diversification shall mean** –

Manufacturing of one or more additional products in the same premises except items in negative list, however, replacement of an item with another item shall not be considered as diversification.

12.2.2**In case of Expansion with or without Modernization/Diversification the Incentives are as under:**

(a) Investment Subsidy by way of net SGST reimbursement shall be available on the Incremental increase in the turnover over the average turnover of preceding 3 years or average turnover of preceding 12 months from the date of start of expansion of eligible Product/activity whichever is higher (as certified by concerned AETC) up to 100% of FCI made during Expansion with or without Modernization/Diversification.

(b) **1.** The Incentive of Exemption of Electricity Duty shall be available on the incremental increase in the power consumption over the average power consumption of preceding 3 years or average power consumption of preceding 12 months from the date of start of expansion of eligible Product/activity whichever is higher (as certified by the concerned officer of PSPCL) up to 100% of FCI made during Expansion with or without Modernization/Diversification.

2. However, in case of installation of Renewable Energy including Solar Power (net metering), for the purpose of exemption of Electricity Duty, a sum of total incremental increase/decrease in units consumed from PSPCL and units generated from Renewable Energy/Solar Power Plant together would be taken into consideration.

(c) The Incentive of Property Tax shall be available on the additional covered Area above the existing covered of the unit (as certified by concerned MC) upto 100% of FCI.

(d) The Incentive of Exemption from Mandi Fees/ RDF/other taxes shall on incremental increase in the purchase of quantity of raw material over and above the average Purchase of quantity of raw material for Preceding 3 years or average purchase of quantity of raw material of preceding 12 months from the date of start of expansion of eligible Product/activity whichever is higher (as certified by the concerned District Mandi Officer) upto 100% of FCI.

12.3. Freezing of Power Tariff for five years

12.3.1The State has introduced two-part electricity tariff i.e. fixed and variable tariff and shall provide power at a variable tariff of Rs. 5.50 /- per KVAH for five years with an annual increase of 3%.

12.3.2There shall be no increase in the existing fixed electricity tariff.

12.3.3 The variable electricity tariff will be further reduced during non-peak night hours.

12.3.4 This variable tariff is exclusive of any duties or cess that may exist or may be imposed.

12.3.5 This tariff shall be applicable to all manufacturing industries in the State and IT & ITES industries in the Approved Industrial Parks. It shall also be applicable to the following projects dully registered with the Department of tourism: - Amusement parks/adventure Parks developed on minimum area of 50 acres.

12.4. Framework for Fiscal Incentives and other support measures

The State has devised following framework for providing various fiscal incentives and other support measures to the manufacturing and service industries:

(i) Categorization of units as Startup, MSME, Large, Anchor units, Mega Projects and Ultra mega Projects.

(ii) Identification of thrust sectors

(iii) Fiscal incentives as per categorization of units and thrust sectors

(iv) Special incentives for early bird units in the new industrial parks approved by the State or Central Government

(v) Support for Infrastructure Schemes

(vi) Special incentives for Boarder Zone

12.5. Categorization of units in Startup, MSME and Large units

The State has categorised manufacturing and service industries into various categories to provide different level of support. Various categories have been defined in the following table:

SN	Category	Definition
1	Startup Units	All units as per the definition of DPIIT, Government of India as amended from time to time. As per the current definition, □ An entity incorporated or registered in India and must be Private Limited Company (as defined in the Company Act, 2013) or a Partnership Firm (registered under Section 59 of the Partnership Act, 1932) or a Limited Liability Partnership (under the Limited Liability Partnership Act, 2008). □ Registered/incorporated not prior to Ten years. □ With annual turnover not exceeding INR 100 crore in any preceding financial year, and working towards innovation, development or improvement of products or processes or services, or if it is a scalable business model with a high potential of employment generation or wealth creation; provided that such entity is not formed by splitting up, or reconstruction, of a business already in existence. □ Startup must be incubated or have operation in the state of Punjab.

2	MSME Units	All manufacturing and service industry units as defined by Ministry of MSME, Government of India from time to time. However, for the purposes of fiscal incentives, the service enterprises shall be limited to the list given below at serial no. (4).
3	Large	All manufacturing and service industry units not falling within the definition of MSME as defined by Ministry of MSME, Government of India from time to time. However, for the purposes of fiscal incentives, the service enterprises shall be limited to the list given below at serial no. (4).
4	Service Enterprises under MSME or Large category eligible for Fiscal Incentives	i. IT and ITES ii. Life Sciences iii. Skill Development Centres, Incubation Centres, Accelerators iv. Healthcare v. Tourism & Hospitality vi. Media and Entertainment vii. Logistics viii. Maintenance, Repair and overhaul (MRO) in the Aviation & Defence Sector ix. Industrial R&D labs, Industrial Testing Labs x. Engineering and Design Services, xi. Equipment Rental and Leasing (construction and industry related) xii. Equipment Maintenance and Repair xiii. Environment services (Sewage/ refuse disposal) xiv. Common Utility services like steam, air, water & STP xv. Printing presses offset printing press, Flexi/Vinyl Printing, Flexo printing xvi. Design Studio with investment more than 50 lakh on Machinery& Equipment xvii. Auto servicing and /or repairing units with investment more than 50 lakhon Machinery & Equipment xviii.Packaging activity with investment more than 50 lakh on Machinery & Equipment xix. Any other service enterprises notified by the State Government for inclusion in the list from time to time.

12.6. Thrust Sectors of the State

12.6.1 The State has identified following sectors as thrust sectors keeping in view the potential for their future growth in the state and employment generation:

Manufacturing Industry

(i) NRSE Equipment, Energy Storage Devices, Industry 4.0 based manufacturing enterprises

(ii) Textiles covered under Division No. 13 of NIC 2008 including Apparel and Made-ups, Technical Textiles, However, Dyeing and finishing unit using ZLD technology shall only be treated under Thrust sector.

(iii) Agri & Food Processing Industries
(iv) Electronics
(v) Aerospace and Defence
(vi) Biotechnology, Pharmaceutical and Lifesciences
(vii) Processing of Agro waste (Biomass excluding mandi waste) into Energy, Bio-Energy, manure or any other usable Form
(viii) Bicycle and Bicycle components/parts including E- Bikes
(ix) Alloy Steel
(x)
Auto and Auto Components including Electrical Vehicles (xi) Sport Goods including fitness equipment
(xii) Hand tools including Power Tools and Machine Tools
(xiii) Agricultural Machinery and Equipment
(xiv)
Paper Based Packaging units **Service Industry**
i. IT and ITES
ii. Skill Development Centres, Incubation Centres, Accelerators
iii. Healthcare
iv. Tourism & Hospitality
v. Media and Entertainment
vi. Logistics
vii. Maintenance, Repair and overhaul (MRO) for Aviation & Defence Sector

Circular Economy

i. Shredding units engaged in the shredding of auto vehicles & auto parts and providing its finished products in the steel making units
ii. Manufacturing of Bio diesel
iii. Processing of Plastic waste into any usable Products
iv. Waste management units leading to some usable product

Any other activity Notified by the Central Govt or state Govt adding value in the economy.

A special committee shall be notified to approve such units falling under Circular Economy for the purpose of Incentive under the Policy

One District One Product

The products identified and notified by the State Government/ GoI under ODOP Scheme shall be treated in the category of Thrust sector in their respective Districts in the State of Punjab.

12.7. Fiscal incentives for Startup Units

12.7.1 All incentives, which are available for MSME units as per clause 12.8 and 12.10 will also be available to Startup Units.

12.7.2 In addition, following fiscal benefits will be available to Incubators and Startup units:

SN	Nature of Incentive	Extent of Incentive
A	**Incubators**	

1	Capital Subsidy	i) Govt. Host Institutes shall be provided capital grant of 100% of FCI subject to max INR 1 Cr for setting up of Incubator ii)Private Host Institutes& Stand-alone Incubators shall be provided capital grant of 50% of FCI subject to max INR 50 lakh for setting up Incubator
2	Recurring Expense Reimbursement	All approved Incubators shall get the support for recurring expenses as Operational Subsidy assistance up to the limit of INR 3 lakh per year for a period of 5 years
3	Mentoring & Training	In order to provide mentoring for priority issues such as fundraising, scaling, recruitment and product interface, Incubators shall be provided Mentoring Assistance support up to a limit of INR 3 lakh per year for a period of 5 years
4	Startup Competition Assistance:	To encourage entrepreneurship culture in colleges, Eligible Institutes of National Importance, State Universities & Central Universities based in the State, established Incubators in these institution's premises shall be supported by state government to organize such startup competition fest annually in which state shall provide assistance up to the limit of INR 5 lakh per event.
B	**Startup Units**	
1	Interest Subsidy	Eligible Startups shall be provided interest subsidy of 8% per annum for a period of 5 years on the rate of interest paid on loans obtained from scheduled banks/financial institutions subject to the maximum limit of INR 5 lakh per annum. No separate Interest subsidy as MSME will be provided.
2	Lease rental subsidy	Reimbursement of 25% of lease rental subsidy to eligible Startup units established in the State, operating from Incubators/IT Parks/Industrial Clusters or any other notified Industrial Park shall be eligible for a period of 1 year subject to the ceiling of INR 3 lakh per annum.
3	Seed Funding	A Seed Grant up to INR 3 Lakh per start-up shall be provided for validation of idea, prototype development, assistance towards travelling costs and carrying out field/ market research/ skill training/ marketing and initial activities to setup a Startup etc. Seed funding to Startups would be routed through concerned Nodal Agency.
4	Scale up Funding	The Government shall facilitate Venture Capital to Punjab based startups registered with Startup Punjab of or DPIIT, GOI by connecting them to Punjab Innovation Fund to be set up with dedicated fund of Rs 150 Cr .

5	Reimbursement from Stamp Duty	100% reimbursement from Stamp Duty on registration of MoA/AoA to the Punjab Based Start-ups registered with Startup Punjab.

12.8. Fiscal incentives for MSME units

The State will provide following incentives to MSME units:

SN	Nature of Incentive	Extent of Incentive
A.	**Access to Finance**	
1	Investment subsidy by way of reimbursement of net SGST on intra-State sale	Reimbursement of 100% of net SGST for 7 years from the date of commercial production with a cap of 100% of FCI.
2	Capital subsidyto New Micro and Small manufacturing enterprises in Thrust Sector, Exporting Units and Micro and Small Service Enterprises engaged in providing Research and Development activities.	50% of Fixed Capital Investment subject to ceiling of INR 50 Lakh per unit in Border districts, Kandi areas, Aspirational Districts and District Bathinda, Faridkot, Mansa, Muktsar, Sangrur, Malerkotla, Barnala and 20% of FCI subject to maximum 50 Lakhs in other Districts. Capital Subsidy availed by the units under any GOI/State scheme shall be excluded from the incentive.
3	Interest Subsidy for Border Districts, Kandi Areas and Women and SC Enterprises	For Border Districts, Kandi Areas and Women and SC Enterprises Interest subsidy @ 5% pa subject to maximum of Rs. 5 lakh per year for 5 years.
4	Additional State Support of interest subsidy under Credit Linked Capital Subsidy Scheme (CLCSS) of Ministry of MSME, GOI	Interest subsidy of 5% subject to maximum of 5 lakh per year for a period of 5 yearsfrom the date of commercial production to such units eligible under CLCSS scheme. The companies, which have already availed the CLCSS scheme and exhausted its limit are also eligible under the same terms for taking the additional benefits given by the State under the said scheme.
5	Additional State Support of reimbursement of guarantee fee charged under Collateral Free Credit Guarantee Trust for Micro and Small enterprises (CGTMSE) Scheme	100% of guarantee fee to be reimbursed to micro and small enterprises subject to maximum of Rs. 2 lac per year for 5 years from the date of commercial production

6	Financial assistance to MSMEs for 'Emerge' exchange platform set up by NSE	25% of the cost of Public Issue expenses, subject to maximum of Rs.10 lakh for registration of National Stock Exchange once during the validity period of the Policy.
B.	**Access to Infrastructure**	
7	Exemption from Electricity Duty	100% exemption for 7 years up to 100% of FCI or 100% exemption on the power consumption corresponding to the Electric Load (KW) required for the installed capacity as recorded in the approved DPR whichever is lower, from the date of release of power connection for new units/from the date of commercial production after expansion for expansion cases (refer Illustration as
8	Exemption/Reimbursement from Stamp Duty	100% exemption/reimbursement from stamp duty for purchase or lease of land and building
C.	**Access to Technology**	
9	Assistance for Technology Acquisition	50% of the cost subject to maximum of Rs. 25 lakh for adopting technology from a recognized National Institute once during the validity period of the Policy.
10	Additional support to ZED scheme of GOI.	Reimbursement of 50% of expenses subject to maximum of Rs. 5 lakh incurred on plant and machinery/testing equipment for obtaining at least gold category status under ZED scheme to First 100 units during the validity Period of Policy.
11	Reimbursement of expenses incurred for Energy Audit/ Water Audit/ Safety Audit/Environment audit/steam Audit	75% subject to maximum of Rs. 1.5 lakh each for energy/environment/steam audit /water audit and Safety Audit once during the validity period of the Policy.
12	Assistance for Environmental Compliance	50% financial support subject to max of Rs. 25 lakh on capital cost for setting up of effluent treatment plant, installation of Water Pollution Control Devices, and installing zero liquid discharge technology once during the validity period of the Policy.

13	Exemption from Ground extraction charges for new MSME units	(a) Industry using surface water @50% of its total water requirement shall be given 25% exemption from ground water charges for 7 years from the date of commercial production. (b) The Department of Water Resources shall rationalize the ground water charges in consultation with Punjab Water Resource Development Authority.
D.	**Access to Market**	
14	Reimbursement of expenses incurred for patent registration	75% of the expenses subject to maximum 10 lakh for domestic patent and maximum 20 lakh for international patent once during the validity period of the Policy
15	Additional Support for Performance and Credit Rating Scheme of Ministry of MSME	Reimbursement of 25% of the fee subject to maximum of 10 thousands
16	Reimbursement of expenses incurred on quality certifications	100% subject to maximum of Rs.10 lakh on all quality certifications including ZED certification.
17	Design Clinic Scheme	Reimbursement of the contribution of industries of Rs. 1 lac per program for design awareness program by National Institute of Design, Ahmedabad
18	Vendor Development Program	Assistance of INR 5 Cr to MSME Punjab for assisting the Industry in organizing Vendor Development Programmes, Buyer – Seller meets, Reverse Buyer-Seller meets.
19	Marketing Support	Assistance to MSME for showcasing their products at local, national and international event: (a). @50% of total rent limiting to ₹5 lakhs for participation in International Trade Fairs abroad (b). @25% of total rent limiting to ₹3 lakhs for Domestic Trade Fairs and Exhibitions. (c). Nil for Pavilion at Progressive Punjab Events and Conferences

20	Design and Brand Promotion facility	State would allow setting up of Design and Brand Promotion facility by the new manufacturing units at separate location w.r.t. manufacturing facility within the state subject to maximum FCI cap of 20% of Total Project cost which shall be added in the eligible FCI of manufacturing unit. No Separate Incentive shall be available for this
21	Digital marketing support	Reimbursement of 50% of the cost of on boarding on e-commerce Platform, developed by NSIC, or other similar Platform approved by State Govt/GOI, subject to maximum INR 25,000 per unit to first 1000 units during the validity period of Policy.
22	Freight Assistance to Exporting Unit	1% of FOB value or actual freight paid from the place of Manufacture to the place of shipment, whichever is less subject to maximum of Rs 20 Lac per annum for 5 years with in the validity period of policy.
23	Annual State Awards to MSME, SC, Women and Exporters	Annual award of Rs. 1 lakh per unit for excellence in productivity, quality, export for each category of enterprise.

12.9. Fiscal incentives for Large Units

The State will provide following incentives to Large Units

SN	Nature of Incentive	Extent of incentive
1	Investment subsidy by way of reimbursement of net SGST on intra-state sales	75% of net SGST for 7 years from the date of commercial Production with a cap of 100% of FCI.
2	Exemption from Electricity Duty	100% Exemption for 10 years up to 100% of FCI or 100% exemption on the power consumption corresponding to the Electric Load (KW) required for installed capacity as recorded in the approved DPR whichever is lowerfrom the date of release of power connection for new units/from the date of commercial production after expansion for expansion cases, for all Eligible units. (refer Illustration as per Annexure – B)

3	Exemption/ reimbursement from Stamp Duty	100% exemption/ reimbursement from Stamp Duty for purchase or lease of land and building.
4	Exemption from Property Tax	50% exemption for 7 years from the date of commercial Production. This exemption will not be applicable to service industries such as Tourism & Hospitality, entertainment, Cinema Halls, Multiplexes, Healthcare, Education services and Retail Sector

12.10.Fiscal incentives for Units in Thrust Sectors

12.10.1.The State will provide the following incentives to MSME and Large units in Thrust Sectors:

SN	**Nature of Incentive**	**Extent of incentive for units in thrust sectors**
1	Investment subsidy by way of reimbursement of net SGST on intra-state sales	100% of net SGST for 10 years from the date of Commercial Production with a cap of 125% of FCI.
2	Exemption from Electricity Duty	100% exemption for 10 years up to 100% of FCI or 100% exemption on the power consumption corresponding to the Electric Load (KW) required for installed capacity as recorded in the approved DPR whichever is lowerfrom the date of release of power connection for new units/from the date of commercial production after expansion for expansion cases. (refer Illustration as per Annexure – B)
3	Exemption/ reimbursement from Stamp Duty	100% exemption/ reimbursement from Stamp Duty on purchase or lease of land and building
4	Exemption/Reimbursement from CLU/EDC	100% exemption/Reimbursement from CLU/EDC
5	Exemption from Property Tax	100% exemption for 10 years from the date of commercial Production. This exemption will not be applicable to service industries such as Tourism & Hospitality, entertainment, Cinema Halls, Multiplexes, Healthcare, Education services and Retail Sector.

12.10.2.The other incentives provided to MSME units in general will also be available to MSME units in Thrust Sectors.

12.10.3.In addition, following sector specific special incentives for units in Thrust Sectors will be

given:

SN	Nature	Extent of Incentive
A.	**Food Processing Industries**	
1	Exemption of Market Fee, Rural Development Fee and other State taxes and fees on raw material for food processing industries	100% exemption of all taxes and fees paid for purchase of raw material for food processing units up to 10 years from the date of commercial Production or upto 100% of their Fixed Capital Investment whichever is earlier, for new units and Fixed Capital Investment made in expansion for already operational units.
B.	**Electronic System and Design Manufacturing**	
2	Additional support to units under SPECS scheme, MEITY	50% top up of Capex support approved and provided by MEITY, GoI to units under SPECS scheme of GoI. The support shall be provided to first 10 ESDM units limited to maximum INR 10 Cr. per unit. The benefit shall be available to the unit making Minimum Investment
C	**Apparel and Made ups and Technical Textiles**	
3	Additional support to units under Amended technology upgradation fund (A-TUF) scheme of GOI	5% interest subsidy for MSMEs for new/expansion/ diversification in addition to benefits under ATUF for apparel and made ups and technical textiles for 5 years from the date of commercial Production subject to a maximum of 10 lakh per year
D	**IT/ITES**	
4	Capital Subsidy to IT/ITES units	50% of Fixed Capital Investment subject to ceiling of INR 2.5 Crores per unit

12.11. Fiscal Incentives for Anchor Units

12.11.1. The State realizes the importance of Anchor units in creation of jobs and growth of a sector. Therefore, a customized package of incentives shall be offered to the Anchor investors in different sectors to suit particular investment requirements based on gestation period, pioneering nature, locational aspects, technology, potential to develop ancillary enterprises, project's importance to the State's industrial growth and its ability to generate employment.

12.11.2. The units meeting the following criteria will be treated as Anchor units

Sectors	**Minimum FCI (Rs in Crore)**	**OR Minimum Direct employment Generation**
IT/ITES Apparel & Made ups Footwear & Accessories Electronics Food Processing Industries	75	500
Any other Manufacturing Sector or Service Sector (as defined for large Industries) except the units in negative list	250	1000
All the manufacturing units except the units in negative list with Funding by NRI/Person of Indian Origin/Foreign Investors as per RBI guidelines, having minimum NRI/Foreign investment of 49% in the Total FCI subject To FDI norms.	100	500

12.11.2.1 Unit seeking Fiscal incentives of Anchor Category, on the basis of criteria of employment will have to maintain threshold limit of direct employees on monthly basis. (Man Months) for e.g for a threshold limit of 500 employees, the minimum man month required will be 500*12= 6000 nos.

12.11.2.3In accordance with clause 14.1 (viii) the unit shall submit annual return with employment data by 30th April of next year along with copy of EPF returns,

Form-22 (verified by labour officer and CA certificate during the production/incentive period.

12.11.2.4 In case a unit fails to achieve the threshold limit in a particular month than Anchor status will stands revoked automatically from that month and future incentives of anchor category will be stopped and unit shall be entitled for the incentive of its respective category MSME or large or thrust as the case may be. The excess incentive availed by the units w.r.t. Anchor category shall be recovered @ 12% PA Compound rate of Interest.

12.11.2.5 After submission of ICAF including relevant incentive forms and claiming status of Anchor unit on the basis of employment, the case shall be placed before DLC/SLC as the case may, as per the recommendation of scrutiny committee. After Approval by DLC/SLC, as the case may be, an eligibility certificate may be issued to the unit for all the applicable incentives. The conditions at S No. 12.11.2.1 to 12.11.2.4 above will be incorporated in addition to the other conditions as applicable under this Policy.

12.11.3. In case of expansion, the unit will be categorised as MSME or Large after taking into account the proposed expansion in plant & machinery. However, anchor category will require additional investment of minimum FCI or employment indicated above in clause 12.11.2

12.11.4. Fiscal incentives granted to MSME units shall continue, even if in future, there is change in category of either of these units due to change in definition by GOI.

12.11.5. The State will give following special incentives to the Anchor Units apart from other fiscal and non-fiscal incentives, which the unit may be entitled to. The units falling both in MSME/ LARGE/ Early Bird Units / Boarder Zone/ Thrust category and Anchor Category shall be eligible for higher Incentive of One category only.

SN	Nature of incentive	Extent of incentive
1	Investment subsidy by way of reimbursement of net SGST	100% reimbursement of net SGST for a period of 15 years from the date of commercial Production subject to 200% of FCI in place of investment subsidy specified above for different categories of units.
2	Exemption/ Reimbursement from CLU/EDC	100% exemption/Reimbursement from CLU/EDC charges
3	Employment Generation subsidy	Employment Generation subsidy @ Rs 36,000 per employee per year for a maximum period of 5 years and @ Rs. 48,000 per employee per year for a maximum period of 5 years from the date of commercial Production for women and SC/BC/OBC employee provided only Directly recruited employee (domicile of Punjab only) and having unique identification number where PF is being subscribed /ESIC number where ESI contribution is being paid as the case may be , shall be considered for the incentive
4	Exemption from Electricity Duty	100% Exemption for 15 years up to 100 % of FCI **or** 100% exemption on the power consumption

		corresponding to the Electric Load (KW) required for installed capacity as recorded in the approved DPR whichever is lowerfrom the date of release of power connection for new units/from the date of commercial production after expansion for expansion cases, for all eligible units. (refer Illustration as per Annexure – B)
5	Exemption from the condition of the license issued by PAMB from payment of 2% over and above the MSP, for permission given	Exemption from the condition of the license issued by PAMB from payment of 2% over and above the MSP, for permission given under Direct Purchase.
6	Exemption/ reimbursement from Stamp Duty	100% exemption/ reimbursement from Stamp Duty on purchase or lease of land and building

12.11.6. The Anchor units being implemented in Phase wise Investment in accordance with clause 13.6 shall be granted the incentive of respective category as per the investment till it achieve the status of anchor unit within the prescribed eligibility period.

12.12. Special incentives for 10 Early Bird Units in the new Industrial Parks approved by the State

In order to encourage units to start production as early as possible, the State would provide following incentivesin the new Industrial Parks approved by the State.

SN	Nature of Incentive	Extent of incentive
1	Investment subsidy by way of reimbursement of net SGST to the 5 Early Bird MSME units and 5 large units, which come into production in the new industrial parks approved by the State	100% reimbursement of net SGST for a period of 12 years from the date of commercial production subject to 125% of FCI in place of investment subsidy specified above for different categories of units.

12.13. Support for Infrastructure Related Schemes

SN	Scheme	Extent of Support
1	Additional State Support for Cluster Development Program (MSE-CDP)	The State will provide its share for each cluster as per the guidelines of the scheme as notified by GOI from time to time.
2	State Mini Cluster Development Scheme	The State would provide 70% support with 30% by SPV for setting up Common Facility Centre (CFC) for project cost upto Rs. 5 Crore

3	Critical Industrial Infrastructure Development Scheme (CIIDS)	The State would provide 80% support with 20% by SPV on the cost of projects of Rs. 2.00 crore to provide adequate width of road connectivity with nearest State/National Highway, water and independent power feeder upto the periphery of New Govt /Private industrial estates/industrial areas/ and identified projects The projects eligible for financial assistance under PM Gati Shakti Programme of GOI shall be recommended to GOI
4	Upgradation and maintenance of Industrial Estates	The State shall provide for a dedicated revenue stream of 3% of Electricity Duty collected from the Industrial Estates to meet the upgradation and maintenance costs
5	Setting up of Common Environment Infrastructure on PPP	The State may provide land for CETPs on lease and exemption from Electricity Duty on operations of the CETP.
6	Setting up of Land Acquisition Fund	The State would set up a land acquisition fund, which will act as a revolving fund to be utilized for acquiring land and would be replenished from the disposal of land
6	Sector Specific Skill Development Centre	The State shall provide capital subsidy to the tune of 50% maximum of Rs. 5 Crores per Cluster towards cost of the Building and Machinery & other training equipment for setting up Cluster specific skill centres in the identified MSME cluster by the Industrial Associations/SPVs. The grant availed under any other Scheme of state/GOI shall be

12.14.Reduction in Stamp Duty for industrial units on Registered Mortgage

The State would reduce Stamp Duty with a maximum cap of Rs. 10000 per instrument of Registered Mortgage at par with Equitable mortgage lien for industrial units availing Loan from financial institutions.

12.15.Special Relief package for Sick MSME Units

12.15.1RBI has laid down a comprehensive framework for revival and rehabilitation of Micro, Small & Medium Enterprises (MSME), which provides for restructuring of loan and other financial assistances availed by MSME units from the Banks. It provides for rescheduling of payments,

grant of additional assistance, if required, allow sale of non-core assets of the business for the revival of the MSME units.

12.15.2 The State will take following action in this regard:

12.15.3 As per the provisions of this framework, a representative of the State Govt. is also required to be associated. General Manager of the District Industries Centre of the concerned district will be nominated as member of this Committee for preparation of Corrective Action Plan (CAP).

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

12.15.5 Deferment of recovery of arrears of Electricity Duty, Power Bills, House Tax and Water Charges for a period up to five years. The deferred dues will be repayable within a period of five years thereafter with interest at a specified rate.

12.15.6 Exemption from payment of electricity duty by the unit in respect of energy consumed for a period of two years from the date of sanction of Rehabilitation Package.

12.15.7 Exemption from power cuts to such units, to the extent possible, will be ensured.

12.15.8 Prompt permission of State Government to the sick units for the sale of surplus land.

12.15.9 Fixed charges for electricity connection would be exempted during the closure period.

12.16. One Time Special Relief Package for Sick Large Units

12.16.1 In order to revive the sick large units, the State will provide one-time relief package National Company Law Tribunal approved Sick Units/ The eligible sick units will submit their revival and rehabilitation plan taking into consideration the concessions and particularly highlighting the number of existing jobs and number of additional jobs likely to be created. The plan will be considered for approval by the State.

12.16.2 The one-time relief package to Sick Large Units will consist of the following:

12.16.3 Deferment of recovery of arrears of Electricity Duty, Power Bills, House Tax and Water Charges for a period up to five years. The deferred dues will be repayable within a period of five years thereafter with interest at a specified rate.

12.16.4 Exemption of payment of electricity duty by the unit in respect of energy consumed for a period of three years from the date of sanction of Rehabilitation Package.

12.16.5 Reimbursement of 75% of net VAT/ net SGST for a period of 5 years from the date of sanction of Rehabilitation Package for Border Districts and 50% of net VAT/net SGST for a period of 5 years from the date of sanction of Rehabilitation Package for other districts.

12.16.6 Exemption from power cuts to such units, to the extent possible, will be ensured.

12.16.7 Prompt permission of State Government to the sick units for the sale of surplus land.

12.16.8 Fixed charges for electricity connection would be exempted during the closure period.

12.16.9 Fiscal incentive for acquisition of sick units and revival thereof

A unit with proven track record, which acquires a sick unit shall be entitled to one-time special relief package for sick large unit subject to:

(i) Minimum enterprise value of sick unit shall be Rs. 50 Crore

(ii)the sick unit shall fulfil the following criteria:

Existed for at least 5 years

and

{Incurred accumulated losses equal to, or exceeding its entire net worth at the end of last financial year

or

categorized as NPA in last 8 quarters consecutively}

Acquiring unit will be entitled to one-time special relief package for sick large unit with period for exemption from ED and reimbursement of net SGST increased from three years to seven years.

12.18. Special Incentives for Border Zones and Kandi area

12.18.1.The State would offer following special incentives for development of Border Zone (BZ) of area falling within 30 Kms of International Border Districts abutting International Boarder and kandi area to the first Two new unit in each sector of manufacturing and service industry with minimum FCI of Rs 100 Crore which commences Fixed Capital Investment and goes into production during the operative period of this policy. The incentive shall be for new units only and not for expansion of existing units: -

12.18.2.The following special incentives will be available for Two new units being set up in BZ and Kandi Areas:

(i)No CLU clearancewill be required in this Border Zone & Kandi Areas to set up Industry

(ii)100% exemption/reimbursement from EDC charges

(iii)75% exemptions of all the State duties, taxes and fees such as Rural Development Fee, Market Development Fee, State Excise Duty etc. to the first two units, which comes into operations in BZ & kandi areas for each sector of manufacturing and service industry. If there are higher incentives available under any other section of the policy, then the same would also be available to these units.

(iv)In addition to (iii) above, the first two units being set up will also be entitled to 40% additional FCI in the maximum limit prescribed for reimbursement of net SGST.

(v)For kandi areas the above special Incentives shall be available to all eligible units except units falling in Red category as per PPCB Norms.

12.19.Incentive for products not covered under GST regime

The Products which are out of the purview of SGST/IGST/CGST in the GST regime and are still governed by VAT regime shall be provided investment subsidy by way of reimbursement of net VAT paid for a period in place of net SGST. All other conditions such as maximum limit and time period etc. would be the same as laid down in this policy.

12.20.Fiscal Incentives to Industrial Parks

12.20.1. Industrial Parks set up by Private Developers with minimum area of 25 Acres (10 Acre for IT Park) having 100% Industrial Component or having Minimum 60% of Industrial Component, up to 30% of Residential component and up to 10% of Commercial Component, will be 100% exempted from payment of CLU/EDC on Industrial component and EWS residential component of Industrial Parks. However pro-rata charges such as CLU, EDC, LF/PF, SIF, UDF etc. shall be applicable for rest of the components like Residential (except EWS), Commercial etc. of the industrial park.

12.20.2.Industrial Parks with minimum area of 25 Acres set up by SPV of Industry shall be provided additional benefit of Capital Subsidy @25% of Costincurred on creation of common Infrastructure like Roads, STP, Power grid, Power transmission lines, water, drainage, Sewerage, parking Space, Subject to, maximum of 25 Crore. The Procedure of sanction/ Disbursement of capital subsidy shall be notified separately.

12.20.3.The minor deviation of plus/minus 5% subject to maximum of 1 acre in the requirement of minimum area of Industrial Park of 10/25 acre shall be considered by the competent authority on case to case basis.

12.20.4.The state will increase the area of Industrial zone planned in the notified-Regional Master Plan of SAS Nagar to boost development of Private Industrial Park. The detailed modalities in this regard shall be worked out keeping in view the trend of industrial growth.

12.21.Fiscal Incentives for new Ultra Mega and Mega Projects

12.21.1.New industrial unit meeting following criteria will be considered for the incentives under Mega and Ultra Mega Projects:

Category	Minimum Fixed Capital Investment (Rs. Cr)	And Minimum Contract Demand (MVA)
1.Mega Projects	1500 to 2500	20 MVA
2.Ultra Mega Projects	Above 2500	30.MVA

12.22.2 All the benefits of Anchor units shall be available to the new Mega /Ultra Mega project unit. However, in respect of "variable power tariff" and "Net SGST reimbursement" the following special incentives will be available in place of the respective incentives available under this Policy.

	Incentive\Category	Mega Project	Ultra Mega Project
1	Variable Power Tariff at Rs. 5.50 per KVAh	Special power tariff* will be available for 4 years from the date of release of permanent power connection.	Special power tariff* will be available for 5 years from the date of release of permanent power connection.
*In case, the State Utility provides variable power tariff lower than Rs. 5.50 per KVAh, the lower variable power tariff will be applicable to the unit.			
2	Net SGST reimbursement	100% of net SGST for 17 years with a cap of 200% of FCI.	100% of net SGST for 20 years from the date of commercial Production with a cap of 200% of FCI.

12.22.3.The following conditions shall be applicable for incentives to new Ultra Mega and Mega Projects:

(i)Date of Production (DoP) should be attained within 3 years (Mega Project) / 4 years (Ultra Mega Project) from date of submission of complete CAF. However, in special cases, for reasons to be recorded in writing, delay in attaining the date of production maximum up to 6 months may be condoned with the approval of Chairman of Punjab Industrial & Business Development Board

The aforesaid special package of incentive shall be applicable to the new units who will file Common Application Form (CAF) on Invest Punjab Business First Portal from the effective date of this Policy.

12.23. Negative List of Industries

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

(i)Manufacturing/packing of all alcoholic products shall be treated in the negative list, except standalone units that are manufacturing alcoholic products not included in Division no. 11 - “Manufacture of Beverages” of NIC Code 2008, provided only those standalone Bio-ethanol units will become eligible for incentive which shall install paddy straw fuel based boilers; however, quantum of incentives would be reduced to 50% in case such industries install boilers based upon fuel other than paddy straw.

(ii)Manufacturing of Tobacco products including Cigars, Cigarettes and Gutka

(iii)Brick/ Tile Kilns except Fly Ash based bricks/tiles and other concrete products manufactured by Machinery/Equipment other than Kiln.

(iv)Vanaspati Ghee Mills

(v)Rice Shellers

(vi)For Border districts and Kandi Area, only (i), (ii), (iii) above and Rice Shellers except Basmati Shellers shall be treated as negative list of industry. Further, for Border Zone within 30 kms of international border, only (ii) above shall be treated as negative list of industry.

12.24.Sun Set Clause and Transition from IBDP 2017

12.24.1.No New Application under IBDP 2017 or any Earlier Policy

No new application will be entertained under IBDP 2017 or any other previous industrial policy after the notification of this policy.

12.24.2.Migration of Units from IBDP 2017

12.24.2.1. Units which have submitted CAF before date of uploading draft IBDP 2022 i.e. 10-09-2022 on Invest Punjab Business First Portal but have not availed any benefit of IBDP 2017 and have not come into commercial production before the effective date of this policy, shall be eligible to avail the incentive of IBDP 2017 provided the units comes into commercial Production/commercial Production of at least 1st Phase in case of phase wise investment, within Five years from the date of submission of CAF at IPBFP. In case units fails to comes into commercial Production within 5 years than the benefits/partial incentives already availed, if any, by such units under IBDP 2017 will be refunded along with simple interest @12% per annum to the State within 90 days from the demand notice issued by competent authority.

12.24.2.2. Unit which have filed CAF at IPBFP under IBDP 2017 and have not gone into commercial Production by 16.10.2022 shall have option to Migrate to this Policy provided they exercise their option online at IBPFP within 90 days from the effective date of this policy, provided they are otherwise eligible under this policy and the units comes into commercial Production within Five years from the date of submission of CAF at IPBFP. The benefits/partial incentives already availed, if any, by such units under IBDP 2017 will be refunded along with simple interest @12% per annum to the State within 90 days from the acceptance of their option by the State.

12.24.2.3. Units which have submitted CAF on Invest Punjab Business First Portal between the date of uploading draft IBDP 2022 on the IPBFP i.e. 10.9.2022 and issuance of final effective date of IBDP 2022, but have not availed any benefit of IBDP 2017 and have not come into commercial production before the effective date of this policy, shall have option to avail the incentive of IBDP 2017 by submitting this option online within 90 days of effective date of this Policy at IPBFP, provided following effective steps have been taken by the unit before the effective date of this Policy: -

(a)Complete Land for the Project has been purchased/taken on lease after making Full Payment of the land price/lease rent and

(b)Unit has obtained any one statutory licenses where ever applicable and

(c)10% of the expenditure w.r.t. land Building and Machinery has been paid and in case land is already owned by the company then 5% of the expenditure on Building and Machinery has been paid by way of applicable bank/cash transaction/letter of credit dully certified by Charted Accountant.

(d)The Unit should commence commercial Production within 5 years from the date of submission of CAF.

(e)The aforesaid clause (a) to (c) shall not be applicable in the cases where Punjab Bureau of Investment Promotion has signed MOU with the Industry before the effective date.

12.25. Exclusions in the exemption from Electricity Duty and Stamp Duty

12.25.1. Electricity duty is the duty levied and paid to the State Government on the electricity supplied by PSPCL or any licensee or electricity trader or generating company to a

consumer, as the State Government may notify from time to time, with the proviso that any contributions made out of the Electricity Duty levied, such as those deposited in the social security fund, Infrastructure Development Fund etc., shall not be exempted.

12.25.2. Exemption/ reimbursement from Stamp Duty shall be available for payment of Stamp Duty as levied under Schedule 1-A of Indian Stamp Act. However, any other charges such as registration fee, infrastructure development cess, social security fee/cess etc. levied under Schedule 1-B and Schedule 1-C of the Act shall not be exempted.

12.26. Net SGST Formula

The Net SGST Formula for the purpose of Fiscal Incentives under the policy shall be as per **Annexure A.**

12.27. Overlapping period of incentives

12.27.1 Under previous industrial policies with regard to Industrial & Business Development Policy-2022

In cases involving overlapping period of incentives under previous industrial policies with regard to Industrial & Business Development Policy, 2022, a one-time option shall be given to the industry to choose all the incentive under any one of the Industrial Policies to be adopted for the overlapping period**.**

Provided, the industry opting for incentives under the policy shall have to forego all the incentive availed/to be availed under the policy which it had chosen to forego.

This one-time option shall be submitted by the unit while submitting the application for fiscal incentives under Industrial & Business Development Policy, 2017 or previous policies.

The option once accepted by the competent authority shall be final and no further option shall be provided to switchover the policies**.**

12.27.2 Period of incentives within same policy

In Expansion with or without Modernization/Diversification cases involving overlapping period of incentives within this policy, the unutilized amount of FCI towards the fiscal incentives already sanctioned to the unit in the earlier expansion under this policy shall be carried forward to the FCI of instant expansion under this policy**.**

12.28. Special fiscal incentives to existing industries to switch over to Paddy Straw fuel based boilers

The existing industries (which are not eligible for incentives as Expansion Category as per clause 12.2 under this policy), and which are not in the negative list under clause 12.23, switching over to paddy straw fuel based boilers, shall be eligible for the following incentives:

(i)Reimbursement of 100% net SGST for 7 years, with a cap of 75% of total investment for installation of paddy straw fuel based boiler.

(ii)100% exemption/reimbursement from stamp duty on purchase or lease of land and building to be exclusively used for storage of paddy straw.

12.29. IT Policy

To boost the IT/ITES sector the state shall formulate a separate IT/ITES/Semiconductor Policy.

12.30Upper ceiling of Quantum of Total Fiscal Incentives

The maximum ceiling of quantum of Total Fiscal Incentive for all incentive schemes relevant to respective category of units will be as under: -

i) Anchor category including Mega/Ultra Mega: - Up to 200% of eligible FCI

ii)Large category: - Up to 100% of FCI

iii)MSMEs and Start up: - Up to 100 % of FCI

iv)Large/MSMEs in Thrus I

v)Early Bird units in New Industrial Parks:- Up to 125% of FCI

vi)First two units in Border Zone in each sector of manufacturing and service: - 40% additional FCI in respective category as above at s.no I to V.

vii)For incentive to existing MSMEs which are not linked to New investment /expansion (refer to clause 1.3.3. of this Policy)- up to 100% of existing original FCI after depreciation as on the date of submission of CAF after the effective date.

viii)For Incentive to SICK MSME/Large Units: - up to 100% of FCI for MSMEs and upto 100% of FCI for large units of existing original FCI after depreciation as on the date of submission of CAF after the effective date.

An online Pass book shall be maintained to keep track of the incentives disbursed and disbursement/sanction of the Incentives shall be stopped once the units exhausts above said FCI or eligibility period whichever is earlier and Unique ID of this Pass book shall be the PAN of the company availing incentives.

12.31Incentive to Farm stays/Homestays and Tented accommodation/camping units

The incentive available to Farm stays/Homestays and Tented accommodation/camping units as per clause 5.1.11 shall be available to first 100 units coming into commercial production after the effective date of this policy.

Chapter 13 - Fixed Capital Investment (FCI) for the purposes of Fiscal Incentives

13.1. Fixed Capital Investment (FCI)

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

(i) Land,

(ii)

Building, (iii)Plant, Machinery &Equipment

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

13.2. Original Fixed Capital Investment

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

13.3. Land

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

(i)The cost of site levelling, clearance, laying of roads, etc. will not be considered for FCI.

(ii)The cost of land on lease will not be considered for FCI.

(iii)Stamp duty and Transfer duty component will not be considered for FCI.

(iv)Optimum Land Area required for the project appraised by concerned Financial Institutions or State Agency, as the case may be.

(v)In case of land allotted on 99 years lease basis by the state agencies, the allotment price of the land shall be considered as part of FCI.

(vi)For the purpose of incentive, the land cost shall be restricted up to 10% of the Fixed Capital Investment both for New and expansion cases.

13.4. Building

13.4.1.In case of new building

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

i. Main Factory Shed

ii. Raw Material and finished products go down

iii.

Office room and Lab room iv. Cooling water ponds
v. Boiler shed and generator room
vi. Effluent treatment ponds, etc.
vii. Overhead Tank, bore-wells, and pump house and sump
viii. Fencing and Gate
ix. Architect fee and supervision charges
x. R&D laboratory/Center
xi. Compound wall
xii. Canteen
xiii. Workers' rest room
xiv. Time Office
xv. Cycle / Vehicle Stand
xvi. Security Shed and
xvii. Toilet room and sanitary fittings
xviii. Workers' hostel constructed in the same factory premises
xix. Unit's own retail outlet on the same factory premises
The total value of items at (xi) to (xix) and similar items shall not exceed 10% of the total value of civil works. Total value of the civil works means items (i) to (x) only within the approved project cost.

13.4.2In case of land and building purchased from existing industry

In case of land and building purchased from existing Industry which has availed incentives, granted by State Government, the land and building cost will not be considered as part of FCI otherwise the cost of land (limited to 10% of the FCI) and depreciated value of building will be considered for FCI. Any new assets created with fresh investment will also be considered for FCI. The depreciated value of building and quality & life of the building will have to be certified by a Civil Engineer.

13.5. Plant and Machinery

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

13.5.1.In case of General Unit

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

13.5.2.In case of Tourism Unit

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

i. Air-conditioning. A.C. plants, fans & exhaust fans, coolers
ii. Electrical installations/electronic fittings.
iii. Filtration plant for swimming pool
iv. Water softening Plant
v. Fume extraction and ventilation plant
vi. Non-CFC equipment for refrigeration & air-conditions and other eco- friendly measures and initiatives.
vii. Cold storage equipment
viii. Bakery equipment

ix. Kitchen equipment, cooking range, dish washer, working table

x. Telephone equipment & exchange/PBX

xi. House-keeping machines and Equipments

xii. Hot water boilers, solar heaters and solar plants/geysers/ cold & hot running water machines.

xiii. Furniture, interior & fittings
xiv. Lifts & elevators
xv. Spa and fitness equipment
xvi. Metal detectors (door frame or hand held)
xvii. CCTV, screens, projectors and other equipment for conference hall(fixed) O.G. Sets, goods carrier.

xviii. Lighting equipment
xix. X-ray machines
xx. Under belly scanners to screen vehicles
xxi. Smoke detectors
xxii. Safe keeping/in room safe
xxiii. Minibar/fridge
xxiv. TVs
xxv. Fire-fighting equipment (fixed)
xxvi. Dry-cleaning/laundry related equipment
xxvii. Tea/coffee making machines, equipments etc.

xxviii. Tents for camping
xxix. Tubewells along with pumping set Iines within the campus **xxx.**
Pollution control machines for air, water, light and sound/STP.

xxxi. Adventure and water parks, water sports equipment.

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

xxxii. Crockery and Cutlery

Note:

(i) Goods mentioned above shall be allowed one time for initial set up.

(ii) The goods mentioned at Sr. No. xxii to xxv and telephone equipment shall be allowed one set per room.

(iii) For Tourism Projects in PPP (Public Private Partnership) executed under Punjab Infrastructure (Development and Regulations) Act-2002 or similar Central Government Laws/Regulations, the Investment made only by the private partners in Land, Building and Plant & machinery will be counted as FCI.

13.5.3.Second Hand Machinery

i. In case of indigenous second-hand machinery purchased by the unit, such value should not exceed 25% of the total value of plant and machinery. The value of indigenous second-hand machinery will not be computed towards eligible Fixed Capital Investment for fiscal incentives.

ii. To decide the percentage of second hand machinery, market value as certified by chartered engineer will be taken into account, subject to such machinery having a minimum of further six (6) years life for MSEs and twelve (12) years for Medium Enterprise and Large Industries certified by a Licensed Engineer/ Chartered Accountant.

iii. However, in case of imported machinery, value of 100% imported second hand plant, machinery and equipment will be considered as new indigenous machinery, if it is imported directly by the unit.

13.5.3.1.Freight and installation charges on New/Second hand Imported machinery

In case of imported machinery, value of plant and machinery will include custom duty and insurance paid, freight charges from the port of arrival till destination and installation charges in addition to the CIF value of such plant & machinery provided that the freight and installation of charges would be limited to 10% of the basic price.

13.5.4.Expenditure on Technical Consultancy / Feasibility study including turn-key charges

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

13.5.5.Value of self-fabricated machinery by the new unit

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

13.5.6.Installation of paddy straw fuel-based boiler

(i)For new units in the following categories of industries, the expenditure incurred on installation of boiler will count towards FCI only if it is a paddy straw fuel-based boiler:

a. Sugar Mills,

b. Pulp and Paper Manufacturing Industries,

c. Any industry having boiler installation with steam generating capacity more than 25 TPH.

Those units will be treated as new units which are yet to obtain CTE w.e.f. 26.08.2021 from Punjab Pollution Control Board.

(ii)Same conditions will be applicable on the existing units of these categories going in for expansion in accordance with clause 12.2 of Chapter – 12 of this policy.

(iii)PPCB shall certify the completion/commissioning of paddy straw based Boiler.

(iv)The use of paddy straw in the boiler shall be monitored by PPCB and in case of failing to comply with the guidelines of PPCB, future disbursement of above fiscal incentive will be stopped.

13.5.7.Items Not to be included towards Fixed Capital Investment

i. Working capital, raw material, stores and all consumables including spare tools, etc.

ii. Value of the Motor Vehicles except specialized vehicles like Refrigerated vans, Fire fighting vehicles, Ambulances and other Industry specific vehicles including commercial vehicles owned by the units for transportation of its staff & workers.

iii. Pre-operative expenses, Taxes which are availed as Input Credit Taxes, advances, and expenditure not capitalized in the books of accounts and not certified/audited by CA supported by payment of bills wherever necessary.

iv. Investment which has been in excess of the approved project cost and is not covered by the approved project would not be considered towards Fixed Capital Investment. However, if such investment is financed and justified by the financial institution, it may be considered towards Fixed Capital Investment. Submission of revised approved Project report shall be allowed before the units attains commercial Production.

v. In case of expansion, the fixed capital Investment made by the unit on Building and machinery 6 month prior to filing of CAF on IPBFP.

13.6.Fixed Capital Investment in Phased Manner / or after the commencement of Commercial Production

i. For units with FCI up to R

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

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

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

iii. For Units with FCI above Rs. 500 Cr

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

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

v. The eligibility period of seeking reimbursement of SGST against investment made in a particular phase will commence from the date of commencement of commercial production of the phase.

Chapter 14 - General Eligibility Conditions for Availing Fiscal Incentives & Penalty

14.1. General Conditions for Sanction of Fiscal Incentives

Following general conditions shall apply in all cases of grant of fiscal incentives to eligible units apart from other specific eligibility criteria, terms and conditions stated for a particular scheme elsewhere in this Policy or guidelines made under this Policy.

i. The unit must be registered with the Department of Industries online.

ii. The MSME should have obtained Udyam Registrarion.

iii. The Large units should have filed IEM with DPIIT,Government of India.

iv. The Unit shall not be manufacturing item placed in the negative list as notified under the Policy and amended from time to time.

v. Composite Units set up for manufacture/ service of an eligible item along with an ineligible item are not eligible for incentives except when the proportion of ineligible items in the total production is less than 10% in value of the total turnover during each financial year as per annual return as mentioned in 14.1 (viii).

vi. All the entrepreneurs should have Permanent Account Number (PAN) and should regularly file the Income Tax Returns.

vii. The unit should be in regular production at the time of disbursement of incentive except those incentives which are in pre-production stage such as Stamp Duty.

viii. Unit shall submit annual return in the prescribed format during the production/ incentive period by 30th June of next year.

ix. MSME units should file information at www.msmedatabank.gov.in every year.

x. All eligible Units set up on rented premises should furnish a registered lease deed for a period equal to more than the period of incentives.

xi. MSME units shall register themselves under the ZED scheme of GOI and achieve maturity level at least up to Bronze category within 3 years from the date of production/expansion production. In case of failing to achieve Bronze Category level certification, future disbursement of fiscal incentives including exemption of electricity Duty, Mandi Fees, Property tax, SGST Incentive etc will be stopped, however no recovery shall be made in respect of incentive already availed under the Policy.

xii. For availing benefits of schemes under Sr. No. 6, 9, 10, 11, 12,14, 15, 16, 17,20, 22 and 23 under Clause 12.8, the Unit must have bronze level ZED certification.

xiii. In case of benefits under S No 13 Clause 12.8 reimbursement will be done only after the Unit is assessed for bronze level ZED certification.

14.2. Conditions for Changes in the Unit After Sanction of Fiscal Incentives

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

i. Change of constitution/ management/ name or style of unit

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

ii. Lease/Sell-out cases of unit

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

iii. Change of Location of unit

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

iv. **Merger/ Amalgamation of Units**

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

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

The approval of the State Level Committee will be required If a Unit starts manufacturing new eligible items without any additional machinery or equipment, with the same plant & machinery, or if units wants to change activity after obtaining Pre production incentive of exemption from stamp duty/ CLU EDC. After Approval such items shall be allowed for availing reimbursement of SGST or other incentives being availed under this policy with intimation on the portal in the prescribed manner.

(vI) The units availing benefit of Electricity Duty exemption may continue to avail the benefit even if there is increase in the connected load during the Eligibility Period.

14.3. Penal Action

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

Chapter 15 – General Procedure and Authorities for Sanction of Fiscal Incentives/ Subsidies

15.1General Procedure for Availing Fiscal Incentives

15.1.1Registration on the Portal

Any entrepreneur, who wants to set up a new unit or expand an existing unit or desirous of availing any regulatory clearance or fiscal incentive for his existing unit under the policy shall mandatorily register on Invest Punjab Business First portal by filing Common Application Form and other Relevant Incentive Forms including ICAF along with relevant incentive form as applicable in accordance with this Policy.

15.1.2Progress of Project

The Department through District Industries Centre/ Directorate/ PBIP will provide necessary handholding to the unit.

15.1.3Regulatory Clearances

A registered unit will be able to avail regulatory clearances through Invest Punjab Business First Portal. Regulatory clearances to MSME units with FCI up to 25 CR will be monitored by District Bureau of Industry and Investment Promotion (DBIIP) wherever DBIIP has been setup and in the rest of the districts MSME units with FCI upto 25 Cr. will be monitored by District Industries Centre/ District Level Singly Window Committee under Deputy Commissioner till the setting up of DBIIP in these districts and other units with FCI above 25 Cr. will be provided regulatory clearances by PBIP at the State level.

15.1.4Pre-Production Incentives

The registered unit may apply for pre-production fiscal incentives on Invest Punjab Business First portal and Eligibility Certificate or sanction Letter as the case may be will be provided online by Convener District Level Single Window for MSMEs and convener State Level committee for other units after approval by respective District and State level Committees.

15.1.5Post-production incentives

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

15.1.6Rejection of incomplete or deficient cases

(i) In case, the deficiencies pointed out during the processing are not removed within prescribed period, the claim shall be filed by the Competent Authority.

(ii) The claim application so filed may be reopened with the orders of Administrative Secretary, Industries & Commerce provided request for the same is received within a period of 30 days from the date of rejection of the claim on the portal.

(iii) Standard Operative Procedure for rejection of Incentive Common Application Form:-

a)On receipt of Online application at IP-BFP, the objection if any shall be raised by General Manager, District Industries Centre within a period of 7 days.

b)Objection shall be raised through IP-BFP only & no objection should be raised in piece mail & through email etc.

c)The Online system of sending alert messages for objection shall be followed.

d)After the expiry of 6 weeks period in case the objection is not resolved within a period of 6 weeks then the case shall be considered by Scrutiny Committee for rejection and the recommendation shall be made to the Competent Authority, District Level Committee/State Level Committee as the case may be with a period of 15 days after the expiry of the period of 6 weeks.

e)Thereafter, the case shall be considered by Competent Authority & the decision of Competent Authority of rejection of cases shall be conveyed online to the Investor.

(iv) The claim application so filed may be reopened with the orders of Administrative Secretary, Industries & Commerce provided request for the same is received within a period of 30 days from the date of rejection of the claim on the portal.

15.1.7Report by Scrutiny Committee

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

15.1.8Approval by District Level Committee and State Level Committee

(i) The claims of MSMEs having Fixed Captial Investment up to 25 CRORES shall be placed before the District Level Committee for sanction. The claims of other units shall be recommended to State Level Committee.

(ii) After approval by the competent authority of District Level Committee/ State level Committee, Eligibility Certificate or sanction letter as the case may be shall be issued by the convener of District Level Committee or State Level Committee as the case may be.

(iii). The eligibility period of incentive shall start from the date of Commercial production and incentive application shall be filed on Yearly basis where ever applicable.

(iv). The date of sanction of incentive application shall be reckoned from the date of meeting of DCL/SLC wherever applicable.

15.1.9Disbursement of sanctioned cases

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

15.2Scrutiny Committee

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

(i) GM, DIC	Chairman
(ii) Lead District Manager	Member
(iii) Concerned Financial Institution	Member
(iv) Representative of Department of Taxation	Member
(v) Representative of PSPCL	Member
(vi) Two representatives from Industry Associations	Member
(vii)Representative of ULB for sites in purview of MC	Member
(viii)Rep. of T & C Planning for sites outside purview of MC	Member
(ix) Representative of Department of Labour	Member
(x) Dstrict Mandi Officer	Member
(xi) FM / PM, DIC	Convener

15.2.2. The recommendations of the Scrutiny Committee will be placed before the District level or State level committee as may be the case. The Department has empanelled district wise CAs to assist the Scrutiny Committee under IBDP 2017. Same Process shall be adopted in processing of Incentive cases under this Policy. The Fees for verification of FCI shall be paid by the units as under: -

S No.	**Projects**	**Where Building is included in FCI for Claim of Incentive**	**Where Building is not included in FCI for Claim of Incentive**
01	With FCI up to 1CR	Rs 5000 + (6% service Charges & 18% GST) = Rs 6254	

02	With FCI up to 10 CR	Rs 40000 + (6% service Charges & 18% GST) = Rs 50,032.00	Rs 25000 + (6% service Charges & 18% GST) = Rs 30,270.00
03	With FCI above 10 CR	Rs 75000 + (6% service Charges & 18% GST) = Rs 93810.00	Rs 60000 + (6% service Charges & 18% GST) = Rs 75048.00

The Administrative Secretary Industries and commerce will be competent to Increase / decrease the fees as deem fit.

15.2.3.Timelines for verification of FCI by Empaneled CA.

(i) Once the case is completed & General Manager, District Industries Centre approves the case for allocation of CA, the CA will be allocated for verification of FCI by the online system through Randomisation Module at IP-BFP.

(ii) The CA will be given a time of 2 days to accept the case, in case no acceptance is received from CA, then the case will be marked to next empanelled CA.

(iii) As per the Term of Reference accepted by the CAs during empanelment, a time of 15 days will be given to CA to complete the verification of FCI etc. For cases involving FCI above 100 Cr. the time period to submit the report by CAs will be 30 days including holidays.

(iv) The concerned General Manager will ensure that an intimation over a phone call is made through the concerned Business Facilitation Officer to the Chartered Accountant and once the case has been accepted by the Chartered Accountant another intimation should also be made through phone call to the same CA on 12th/27th, 13th/28th and 14th/29th day to remind him to complete/submit the report by 15th day / 30th day otherwise case shall be marked to next CA by the system.

(v) In case any CA has certain observation or requirement of additional document, same shall be conveyed to the Investor through General Manager, District Industries Centre within a period of 2 days from the date of allocation of the case to him and period of 15/30 days shall be counted from the date of receipt of required information & document.

(vi) An alert message will be sent to the CA by the system on daily basis after a period of 7 days with a reminder that in case FCI report is not received within 15/30 days then the case shall be pulled back automatically and allocated to next empanelled CA along with deactivating the defaulting CA for future cases.

15.3Competent Authority for Sanction

15.3.1State Level Committee

The State Level Committee shall be competent authority for approval and sanction of fiscal incentives to MSMEs having Fixed Captial Investment above 25 CRORES large, anchor, Mega and Ultra Mega units. The composition of state Level committee shall be as under:

1. Administrative Secretary, Industries & Commerce Chairman
2. Director of Industries & Commerce Member
3. Chief Executive Officer, PBIP Member
4. Representative of Department of Taxation Member
5. Representative of Department of Power Member
6. Representative of Departm Member

7. Representative of Department of Housing & Urban Development. Member
8. Representative of Department of Labour Member
9. Joint Controller of Finance & Accounts Member
10. Concerned Financial Institution Member
11. Two Members from the Industry Associations Member
12. Addl. Dir/Joint Dir/Deputy Director Member Secretary

15.3.2District level Single window committee/ District Level committee

District Level single window Committee notified vide notification no 5232 dated 31.10.2018 under IBDP 1017 having following composition shall continue to District Level committee as competent authority for approval and sanction of fiscal incentives for Micro, Small & Medium Enterprises having Fixed Captial Investment up to 25 CRORES under this Policy.

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

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

15.3.3 **Time Limit**

A unit shall file its claim for Incentive with in stipulated time lines for each Scheme prescribed under this Policy. Director Industries will be competent to condone delay up to 6 months in submission of incentive applications and Administrative Secretary Industries and Commerce will be competent to condone delay beyond six months.

15.4 **Interpretation of Policy, Guidelines and additional instructions**

Administrative Secretary Industries & Commerce, Punjab shall be competent to make interpretation of provisions of the Policy, Scheme and guidelines and can issue additional instructions.

15.5 **Changes in the Forms and Standard Operating Procedures and Online Portal**

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

required to check the status of his application on the portal and the Department will update the status on portal only.

15.6 **Appeals & Review**

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

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

15.7 **Online Portal for Fiscal Incentives**

15.7.1 The Invest Punjab Business First Portal (www.pbindustries.gov.in)shall continue for sanction and disbursement of fiscal incentives to the eligible units. The Portal has the following salient features:

(i) Standardization of procedures and timelines for incentives

(ii) Providing all incentives through online Portal of the State

(iii) Combined Application Form for Incentive (I-CAF-)

(iv) The incentive applications are processed online by the concerned officers / departments and status of the application is updated at each step

(v) The status of all incentive applications is available online

(vi) User manual for availing Incentive is available on the Portal.

15.7.2 Department shall launch mobile app for tracking and monitoring Applications for Regulatory Clearances/ Services and Fiscal incentives.

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

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

Chapter 16 Procedure for Availing Fiscal Incentives

16.1 Scheme for Exemption from payment of Stamp Duty or Reimbursement thereof

16.1.1 Exemption from Stamp Duty

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

16.1.2 Reimbursement of Stamp Duty

i All the eligible industrial units shall apply on web portal of the department in the prescribed application form - SD along with attachments within three months from the date of approval of ICAF or commencement of commercial production whichever is later to seek refund.

ii After approval of reimbursement claim by the competent authority of District Level Committee (DLC) / State Level Committee (SLC) as the case may be the sanction letter shall be issued by the convener of DLC/SLC. Disbursement of the sanctioned claim shall be made by the Department of Industries & Commerce out of the Budgetary Provision as per seniority in accordance with the Clause 15.1.9.

16.1.3 Other Conditions

i In the case of Stamp Duty exemption, the applicant needs to submit a Bank Guarantee equivalent to the sum of stamp duty applicable, valid up to the date of commercial production/ operation, provided, the units already in production need not submit a Bank Guarantee.

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

16.2 Scheme for Exemption/Reimbursement from payment of CLU/EDC

16.2.1 Procedure for Exemption from CLU/EDC

form – CLU/EDC along with attachments for seeking exemption from CLU/EDC charges.

16.2.2 Procedure for Reimbursement of CLU/EDC

(i) All the eligible industrial units shall apply on web portal of the department in the prescribed application

form – CLU/EDC along with attachments within three months from the date of approval of ICAF or commencement of commercial production whichever is later to seek refund.

(ii) The amount of reimbursement of CLU/EDC shall be Reimbursed by concerned authority after issuance of eligibility certificate by the competent authority as per chapter 15.

iii. Other Conditions

For availing the incentive of CLU/EDC, in case of Ultra Mega/Mega/Anchor Unit availing incentive in phase wise investment in accordance with clause 13.6, the applicant needs to submit a bank guarantee equivalent to sum of EDC applicable, valid up to the date till the unit achieve the status of Ultra Mega/Mega/Anchor Unit on the basis of FCI or maintain the status of Anchor Unit on the basis of Direct Employment.

16.3Scheme for Grant of Exemption from payment of Electricity Duty

Application on prescribed Form – ED for the grant of electricity duty Exemption, along with listed documents would be submitted on the web portalwithin three months from the date of commencement of commercial production

16.4Scheme for Grant of Exemption from payment of Property Tax

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

16.5Scheme for Investment Subsidy by Way of Reimbursement of VAT/SGST

16.5.1 Application on prescribed Form - SGST for the grant of Investment subsidy along with listed documents would be submitted on web portal of the department within twelve months of closing of the financial year.

16.5.2 The details of the net VAT /CST/SGST paid during the year and incentive admissible for which the claim is being made shall be verified by the competent authority declared by Department of Excise & Taxation as per the following online procedure:

16.5.3Disbursement of Investment subsidy by way of reimbursement of net SGST/VAT

i After the approval by DLC/SLC as the case may be eligibility certificate shall be issued by the convener of concerned DLC/SLC.

ii After approval of incentive claim by the competent authority of DLC/SLC as the case may be the sanction letter shall be issued by the convener of DLC/SLC.

iii Disbursement of the sanctioned claim shall be made by the Department of Industries & Commerce out of the Budgetary Provision as per seniority in accordance with the clause 15.1.19.

16.5.4Standard Operating Procedure for Investment Subsidy by way of reimbursement of net SGST/VAT

i After the issuance of Eligibility Certificate, a Passbook shall be created online in the format prescribed by the Department of Excise & Taxation.

form in accordance with Clause 16.5 for Reimbursement of GST in Form SGST along with the required documents under the prescribed time period.

iii General Manager, District Industries Centre will forward the case to concerned Assistant Excise & Taxation Commissioner through online system at Invest Punjab Business First Portal for verification of the incentive claimed.

iv The Assistant Excise & Taxation Commissioner shall confirm the amount of Reimbursement in form SGST 1 within 30 days to General Manager, District Industries Centre.

v General Manager, District Industries Centre will forward the request of Sanction of Incentive claim in accordance with the report of Assistant Excise & Taxation Commissioner within 5 days to Incentive Branch. The passbook shall be updated online by the system & claim shall be entered in Seniority List of Sanctioned Cases.

vi After the approval of the incentive claim, the sanction letter shall be issued by the convener of District Level Committee or State Level Committee as the case may be. The sanction letter shall be issued after obtaining the approval of the Deputy Commissioner of the concerned district in case of DLC and Director Industries & Commerce, Punjab in case of SLC. There shall be no need to place the SGST incentive claim before the DSC/DLC/SLC for approval after the issuance of Eligibility Certificate.

vii The claim shall be disbursed by the Department of Industries & Commerce in accordance with Clause 15.1.9.

16.6 Schemes for Fiscal Incentives to MSMEs

16.6.1 Interest Subsidy Scheme for MSMEs, Start-ups

The unit must be registered with the portal and submit application for approval of the project. Only after the approval of the competent authority, the unit shall proceed. Thereafter application on prescribed

Form – IS for the grant of interest subsidy on the term loan, along with listed documents would be submitted on the portal of the department, within three months from the date of approval of ICAF or within three months of closing of financial year whichever is later for which incentive is being claimed.

16.6.2 Additional State Support under CLCSS for Technology Upgradation for MSMEs

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

16.6.3 Additional State Support under CGTMSE scheme for MSEs

The unit must be registered with the portal and submit application for approval of the project. Only after the approval of the project, the unit shall proceed. Thereafter application on prescribed

Form - CGTMSE for the grant of additional State financial support under Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE) of scheme of government of India along with listed documents would be submitted on the web portal of the department.

16.6.4Financial Assistance for Emerge Exchange platform set up by NSE to SMEs

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

16.6.5Assistance for Technology Acquisition for MSME

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

16.6.6Additional support to Zero Effect Zero Defect (ZED) scheme of GOI for MSMEs

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

16.6.7Reimbursement of expenses incurred on Energy/Steam Audit to MSMEs

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

within three months from the date of completion of energy/Steam audit whichever is later.

16.6.8Reimbursement of expenses incurred on Water/Environment Audit for MSMEs

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

16.6.9Reimbursement of expenses incurred on Safety Audit for MSMEs

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

16.6.10Assistance for Environment Compliance for MSEs

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

months from the date of approval of ICAF or within 3 months of date of installation whichever is later.

16.6.11 Reimbursement of expenses incurred on Patent Registration

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

16.6.12 Additional Support for Performance and Credit Rating Scheme of Ministry of MSME

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

16.6.13 Reimbursement of expenses incurred on Quality Certification

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

16.6.14 Design Clinic Scheme

The Applicant shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Design workshop in accordance with the terms of approval Application on prescribed

Form – DC for refund of contribution of industries under Design Clinic Scheme along with listed documents shall be

submitted to the competent authority on the web portal of the department within 3 months from the date of approval of ICAF or within 3 months of conducting Awareness Programme whichever is later.

16.6.15Marketing Support for MSMEs

The unit shall apply on the portal for approval of the competent authority. After approval of the competent authority, the Unit shall proceed for Participating in exhibition in accordance with the terms of approval. Application on prescribed

Form-MDA for the grant of Market Development Assistance for the participation in exhibition along with listed documents would be submitted to the competent authority on the web portal of the department before three months of the event and shall submit the Claim in form MDA 1. within three months from the date of approval of ICAF or within 3 months of the closing date of the exhibition participate whichever is later.

16.6.16 Freight Assistance Scheme for Exports from MSMEs

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

16.6.17 Scheme for Digital Marketing Support

The unit must be registered with the portal and submit application for approval. Application on prescribed

Form-DM for the reimbursement of cost incurred in on boarding on e- commerce plate form of NSIC along with listed documents would be submitted to the competent Authority, on the web portal. The unit shall claim assistance within three months from the date of approval of ICAF or within 3 months of on boarding of its products on NSIC platform whichever is later and before the expiry of period of policy

16.6.18Scheme for Grant of Exemption from payment of Ground water extraction Charges

Application on prescribed Form-GW for the grant of Ground water charges exemption, along with listed documents would be submitted on the web portal

16.7Scheme for providing Fiscal Incentives to Incubators in Public & Private sector

16.7.1Eligibility

i Eligible Incubator for the purposes of this policy means an organisation registered as an incubator in the State of Punjab, engaged in accelerating the growth of start-ups through host of support services and resources such as space, funding support, mentoring, market linkages and business management services, which **propose to** incubate minimum 10 incubatees at a time.

ii Preference will be given to the incubators in the field of Digital manufacturing, life sciences and bio technology, agro & food processing and information technology to be set up in and around the existing/envisaged industry cluster in the state.

iii An incubator must be a registered entity falling under one of the following categories:

1 Society (under The Societies Registration Act, 1860)

2 Section 8 Company (under The Companies Act, 2013)

3 Private Limited Company (under The Companies Act, 2013)

4 Public Company (under The Companies Act, 2013)

5 Limited Liability Partnership (under The Limited Liability Partnership Act, 2008)

16.7.2Procedure for Making Application and Approval of Assistance:

The following procedure is prescribed for seeking assistance

i **Application for availing assistance**

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

ii **Evaluation of applications**

The applications shall be got evaluated by Expert Committee.

iii **In-principle Approval**

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

Form-IN2, within one month from the receipt of application.

2 Communication of in-principle approval doesn't confer any entitlement to the applicant. Entitlement and actual disbursal of the assistance will be an outcome pursuant to formal application in format as in para 16.22.2(v), and in accordance with decision of the competent authority subject to fulfilment of conditions specified therein.

iv Validity of In-principle Approval:

The in-principle approval shall be valid for a period of one year. However, subject to fulfilment of conditions a and b as indicated in para 5 of Annexure-IN2 to this scheme and subject to satisfactory reasons for non-fulfilment of conditions c, d and e as indicated in para 4 of

Form -IN2 to this scheme within one year, in-principle approval can be extended by the competent authority for a period of, at the most one year. After the said period of validity, in-principle approval shall lapse and eligible applicant will have no claim for any incentive or benefit against the Government. However, the intending applicant will be free to reinitiate process by filing a fresh Application for availing assistance under the scheme, which will then be treated as a separate and a new application.

v **Filing of Formal Application by an Incubator**

An eligible incubator intending to avail assistance has to register by filling IN1 form as a first step, thereafter the application shall be got evaluated by the Expert Committee. The in-principle approval by the Competent authority shall be conveyed in the format as per Form-

IN2 as per the specified timelines. After that, the applicant for availing assistance has to fill in the

Form IN3.

1. After the initial scrutiny of the IN1 and IN3 form and the requisite documents by the Startup Cell, the same will be forwarded to the Expert Committee
2. The Expert committee shall comprise of the following:
    i. Director/OIC Software Technology Park of India (STPI), Mohali (Member convener)
    ii. CEO Technology Business Incubator, Indian Institute of Technology, Ropar
    iii. Rep. of Indian School of Business (ISB), Mohali
    iv. Rep. of I. K. Gujral Punjab Technical University
    v. Rep. of Thapar Institute of Engineering and Technology

3.The Scope of the Expert Committee: -

a)To determine an objective quantifiable evaluation criterion for incubators based on Startup India (GoI)- Seed fund scheme etc, so that activities undertaken by bonafide incubators can be examined and verified by the said committee.

b)Evaluation of Incubator Applications

4)The above said Expert committee will review the Incubator application form (IN-1 & IN-3) and will forward its recommendations for registration and for fiscal assistance to the State Startup Coordination committee within a time frame of 15 days.

5)Expert Committee may schedule a call or a meeting with the Incubator, if it deems necessary.

6)The recommendations of the Expert committee shall be considered by the Startup Coordination Committee for registration and for further placing its recommendations before the State Level Committee for decision on total assistance to the applicant.

7)Post release of capital to the incubator the above committee shall also be responsible for monitoring the activities and progress the activity of incubator. The committee shall also monitor the progress of incubator based upon the release of other applicable incentive.

Form - IN4.

vi. Methodology for Disbursement

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

vii. Schedule of Disbursement

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

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

16.8Scheme for providing incentives to Start-ups

16.8.1Eligibility Criteria for Start-ups

i The definition of the Start-up has been given in Chapter 12.

ii The Start-up must be located in the State of Punjab.

iii Provided further that in order to obtain benefits of this policy, a start-up unit shall be required to be registered under Policy and to obtain a certificate of Punjab Start-up Coordination Committee.

iv Entity means a private limited company (as defined in the Companies Act, 2013), or a registered partnership firm (registered under section 59 of the Partnership Act, 1932) or a limited liability partnership (under the Limited Liability Partnership Act,2002).

v An entity is considered to be working towards innovation, development, deployment or commercialization of new products, processes or services driven by technology or intellectual property if it aims to develop and commercialize:

1 A new product or service or process, or

2 A significantly improved existing product or service or process that will create or add value for customers or workflow.

3 Provided it shall not be mere act of developing:

a Products or services or processes which do not have potential for commercialization, or

b Undifferentiated products or services or processes, or

c Products or services or processes with no or limited incremental value for customers or workflow

16.8.2Procedure for Processing of Application for Registration

i The start-up entity will have to submit its application form SR online in the Start-up Registration Form on the web portal.

16.8.3Combined Procedure for Registration and availing Financial Assistance

i The start-up entity will submit its application form SR for Registration and SF-Seed Funding financial assistance form, if the start-up opts for availing seed funding financial assistance, otherwise case will be processed only for Registration. Other financial assistance forms like IS-Interest Subsidy and Start-Lease Rental Subsidy, which are payable annually subject to the limit as defined in this Policy, can be filled as and when accrued at the end of the yea nder 16.8.4.

ii After initial scrutiny of all the application forms and requisite documents by the start-up cell, it will be forwarded to concerned nodal agency.

iii The Nodal agency will review the application forms and assistance forms of the startup entity and will forward its recommendations both for Registration as well as financial assistance (if applied for by the Start-up) within next 2 weeks of receipt of such application to the Start-up Coordination Committee. Nodal agency may schedule a call or a meeting with the startup entity, if it deems necessary.

iv The recommendations of the nodal agency will be put up before the Start-up Coordination Committee.

v The Start-up Coordination Committee may call the applicant for a presentation or any clarification in relation to either eligible activity or the cost marked against the eligible activity, or any of its components.

vi After the approval of the Start-up Coordination Committee w.r.t Registration of the start-up, Registration certificate will be issued by the Start-up Cell.

vii Start-up Coordination Committee will also record its recommendations concerning financial assistance to the start-up, if applied for, by the Start-up.

viii The recommendations of Start-up Coordination Committee concerning financial assistance to the start-up will be put up to the State Level Committee for considering sanction of fiscal incentives to the Registered startups.

ix Financial sanction with regard to the concerned financial assistance (seed funding in this case) will be issued after the approval by the State Level Committee for the fiscal incentives to the registered startups.

x All the financial assistance approved by the State level committee shall be disbursed according to the procedure defined in this policy.

16.8.4Procedure for availing assistance by Registered start-ups

i The applicant, once registered, will select the required financial assistance forms, i.e. IS-Interest Subsidy, Start- Lease Rental Subsidy, SF-Seed Funding, for availing financial assistance on the web portal in respective forms. Financial assistance forms like IS-Interest Subsidy and Start- Lease Rental Subsidy, which are payable annually subject to the limit as defined in this Policy, can be filled as and when accrued at the end of the year. For availing reimbursement of Stamp duty on registration of MOA / AOA, applicant once registered will submit form SD on the portal.

ii After due diligence of the application and requisite documents, it will be forwarded to concerned nodal agency except form SD which will be placed before the State Startup Coordination Committee for its recommendations after verification from the concerned Authority.

iii The Nodal agency will review the application of the startup entity and will share its recommendations within next 2 weeks of receipt of such application. Nodal agency may schedule a call or a meeting with the startup entity, if it deems necessary.

iv The recommendations of the nodal agency will be put up before the State Start-up Coordination Committee for a decision on total assistance eligible to the applicant.

v The State Start-up Coordination Committee may call the applicant for a presentation or any clarification in relation to either eligible activity or the cost marked against the Eligible activity, or any of its components.

vi The State Start-up Coordination Committee will record its recommendations.

vii The recommendations of State Start-up Coordination Committee will be put up to the State Level Committee for sanction of fiscal incentives.

viii Financial sanction with regard to the concerned financial assistance will be issued after the approval by the State Level Committee for the fiscal incentives to the registered start-ups.

ix All the financial assistance approved by the State Level committee shall be disbursed according to the procedure defined in this Policy.

16.8.5Schedule of Disbursement for Start-up: The disbursement of incentives will be as under:

Sr. No	Assistance Type	Disbursement Schedule
1	Interest Subsidy	Yearly basis
2	Lease Rental Subsidy	Yearly on submission of proof of payment
3	Seed Funding	In a single installment after the approval by state level committee
4	Reimbursement of stamp duty	In a single installment after the approval by state level committee

16.8.6Nodal Agencies

Remarks
As per procedure mentioned at clause 16.6
Reimbursement on actuals subject to ceiling
Seed Funding would be routed through State/ Center recognized incubators/ nodal agencies
100% reimbursement from stamp duty on registration of MOA/AOA to the Start-ups incubated or having operations in the state of Punjab.

i Introduction

1 Nodal Agencies are reputed institutions / organizations, which shall evaluate applications of Start-ups for recognition under policy and for availing monetary incentives once recognized. Besides evaluation, Nodal agencies shall play a crucial role in development of entrepreneurial ecosystem by acting as mentors to Start-ups and providing feedback where necessary.

2 In order to avail the benefits announced in the policy, an entity would be required to be registered as a Start-up by Start-up Punjab. To this effect, it would be required to submit an application online along with a note on innovation. All such registering entities application's need to be carefully reviewed by an expert committee hosted under the Nodal Agency. Nodal Agency shall mean reputed Government as well as other institutions/ organizations as approved by the Start-up Coordination Committee as Nodal Agencies for certifying Start-ups.

ii Objective

To review

1Applications of Start-ups for their recognition and

2The merit of the Start-up applications for monetary grants.

iii Selection of Nodal Agency

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

iv List of Nodal Agencies/ Ins

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

1Indian Institute of Technology (IIT), Ropar

2National Institute of Technology (NIT), Jalandhar

3Software Technology Park of India (STPI), Mohali

4ISB, Mohali

5IISER, Mohali

6Punjab Biotechnology Incubator, Mohali

7Thapar University, Patiala

8Punjab Technical University

9Institute of Nano Science and Technology (INST), Mohali

10National Agri-biotech Institute

11National Institute of Pharmaceutical Education and Research (NIPER)

12Punjab Agriculture University (PAU)

13Punjabi University (PU)

14Guru Nanak Dev University (GNDU)

15Punjab Innovation Mission (IMPunjab)

16.8.7 Startup Coordination Committee

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

1	Administrative Secretary, Industries and Commerce	Chairman
2	Director Industries and Commerce	Member
3	MD, PICTC	Member
4	Officer-in-charge, STPI	Member
5	GM, SIDBI, Regional Office, Chandigarh	Member
6	President, TiE, Chandigarh Chapter	Member
7	Representative of VC, PTU	Member
8	Representatives of Nodal Agencies/ Institutions	Member
9	Startup Experts from the Region as may be nominated by the Chairman	Member
10	Nodal Officer of Punjab Startup Cell	Convener

ii The Startup Coordination Committee will issue necessary Registration Certificate to the Startup units based on evaluation by Nodal Agencies for various fiscal incentives under the Policy.

16.8.8Startup Punjab Cell

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

16.9Scheme for exemption of various taxes on Food Processing industries

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

16.10 Scheme for Additional Support of Capital Subsidy to ESDM units

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

16.11 Scheme for Capital subsidy to IT/ITES, Micro and Small Manufacturing Units in Thrust Sector and Export Oriented Units and, Micro and Small Service Enterprises engaged in providing Research and Development activities

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

form IT

16.11.1 The unit shall remain in production for 5 years from the date of commercial production and shall submit annual production return.

16.11.2 In case of closure of the unit before the stipulated period of five years the entire amount of disbursed subsidy shall be recovered along with penal interest of 12 % as arrear of land revenue.

16.12 Scheme for Employment Generation Subsidy to Anchor Units

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

16.12.2 Other Conditions

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

ii The Employment Generation Subsidy for each direct employee (domicile of Punjab only) and having unique identification number where PF is being subscribed /ESIC number where ESI contribution is made, shall be calculated proportionately as per duration of employee in the relevant financial year.

iii The average no. of employees during last 3 years prior to start of expansion shall be considered as base no. of employees.

iv The incentive of EGS shall be available to the additional employees directly employed by the company over and above the base number of employees. For eg. If the base no. of employees is 2000 and new employees are 1500 then out of total 3500 employees the EGS benefit shall be given for 1500 employees in the 1st year.

v To maintain the base line of 2000 employees, the no. of employees having longer duration shall be excluded while calculating the incentive for new employees added during expansion. For eg. In case 500 employees have resigned or expelled out of base number of employees and 500 new employees have been added for claiming the incentive of 2000 new employees then 500 new employees having longer duration shall be excluded for calculating the incentive amount.

16.13 Scheme for Early Bird Units

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

16.13.1 After the inspection by Scrutiny Committee, the case will be placed to the State Level Committee for approval.

16.13.2 After issue of certificate to first five MSMEs and five large units in each new approved industrial park, no further proposal to be entertained.

16.14 Scheme for first Two **unit in Border Zone (BZ) & kandi Areas**

16.14.1 Procedure

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

i After the inspection by Scrutiny Committee, the case will then be placed before the State level sanctioning committee for sanction.

ii After issue of certificate to first Two unit in each manufacturing sector, defined service sector in Border zone & kandi Areas, no further proposal to be entertained.

16.15 Scheme for Migration to IBDP **7**

16.15.1 Industrial unit satisfying the definition as per clause 12.24.2.2 or 12.24.2.3 as the case may be shall file application at the Invest Punjab Business First portal in the prescribed relevant Form -'MU' or 'RT' along with relevant documents.

16.15.2 After the inspection by Scrutiny Committee, the case will then be placed before the State level committee for approval.

16.15.3 Conditions

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

16.16 Critical Industrial Infrastructure Development Scheme (CIIDS)

16.16.1 Eligibility Conditions

i Grant can be availed by PSIEC or any other state Agencies.

ii The location selected should be approved by the department of Environment.

iii The infrastructure created shall not involve public inconvenience and shall have necessary permissions from competent authority.

iv There shall be an unambiguous revenue generation plan that shall ensure maintenance of critical infrastructure in a self-sustaining manner.

v The requisite land for creating infrastructure shall have to be arranged by the agency from their own resources. However, in case of availability of public land, due permissions from the relevant authorities are essential.

16.16.2 Procedure of availing grant-in-aid:

i The State Agency shall submit the Preliminary proposal along with DPR dully approved by administrative secretary of the State Agency, on the prescribed

form-CIDA on Invest Punjab Business First portal of the department.

ii The project with a cost higher than Rs 2.00 crore can also be considered. However, the State grant will be calculated with project cost ceiling of Rs 2.00 crore.

16.16.3Project Approval

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

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

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

16.16.4Disbursement of grant-in-aid:

i For disbursement of grant-in-aid for creation/up- gradation of infrastructure, the Agency shall have to raise its contribution upfront.

ii The 1st instalment of grant-in-aid shall be released with the approval of the project.

iii 2nd and final instalment of grant-in-aid shall be released after submission of Utilization Certificate (UC) of the 1stinstalment of grant-in-aid by the agency.

iv Pending utilization of State Government grant, the funds will be parked in a separate dedicated account created for this purpose. Interest accrued, if any, on unutilized fund shall be adjusted against future disbursement under the scheme.

16.16.5Monitoring and Evaluation

i The State Level Steering Committee (SLSC) will be the apex body for co-coordinating and overseeing the progress of the projects.

ii The project shall be completed by the Agency within 18 months of the receipt of the Sanction Letter, or such extended time as the SLSC may, on its satisfaction as to the reasons of delay, grant.

16.17Scheme for availing assistance under the State Mini Cluster Development

16.17.1Eligibility

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

16.17.2Diagnostic Study

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

16.17.3Quantum of Assistance

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

i **Soft Interventions:** Maximum Limit 10 lakh. SPV contribution 30 % and State Assistance shall be limited to 70%.

ii **Hard interventions:** 70% of the project cost subject to Maximum of 5.0 crore/per project. Total state assistance shall not exceed Rs 5.0 crore.

16.17.4Other conditions

i The entire cost of land shall be borne by the SPV. In case of existing land and building is provided by stakeholder, the cost of land and building will be decided on the basis of valuation report prepared by an approved agency of the State Government. The cost of land and building shall be taken towards the contribution of the SPV in the project. CFC can also be set up on leased premises, however, irrevocable lease shall be not less than a period of 10 years.

ii It is necessary to form an SPV prior to setting up of and running the proposed CFC. The SPV shall consist of members who fall under the definition of Micro and Small enterprises? The member units should have filed UAM with the concerned DIC. The SPV should have a character of inclusiveness wherein provision for enrolling new members to enable prospective entrepreneurs in the cluster to utilize the facility should be provided. In addition to the contributing members of the SPV, the organizers should obtain written commitments from users of the proposed facilities so that its benefits can be further enlarged. The bye-laws of SPV should have provisions for one State Govt. officer as member of the SPV.

iii The CFC may be utilized by the SPV members and as also others in the cluster.

iv Escalation in the cost of project above the sanctioned amount, due to any reason, will be borne by the SPV.

v User charges for services of CFC shall be close to prevailing market prices, as decided by the Governing Council of the SPV. The SPV members may be given reasonable preference in user charges and capacity utilization.

vi The CFC with cost higher than Rs 5.00 crore can also be considered. However, the State grant will be calculated with project cost ceiling of Rs 5.00 crore.

vii An Agreement between State Government and the SPV shall be signed for CFC projects in the format prescribed by GOI for MSE-CDP.

viii In case of any conflict in the implementation then the guidelines framed by MSME GOI for the MSE-CDP programme shall prevail.

16.17.5How to apply

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

16.17.6Project Approval

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

1.	Administrative Secretary Industries & Commerce	Chairman
2.	Director Industries & Commerce	Member
3.	Representative of Finance Department	Member
4.	Director, MSMEs Development Institute of GoIat Ludhiana	Member
5.	General Manager/DGM,PSIDC (project appraising body)	Member

6.	Representative of Punjab National Bank (Lead Bank of the State)	Member
7.	Addl Director/Joint director/Deputy Director Director	Member-Secretary

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

i DPR shall be got appraised through PSIDC or any other scheduled bank, at the cost of SPV.

ii The meeting shall be convened once in two months. Meeting can however, be called at any other time at the discretion of the Chairman of the State Level Steering Committee.

iii These preliminary applications along with a Diagnostic Study Report (DSR) shall be put up to the office of Director Industries & Commerce for acceptance. On acceptance, the case shall be put up to the State Level Steering Committee meeting for approval for conducting Detailed Project Report (DPR).

iv The DPR shall be prepared by the Special Purpose Vehicle (SPV) through empanelled Consultant, who is competent to prepare such document and having sufficient experience of conducting similar studies in the past. The DPR shall also be got validated by the members of the SPV and the concerned GM DIC. The SPV may apply for grant-in-aid amounting to Rs. 3.00 lacs to conduct the DPR. Director Industries & Commerce shall be competent to sanction cost of Rs.3.00 lakh as DPR charges to be paid to the Consultant. The cost of DPR shall be adjusted in the total eligible grant of Rs. 5.0 crores.

v The project implementation shall be done by a committee constituted by the SPV under the supervision of the concerned GM DIC.

vi Purchase Committee: The Purchase Committee shall consist of the following members.

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

16.17.7Disbursement of Grant-in-aid

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

i 1st Instalment of grant-in-aid shall be released after compliance of the following formalities:

1 Land should be registered in the name of the Special Purpose Vehicle (SPV)

2 The SPV has opened the bank account dedicated for the purpose of deposit of contribution of the SPV and State Government grant.

3 Documentary proof of margin money contribution for working capital.

4 After execution of the agreement by SPV with the State Government.

5 50% (1st instalment) amount of grant-in-aid shall be released only after Purchase Committee constituted for this purpose has recommended the grant-in-aid after ensuring that the transparent tendering process for construction of building and procurement of machinery has been finalized.

ii 2nd and final instalment of grant-in-aid shall be released after compliance of the following formalities:

1 Submission of Utilization Certificate (UC) of the 1st instalment of grant-in-aid duly verified by concerned GM of District Industries Centre.

2 Physical Inspection Report of the status of CFC by the concerned GM of District

Industries Centre.

3 Recommendations of the Purchase Committee (Minutes) for release of 2nd Instalment of grant-in-aid with the details of plant & machinery finalized.

iii Pending utilization of State Government grant, the funds will be parked in a separate dedicated account created for this purpose. Interest accrued, if any, on unutilized fund shall be adjusted against future disbursement under the scheme.

iv The capping limit of grant-in-aid including soft interventions, cost of DPR etc., shall be Rs. 1.80 crores.

16.17.9Monitoring and Evaluation

i The State Level Steering Committee (SLSC) will be the apex body for coordinating and overseeing the progress of the projects.

ii SLSC will also facilitate the SPV members for obtaining State Government approvals from the other department.

iii The project implementation period shall be 2 years from the date of approval by SLSC. This period can be extended by the SLSC, keeping in view the justification of the delay.

iv The SPV will run the Common Facility Centre (CFC) for a period of 10 years from the date of going into operation. In case of its closure and violation of the terms & conditions of the sanction letter by the SPV, the possession of the CFC shall be taken over by the State Government.

v The SPV shall, at its own cost, insure and keep insured all the plant, machinery, fixtures and equipment of the CFC for a minimum period of 10 years. In case of loss of damage to such plant, machinery, fixtures and equipment, etc., the insurance claim shall be payable to the State Government.

vi All plant, machinery, fixtures and equipment procured for the purpose of the CFC with the support of the State Government grant shall be the exclusive property of the Government.

vii The establishment of the CFC, including civil works, if any, shall be completed by the SPV within 18 months of the receipt of the Sanction Letter, or such extended time as the State Government may, on its satisfaction as to the reasons of delay, grant.

viii Books of Accounts of the expenses incurred for the purchase of fixed assets for the purpose of setting up of CFC shall be maintained by the Implementing Agency. The accounts books shall be open for inspection by the statutory auditors/auditors of the State Government.

ix SPV will submit a copy of audited balance sheet at the close of each financial year in the office of concerned GM, DIC before September.

16.18Scheme for grant of Special Relief Package for Sick MSME & Large Units

16.18.1Eligibility

i All MSME units fulfilling the criteria of RBI laid down in the comprehensive framework for revival and rehabilitation of Micro, Small & Medium Enterprises (MSME), which provides for restructuring of loan and other financial assistance availed by MSME units from the Banks.

ii All Large units registered / declared sick by the NCLT.

iii Units acquiring large sick units subject to following conditions: -

1 Minimum enterprise value of sick unit shall be Rs. 50 Crore

2 the sick unit shall fulfil the following criteria:

Existed for atleast 5 years

And

{Incurred accumulated losses equal to, or exceeding its entire net worth at the end of last financial year

Or

categorized as NPA in last 8 quarters consecutively}

16.18.2Procedure

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

i. Administrative Secretary Industries & Commerce	Chairman
ii. Administrative Secretary, Taxation	Member
iii. Administrative Secretary, Power	Member
iv. Chairman, PSPCL	Member
v. Administrative Secretary, Local Government	Member
vi. Managing Director, PSIDC	Member
vii. Managing Director, PFC	Member
viii. Representative of concerned Banks	Member
ix. Regional Head, RBI	Member
x. Director, Industries & Commerce	Member
xi. Addl. Dir./Jt. Dir. / Dy. Dir. Industries & Commerce	Member
Secretary	

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

16.18.3Application for Registration

i Financial Institutions or banks desirous of reviving a sick unit financed by them may apply on the web portal in the Form S(a) for availing of reliefs and concessions.

ii Any viable sick non-BIFR/SSI unit can also apply on the web portal directly by in Form S(b)

iii Such applications should be accompanied by a proposed Revival Scheme giving the causes of sickness, Revival measures as per guidelines of Forum and promoters contribution and also audited Balance Sheet for last five years.

16.18.4Preliminary Scrutiny

16.18.5A Cell in the Department of Industries & Commerce will carry out a preliminary scrutiny mainly on the following aspects:

i Is the applicant unit eligible for grant of reliefs under this Scheme in terms of Clause-16.33.1 herein?

ii Is the applicant unit actually sick as defined by RBI/BIFR.

iii Is the applicant unit actually sick as per clause 16.33.1(iii).

iv Is the application accompanied by a proposed Revival Scheme?

v Is the application accompanied by the unit's audited accounts for preceding three years?

vi Are the auditor's remarks dealt and complied with fully and satisfactorily?

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

16.18.6Reference to Consultants

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

i Indicate whether there has been mismanagement or willful siphoning off funds.

ii Study if the unit in question is a 'viable sick unit'

iii If yes, prepare a draft revival scheme for the unit under the broad parameters of the scheme. The package will incorporate the reliefs and concessions to be granted by the various agencies and sacrifices to be borne by each of them, which will also be quantified. The consultant will complete the study and submit its report to the Special Cell. The cost of the study will be borne by the applicant.

16.18.7Circulation amongst the Members of Forum

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

16.18.8Sanctions by the Concerned Agencies

i After the 'in principle' approval of the Forum, the case shall be placed before the Punjab Industrial and Business Development Board for consideration.

ii After the approval of board, the scheme will be referred to the concerned agencies, for the reliefs and concessions / sacrifices as envisaged, within a period of 30 days. In case they are not in a position to grant their consent within this time period, they will advise the Forum in writing accordingly, giving cogent reasons for non-grant of the reliefs and concessions as envisaged within the given time. In case the financing bank and / or financial institution are not agreeable to sanction rehabilitation assistance to the unit, they shall have to state cogent reasons for the consideration of the Forum.

iii Decision of Punjab Industrial and Business Development Board constituted under the policy, would be binding on all the Departments of the State Government.

iv The unit shall apply for the benefit of Electricity Duty & Reimbursement of SGST within 3 months of issue of approval letter, as per procedure prescribed in Chapter 16 respectively.

16.18.9Time frame for issuance of orders

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

16.18.10 Other Conditions

i Forum will carry out periodical reviews, apart from annual review of the performance of the unit under revival. During the period of revival, the unit shall arrange of auditing of its accounts by a firm of chartered accountants as approved by the Forum.

ii The unit which avails of reliefs under this Scheme shall neither declare dividend nor pay interest on the deposits put up by the promoters during the currency of the revival package.

iii The industrial unit availing of the incentives under this Scheme shall install and effectively operate and maintain pollution control measures as per standards prescribed and approved by the competent authority in this regard.

iv The industrial unit shall have to remain in production continuously, at least, till the expiry of the revival period granted by the Board.

v The industrial unit shall furnish details regarding production, employment or any other information, which the State Government and Forum may require from time to time.

16.19Procedure for availing Special fiscal incentives to existing industries to switch over to Paddy Straw fuel based boilers

SNo.	Quantum of Incentive	Procedure

(a)	Reimbursement of 100% net SGST for 7 years, with a cap of 75% of total investment for installation of paddy straw fired boiler.	The unit shall apply on the web portal in accordance with the procedure mentioned in Chapter – 16.
(b)	100% exemption/reimbursement from stamp duty on purchase or lease of land and building to be exclusively used for storage of paddy straw.	The unit shall apply on the web portal in accordance with the procedure mentioned in Chapter – 8 within 3 months from the date of issuance of certificate by PPCB as per clause 16.34.1(i) or within 3 months from the date of approval of ICAF whichever is later.

16.19.1Other Conditions

i PPCB shall certify the completion/commissioning of Boiler after switching over to paddy straw fuel.

ii The use of paddy straw in the boiler shall be monitored by PPCB and in case of failing to comply with the guidelines of PPCB, future disbursement of above fiscal incentive will be stopped.

iii These incentives shall be available on first-come, first serve basis to 50 first such industries, subject to maximum cumulative reimbursement of aforesaid incentives upto Rs. 25 crores, whichever is arrived earlier. The units applying under this category will have to install paddy straw fuel-based boiler within 9 months of submission of CAF on IPBF portal.

16.20Scheme for State Award to MSMEs

16.20.1Quantum and categories of awards:

i State awards of amount Rs. 1.00 Lakh each and a Certificate shall be given to Micro, Small and Medium Enterprises operating in the sectors of Agro& Food processing, Automobiles & Auto parts, Textiles, Engineering, Pharmaceuticals, IT & Electronics, Sports, Hand tools and Leather Industry as per the following:

SNo.	Sector	Category 1: Micro & Small	Category 2: Medium	Total
1.	Agro& Food Processing	1 Award	1 Award	2 Awards
2.	Automobiles & Auto Parts	1 Award	1 Award	2 Awards
3.	Textiles	1 Award	1 Award	2 Awards
4.	Engineering	1 Award	1 Award	2 Awards
5.	Pharmaceuticals	1 Award	1 Award	2 Awards
6.	IT & Electronics	1 Award	1 Award	2 Awards
7.	Sports	1 Award	1 Award	2 Awards
8.	Hand Tools	1 Award	1 Award	2 Awards
9.	Leather Industry	1 Award	1 Award	2 Awards

ii Criteria

The criteria for evaluation for Award has been notified vide No.: PIU/IBDP-2017/ Criteria/MSME Awards/3942 dated 09-10-2019.

16.20.2Composition of District Level Scrutiny Committee

The District Level Scrutiny Committee will consist of following:

Sr.No.	Description	Status
1.	GM, District Industries Centre of the respective District	Chairman
2.	STO, Quality Marking Centre	Member

3.	Assistant Director, MSME-DI, Ludhiana	Member
4.	FM/PM DIC	Convener

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

16.20.3Composition of State Level Scrutiny Committee

The State Level Scrutiny Committee will consist of following:

Sr.No.	Description	Status
1.	The Director, Industries &Commerce, Punjab	Chairman
2.	Representative of Managing Director, PSIEC, not below the rank of DGM	Member
3.	Deputy Director,BIS,Sector-34,Chandigarh	Member
4.	Director/Deputy Director, MSME-DI, Ludhiana	Member
5.	Additional/Joint/Deputy Director (Technical Branch)	Member-Secretary

16.20.4Composition of State Award Selection Committee (SASC)

The State Level Selection Committee will consist of following:

Sr.No.	Description	Status
1.	The Administrative Secretary, Industries & Commerce Department, Punjab	Chairman
2.	Director of Industries & Commerce Punjab	Member
3.	Director, MSME-DI, Ludhiana	Member
4.	Director, National institute of Technology, Jalandhar	Member
5.	Managing Director, PSIEC, Chandigarh	Member
6.	Director,BIS,Sector-34, Chandigarh	Member
7.	Representatives of one State Level MSME Associations	Member
8.	Additional/Joint/Deputy Director (Technical Branch)	Member-Secretary

16.20.5Procedure

i The unit shall apply in the proscribed format Y on the web portal along with required documents. The State Level Scrutiny Committee after proper screening is to select eligible MSME in order of merit for the consideration of the State Award Selection Committee.

ii The certification under ZED scheme shall be given a significant weightage in the evaluation criteria.

iii The Awardees should not be considered for the same Award in the subsequent 5 year(s).

iv State Award Selection Committee before approving the names for State Awards would institute such inquiries as may be necessary that the entrepreneur has been abiding by all statutory requirements in vogue, is maintaining the proper documentation and is also not involved in any economic/other offence for which enquiry/legal action is pending. The MSE status of the enterprise for the Award year be specifically verified and certified keeping in view the investment limit permissible in Plant & Machinery as also other norms in vogue and in accordance with the provisions contained in the Micro, Small and Medium Enterprises Development (MSMED) Act. 2006.

v	A Committee consisting of the GM, DIC and In-charge of the Quality marking centre in the respective district shall visit the MSE to verify the information furnished in the application

form including details of technology, performance, quality, MSE status, growth rate/trend etc. and prepare a report for consideration of SASC.

vi SASC will select the awardees on the basis of merit and its decision will be final.

Chapter 17: Non-Fiscal Incentives

17.1. General Provision

The State would issue separate notifications in line with the provisions of the policy regarding various non-fiscal incentives. The notification would inter-alia lay down in detail, eligibility criteria, terms and conditions, amongst other relevant modalities for availing the incentives. In case of any conflict or contradiction in the provisions contained in the policy and notification issued in this regard, the provisions of notification shall prevail for all intent and purposes.

The Concerned Department while issuing relevant notification will ensure that there are aligned with the provisions made under this Policy.

17.2. Department of Housing and Urban Development

17.2.1. **Exemption from the Provisions of PAPRA**

All Industrial Parks including Textile, Food, IT, Electronics etc. approved by the State or Central Government exempted under the IBDP 2017 shall continue to be exempted from the provisions of Punjab Apartment and Property Regulation Act (PAPRA) 1995, in accordance with the powers vested with the State Government under Section 44 of the Act subject to condition the conditions that Section 5(11), Section 32, and Section 36 to 39 shall remain applicable.

17.2.2. **Logistic Park in sector 102 SAS Nagar**

Proposed Transport Nagar in SAS Nagar shall be developed as state of the Art Logistic Park.

17.2.3. **Relaxation in Building Bye Laws: -**

The Building Bye-laws including ECS, Parking, Ground Coverage and FAR shall be liberalized for Garment/Hosiery Industry, Sports Goods Industry

17.2.4. **IT/ITES/Knowledge Parks**

17.2.4.1. Minimum area required for plotted Park will be 10 acre subject to provisions of the relevant Master Plan. The Park will be allowed maximum of 10% commercial, 30% residential component and remaining 60% for IT/ITES/Knowledge Industry. However, the provisions of the respective Master Plan with regard to minimum area requirement shall be adhered.

17.2.4.1 To promote Green building by Industry, state will formulate separate guidelines.

17.2.5 **Tourism Sector**

17.2.5.1 Heritage hotels situated on narrow roads in urban areas which arrange for a dedicated alternative parking on a 40/60 feet wide road and provide for the park and ride system from hotel to parking place, shall be permitted to operate. Similarly, heritage hotels situated on narrow roads in Rural and Panchayat/Rural Areas will be permitted to operate. The same shall be applicable for existing heritage buildings proposed to be used as Heritage hotels

17.2.5.2 The State will declare Old City area in prominent cities like Amritsar, Ludhiana, Jalandhar, Patiala etc. where area is not available for parking vehicles. Hotel constructions which are of 20 years or above shall be exempted from parking places. The State will provide dedicated alternative parking and park and ride system from hotel to parking place and a congestion charge can be levied on all such hotels.

17.2.6 **Retail Service Industry**

The State will review norms for infrastructure development for Retail and work towards providing following:

17.2.6.1 The retail projects will be allowed FAR of 1:3 in the state.

17.2.6.2 The retail project will be allowed to set up the Recreation Ground (RG) area for the customers.

17.2.6.3 The retail project will be allowed larger number of car parks in retail development without FAR implications.

17.2.6.4 The restriction on building heights will be relaxed subject to air safety norms.

17.2.7 **Shifting of Industries from residential areas or other non-conforming zones**

A large number of industrial units are currently operating in the areas earmarked for residential usage or other non-conforming zones as per approved Master Plan and they were required to shift their units within stipulated time limit from such areas. The State will encourage these units to move to the approved industrial zones/industrial estates by providing following:

17.2.7.1 The existing site will be allowed for permissible usage as per master plan without any CLU charges

17.2.7.2 Shifting of electricity connection without any additional charges.

17.2.7.3 Shifting of municipal services without any additional charges.

17.2.7.4 No CLU, EDC or License Fee on the new industrial site

17.2.7.5 After shifting to new location, type of such industry may change

17.2.8 **Infrastructure in Industrial zone under the Master Plans**

50% of the EDC Collection from Industry set up in Industrial Zone shall be utilized for development of Infrastructure like Roads, Power lines/Transformers, water, sewerage etc. A Committee under the chairman ship of PSIC shall monitor the Utlisation of EDC in these Industrial zones.

17.3 Department of Labour

17.3.1 The State will allow women employees to work in night shifts subject to the employer providing the necessary security and other requisite arrangements for its women employees.

17.3.2 The State would allow permission to the companies to have 24*7 operations to run in three shifts, subject to approved precautionary measures taken to ensure the safety of employees, particularly women.

17.3.3 In order to promote the retail industry in Punjab, and generate employment opportunities for local youth, the State will provide following relaxation:

17.3.3.1 Retail enterprises shall be allowed to stay open 365 days a year provided employees are given compulsory weekly offs without any deduction of benefits

17.3.3.2 Retail enterprises and warehouses shall be allowed to stay open 24*7 in 3 shifts

17.3.3.3 Women employees shall be allowed to work in night shifts till 11 pm provided the employer provides necessary security and arranges to ensure women employees reach home safe.

17.4 Department of Transport

The State would grant exemption from motor vehicle tax on buses plied by the Industry for its employees.

17.5 Department of Food and Civil Supplies

In order to promote retail service industry in the State, the following will be provided:

17.5.1 Food and Grocery business retail (only perishable goods) operating in Punjab shall be included under “Essential Services”.

17.5.2 Stocking limits for essential commodities under Essential Commodities Act will be reviewed for retail enterprises.

17.5.3 To Boost export, certified star rated export house shall be included under Essential Services.

17.6 Department of Industries & Commerce/Punjab Small Industries & Export Corporation

17.6.1 The services given by PSIEC to the allottees shall be made online with notified timelines for each service including verifi ction through GM, DIC.

17.6.2 Under the EoDB initiatives, the powers exercised by PSIEC for estate management shall be delegated to GM, DICs for estate related work wherever feasible.

Chapter 18: Stakeholder Engagement and Policy Implementation Unit

18.1. Stakeholder Engagement

18.1.1. Industrial growth and development requires engagement with a very diverse set of stakeholders. The Stakeholder engagement will be a key essential for the success of the Policy. Following are the key Stakeholders in the implementation of the Policy:

(i) Various State Government Departments
(ii) Various Central Government Departments
(iii) Key Industry leaders from the State and outside
(iv) Industry Associations at National, State and District level
(v) Private Sector Players in Infrastructure, Skills, Research, Technology etc.
(vi) Reputed Government or other Institutions in any area of Industrial Development
(vii) Academic Institutions
(viii) Development Agencies
(ix)

Civil Society 18.1.2. The State will involve various stakeholders in the roll out and implementation of the policy in the following manner:

(i) Updating all the stakeholders about the policy provisions, operational guidelines and amendments from time to time
(ii) Updating all the stakeholders about the progress on implementation
(iii) Involve key stakeholders in the apex review and monitoring mechanism
(iv) Involve key stakeholders at the district in the district level review and monitoring mechanism
(v) Specific Partnerships on various initiatives and events
(vi)

Specific Partnerships on projects 18.1.3 The State will prepare a detailed Stakeholder engagement plan identifying the key stakeholders and their involvement in achieving the objectives of the policy.

18.2 Strategic Plan and Performance Indicators

The State has prepared a strategic plan and performance indicators in line with the vision, mission and goals of the Policy. The Plan and performance indicators will be finalized within three months of notification of the policy and will be duly notified. The plan will create a baseline for measurement of performance for the implementation of the Policy.

18.3 Policy Implementation Unit

The State realizes the importance of effective implementation of this policy, and therefore, has setup a Policy Implementation Unit (PIU) vide Notification no. 1503 dated 13.11.2017 cutting across all the strategic pillars and sector specific activities. The key activities of PIU shall be:

i. To create awareness about the policy amongst the stakeholders
ii.
To prepare a detailed policy implementation plan with clearly defined timelines and responsibilities for each of the strategic pillar:
   a. Infrastructure
   b. Power
   c. MSME
   d. Startup and Entrepreneurship
   e. Skill Development
   f. Ease of Doing Business
   g. Fiscal and Non-Fiscal Incentives
   h. Stakeholder Engagement
iii. To prepare a detailed policy implementation plan with clearly defined timelines

and responsibilities for sector specific strategies for various manufacturing and service industry sectors.

iv. To prepare a detailed policy implementation plan with clearly defined timelines and responsibilities for availing assistance under various Central Government schemes for infrastructure as well unit level assistance from various Ministries such as MSME, DIPP, MEITY, MoFPI etc.

v. To assist the State in restructuring institutional support for the implementation of the policy and build capacity of the institutions for investment promotion and industrial development.

vi. To prepare concept note, pre-feasibility and other relevant reports for implementation of the policy.

vii. To assist the State in selection of various project specific agencies for implementation, wherever required.

viii. To assist in weekly, monthly, quarterly and yearly review of the implementation of the policy as per the governance mechanism

ix. Develop a comprehensive dashboard to track policy implementation

x. To assist in review of various policy areas in view of the best practices at national and international level.

xi. To carry out impact analysis of the Policy on economic growth, job creation and other important economic indicators in order to maximise results of public investments of Govt. of Punjab for industrial and business development in the State and make forecasts for resources required.

18.3.2 The PIU will be strengthened under the aegis of the Department of Industries and Commerce and will be supported by Knowledge Partners, Experts and Professional Consultants as may be required for smooth implementation of the Policy.

18.4 Governance Mechanism for Implementation of the Policy

18.4.1 Punjab Industrial and Business Development Board

i The State has constituted vide notification no. 1483 dated 13.11.2017, the Punjab Industrial and Business Development Board under the Chairmanship of Chief Minister and comprising of other Ministers, Chief Secretary and Administrative Secretaries of relevant departments under IBDP 2017 and same shall continue for this Policy too.

ii The Board has been empowered to take all the necessary decisions for the smooth implementation of the policy including but not limited

a To interpret and relax any provision of the Policy

b To frame, amend, relax, interpret any guidelines or schemes under the Policy

c To review the progress of initiatives under various strategic pillars of the Policy namely Infrastructure, Power, MSME, Startup, Skill Development, Ease of Doing Business, Fiscal and non-Fiscal incentives by different departments and agencies

and give suitable directions towards achieving the vision, mission, goals and objectives envisaged in the policy.

d To review various measures for enhancing ease of doing business in the State and particularly ensure setting up of Business First portal for providing online services to the businesses in the State and issue necessary directions to the departments and agencies.

e To review the performance of departments and agencies in availing and utilising grants from Central Government under various schemes and programs and resolve difficulties, if any.

f Approval and sanction, on behalf of the Government, of any fiscal incentives or other benefits to an investment proposal or project, falling outside the policies of the Government of Punjab by way of amendment of, addition to, exception to such policy; including

relaxation of rules and regulations and provisions of legal, institutional and financial dispensation, as may be the case.

g No formal examination of proposals put up to the Board will be necessary either in the Administrative Department or in the Finance Department and decisions of the Board would be conveyed to the concerned department.

h All decisions taken by the Board shall be considered directives of the government.

i Without prejudice to the above, to generally take up any other issue related with industrial development and economic growth of the State and issue necessary guidelines and directions.

iii The Board will further have a committee on "Revival of Industry and Fiscal Incentives" under the Chairman of the Board and comprising of such other members as may be notified in this regard to consider and approve proposals for revival of industry and fiscal incentives as may be required to be approved by the Board.

18.4.2Executive Committee

i The State has constituted vide notification no. 1498 dated 13.11.2017, an Executive Committee under the Chairmanship of Chief Secretary and comprising of relevant Administrative Secretaries under IBDP 2017 and same shall continue for this Policy too.

ii The Executive Committee discharge the following functions:

a To review the progress of implementation of the policy and follow up on the decisions taken by the Board

b To review and resolve the inter-departmental issues

c To review the progress of various initiatives for Ease of Doing Business

d To review the progress of issues pending with Central Government and utilization of funds under various schemes of Central Government and resolving issues if any.

e To discharge any other function or power, which may be assigned by the Board

18.4.3Sectoral Committees

i Sectoral Committees under Administrative Secretary, Industries & Commerce and comprising of concerned HODs/Heads of relevant implementing/Executing agencies have been notified vide no. 1493 dated 13.11.2017 under IBDP-2017 and same shall continue for this policy.

ii The Sectoral Committees will review and follow up on the decisions of Implementation Council and Steering Committee and resolve operational problems in the implementation of the Policy:

a Infrastructure & Power

b MSMEs, Startup & Skills

c Ease of Doing Business, Fiscal and non-Fiscal incentives

d Sectoral roadmaps for manufacturing and service sector

18.4.4The PIU will support these committees in proper review, issue resolution and expeditious implementation of the policy.

Annexure - A

Net GST formula in accordance with Clause No. 12.26

a) Definition:

Net SGST to be considered for Reimbursement means that the eligible unit will be entitled to get reimbursement of SGST amount paid through cash ledger against the output liability of SGST on sale of eligible products. The eligible unit shall first have to utilize all the eligible ITC available in its Credit Ledger maintained on the common portal, including eligible ITC of IGST as provided under Section 49 of the Punjab Goods & Services Tax Act, 2017 as may be amended from time to time, before adjusting the SGST amount through Cash L

b)The quantum of 'net SGST' shall be computed as under: -

$$\text{If A} = \frac{(\text{Net CGST} + \text{Net SGST})}{2}$$

1) If GST rate is up to 10% Incentive amount=100% of A
2) If GST rate is more than 10% and up to 15% Incentive amount= 75% of A
3) If GST rate is more than 15 % and up to 20% Incentive amount = 50% of A
4) If GST rate is more than 20% Incentive amount= 25% of A

Provided that

A)In the case of a unit with multiple outputs having more than one GST rate the incentive amount as above shall be calculated pro rata to the respective sales (value as defined in GST law) of eligible outputs; and

B)if the amount calculated as above is less than 2.5% of the FCI in any particular year the unit will be entitled to get such difference as the additional amount of incentive subject to the fact that it has been able to achieve sales of three times of the FCI. For example if the GST incentive for a unit with FCI worth Rs 100 cr and sales of Rs 310 cr in a FY comes to Rs 1 crore in a FY, the unit shall be able to get an additional amount of Rs 1.5 cr as incentive. The unit operating for a part of the year in the year of commencement of business or in the terminal year of the incentive period will get the amount on pro rata basis with the requirement of sales being three times of FCI also applying on a pro rata basis. Provided, for

anchor units engaged in manufacturing of Food Products (Division 10 of National Industrial Classification 2008 in terms of Clause 3.1.1 of Detailed Schemes & Operational Guidelines-2018) except paddy/rice processing units, the aforesaid incentive shall be available if it has been able to achieve sales (including Inter-state Supply on which GST has been paid) of one time of the FCI for the units having a FCI of upto 200 Crore and of 0.5 time of the FCI for the units having a FCI of more than Rs. 200 Crore subject to minimum turnover of Rs. 200 Crores. For example;

(i). if the GST incentive for a anchor unit engaged in manufacturing of Food Products (Division 10 of National Industrial Classification 2008 in terms of Clause 3.1.1 of Detailed Schemes & Operational Guidelines-2018) except for Paddy / Rice processing unit with FCI worth Rs. 200 crore and sales of Rs. 210 crore in a FY comes to Rs. 2 crore in a FY, the unit shall be able to get an additional amount of Rs. 3 crore as incentive.

(ii). if the GST incentive for a anchor unit engaged in manufacturing of Food Products (Division 10 of National Industrial Classification 2008 in terms of Clause 3.1.1 of Detailed Schemes & Operational Guidelines-2018) except for Paddy / Rice processing unit with FCI worth Rs. 300 crore and sales of Rs. 150 crore (0.5 times of Rs.300 crore but less than minimum turnover of Rs.200 crore) in a FY comes to Rs. 3 crore then the unit will not be able to get any additional incentive of Rs. 4.5 crore as incentive, however if the GST incentive for a unit with FCI worth Rs. 300 crore and sales of Rs. 200 crore in a FY comes to Rs. 3 crore then unit will get additional amount of Rs. 4.5 crore as incentive.

c)Overall quantum and/or period for claim of incentives shall remain same as defined in Chapter – 12 of IBDP-2022 (as amended from time to time) for the respective category.

Availing of incentives up to the overall ceiling i.e. 200%/ 125% / 100% of FCI, as applicable shall depend upon the capacity utilization of the unit during the eligibility period.

d)Separate registration by eligible unit under GST: Eligible unit shall have to obtain a separate registration under GST Act for manufacturing of eligible products only. The eligible unit shall not carry out any trading activity or any services not relating to eligible products from its place of business. The eligible unit shall have to obtain a separate registration, if the unit carries out trading activity or any services not relating to eligible products.

e)Where the eligible unit engages in trading activity or any services relating to eligible products, it shall be liable to maintain separate accounts/records for trading for services related to eligible products.

f)Beyond the above formulation, following terms and conditions shall be applicable: - a)In case of Units which have opted for Composition Levy Us 10 of the Punjab GST Act 2017, the incentives shall be the amount paid by such Unit to the State, as per the returns filed by the Unit.

b)The incentive shall exclude any refunds entitled to be obtained by the taxpayer for any reason including on exports, or deemed exports.

c)The incentive shall not apply to Tax liable to be revised on account of any credit note issued to the recipient (buyer).

d)The incentive shall not apply to any tax that may become payable due to any show-cause notice issued by the department on grounds of collusion, fraud, misrepresentation and other similar grounds mentioned in the GST law requiring penal action.

e)The incentive shall not be given in respect of any tax credits which the tax payer has failed to avail on any grounds whatsoever (like late filing of prescribed return or the fraudulent conduct of his supplier etc.) f)The amount of input tax credit available in the electronic credit ledger of the registered person on account of integrated tax shall first be utilized towards payment of integrated tax and the amount remaining, if any, shall be utilized equally towards the payment of Central tax and State tax.

g)The utilization of ITC shall be regulated on the following lines: -

The amount of input tax credit available in the electronic credit ledger of the registered person on account of-

1.integrated tax shall first be utilized towards payment of integrated tax and the amount remaining, if any, may be utilized equally towards the payment of Central tax and State tax, or as the case may be;

2.the central tax shall first be utilized towards payment of central tax and the amount remaining, if any, may be utilized towards the payment of integrated tax;

3.the State tax shall first be utilized towards payment of State tax and the amount remaining, if any, may be utilized towards payment of integrated tax

4.Provided that the input tax credit on account of State tax shall be utilized towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integ ched: -

Illustration-1

M/s ABC is manufacturer of readymade garments and has tax liability of Rs. 1 Lakh (IGST-50,000/-, CGST-25,000/-, SGST-25,000/-). He has made inter-State purchase with IGST ITC amounting to Rs. 75,000/- and has made local purchase with CGST ITC and SGST ITC of Rs. 7,500/- each.

Description	IGST	CGST	SGST
Tax Liability	50,000	25,000	25,000
IGST ITC	50000	*12500	*12500
CGST ITC		7,500	
SGST ITC			7,500
Tax paid in cash	**NIL**	**5,000**	**5,000**

***Balance ITC IGST has been equally utilized for discharge of CGST and SGST tax liability.**

As per formula proposed, the total incentive is calculated is
Formula = (C+S)/2 = (5000+5000)/2 = 5,000/-
Since the commodity is taxable at the rate of 12%, therefore incentive allowed is 75% of formula i.e. 75/100 * 5000 = Rs. 3,750/-

Illustration-2

M/s XYZ is manufacturer of high strength steel has total liability of Rs. 1 Lakh, (IGST-60,000/-, CGST-20,000, SGST-20,000). He has made inter-State purchase with IGST ITC amounting to Rs. 80,000/- and has made local purchase with CGST ITC and SGST ITC of Rs. 5,000/- each.

Description	IGST	CGST	SGST
Tax Liability	60,000	20,000	20,000
IGST ITC	60,000	*10,000	*10,000
CGST ITC		5,000	
SGST ITC			5,000
Tax paid in cash	**NIL**	**5,000**	**5,000**

***Balance ITC IGST has been equally utilized for discharge of CGST and SGST tax liability.** As per formula proposed, the total incentive is calculated is

Formula = (C+S)/2 = 10,000/2 = 5,000/-

Since commodity is taxable at the rate of 18%, therefore incentive allowed is 50% of formula i.e. 50/100 * 5000 = Rs. 2,500/-

Illustration-3

M/s ABC is manufacturer and exporter (assuming the commodity is taxable @12%). The taxpayer has exports amounting to Rs. 5,00,000/- (without payment of tax under LUT) and Intra State outward supplies of Rs. 15,00,000/-. The tax liability is of Rs. 1,80,000/- (CGST-90,000/-, SGST-90,000/-). There are inward supplies (excluding capital goods) having ITC amounting to Rs. 1,00,000/-(IGST 80,000/-, CGST 10,000/-, SGST 10,000/-).

Description	IGST	CGST	SGST
Tax Liability	-	90,000	90,000

IGST ITC	-	40,000	40,000
CGST ITC	-	10,000	-
SGST ITC	-	-	10,000
Tax paid in cash	**-**	**40,000**	**40,000**

As per formula proposed, the total incentive is calculated as:
Formula = (C+S)/2 = (40000+40000)/2=40000/-
Since the commodity is taxable at the rate of 12%, therefore incentive allowed is 75% of formula i.e. 75/100*40000 = 30,000/-

GST Refund calculation:

Net ITC = 1,00,000
Export turnover = 5,00,000
Aggregate turnover = 20,00,000

$$\text{GST refund} = \frac{\text{(Net ITC x Export turnover)}}{\text{Aggregate turnover}} = \frac{\text{(1,00,000 x 5,00,000)}}{\text{20,00,000}} = 25{,}000/-$$

Incentive allowed = 30,000 - 25,000 = 5,000/-

Annexure – B

Illustration for Clause 12.8(B)(7), 12.9(2), 12.10(2) and 12.11(4)

Clause: 100% exemption for 7/10/15 years up to 100% of FCI or 100% exemption on the power consumption corresponding to the Electric Load (KW) required for installed capacity as recorded in the approved DPR whichever is lower, from the date of release of power connection for new units/from the date of commercial production after expansion for expansion cases,

Illustration-1:-

A) Power Consumption as per Sanction Load

1.Actual Sanctioned load of the unit : 200KW

2.Power Consumption corresponding to the sanctioned load : (Sanctioned Load in KW **x** number of working hours **x** number of days)

3.Monthly Power Consumption corresponding to the sanctioned load (single shift industry) : 200x8x30 = 48,000 units

4.Monthly Power Consumption corresponding to the sanctioned load (double shift industry) : 200x16x30 = 96,000 units

5.Monthly Power Consumption corresponding to the sanctioned load (three shift industry) : 200x24x30 = 1,44,000 units

B) Power Consumption as per Installed Capacity (Production Capacity recorded in the DPR):

1.Proposed Installed Capacity recorded in DPR in MT say 10,000MT/month in single shift.

2.Proposed Power Consumption recorded in the DPR as per proposed installed capacity/month on single shift basis say 40000 units

C) The incentive of Electricity Duty Exemption shall be restricted to 40000 units as per Power Consumption w.r.t. Installed Capacity in MT recorded in the DPR instead of actual consumption of 48,000 units as per Sr. No. 3 of (A)

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

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

	Category for Availing Incentives i)General ii)Thrust sector iii)Anchor unit iv)Early Bird Unit v)Border District		
	SC/ Women Entrepreneur if applicable.		
	Whether the unit falls in Border Zone as defined in clause 4.5?		
	Whether the unit falls in Kandi Area as defined in clause 4.13?		
	Whether the unit is an Exporting Unit?		
5*	Financial Status (Applicable for expansion/modernization /diversification projects)	Turnover: Profit:	
6	I.E.M. No. in case of large units		
7*	Udyam Registration. in case of MSME units		
8.	Name of the Product /Service		
9.*	Date of Commercial production-in the case of new unit or after the expansion of existing unit Note: The unit who have filed CAF under Industrial & Business Development Policy, 2017 upto 10.09.2022 are required to commence Commercial production within 5 years from the date of filing of CAF in terms of clause 12.24.2.1		
10*	GST registration no. and Date (Enclose copy of certificates)	Registration no. Date.	
11	PAN No (Enclose Copy)	PAN no	
12	Certificate of registration, Incorporation certificate in case of company, Firm registration certificate in case of Partnership firm, Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern, for any other entity registration certificate of respective registering authority.	Certificate of registration: Incorporation certificate: Firm registration certificate: Bankers certificate or Shop and Establishment Act certificate: Other: ……. Registration certificate of respective registering authority:	
13*	Copy of Electricity Bill		
14*	Employment in numbers	Proposed in DPR	Actual*
15	(i) Copy of DPR Cost of Project as per DPR certified by Bank/financing institution/empaneled agency		
		d in DPR	Actual*

	a)Land	Rs.	Rs.
	b)Building Construction	Rs.	Rs.
	c)Plant and Machinery	Rs.	Rs.
	d)Electric Installation & Fittings	Rs.	Rs.
	e)Tools, jigs, fixture, dies, specialized vehicles	Rs.	Rs.
	f)Other Fixed investments (specify)	Rs.	Rs.
	Total Fixed Capital Cost	Rs.	Rs.
	Means of Finance:	Proposed in DPR	Actual
	(i)Bank/Financial Institution(in	Rs.	Rs.
	(ii)Promoters /**Investors** Contribution	Rs.	Rs.
	(iii)Un-Secured Loan	Rs.	Rs.
	Total		

16	Name of the Proprietor or authorized signatory as per copy of resolution of board of directors in the case of companies and power of attorney in case of partnership firms, as the case may be	
	Bank Detail of the Unit*	
	Branch Name and Address	
	Type of Account	
	Account Number	
	IFSC code	
	MICR code	

*Applicable only in the case of unit in commercial production

Documents to be submitted

- GST registration Certificate
- Copy of Udyam Registration or part B of IEM as the case may be
- PAN Card
- Copy of Partnership Deed in the case of partnership firm
- Copy of the Memorandum of Association in the case of company
- Copy of Certificate of Incorporation issued by Registrar of Companies in the case of companies or Form A & C issued by Registrar of firms in the case of Partnership firms or Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern or any other entity registration certificate of respective registering authority.

Form 20) and power of attorney (Form 19) in case of partnership firms, as the case may be in favour of authorized signatory

- Copy of latest electricity bill
- Copy of Detailed Project Report. DPR approved by Punjab State Industrial Development Corporation / SIDBI/State empaneled agencies/ CAG empaneled CA's. The units which have not come into production and are seeking incentive of Stamp Duty Exemption, ae hereby exempted from the condition of submitting appraised DPR, and normal DPR can be submitted by the Investor. However, the investor is required to submit undertaking certifying Optimum Land required by the unit along with the other relevant documents.
- Declaration as per Form-1
- CA certificate regarding FCI as per Form-2
- Bank certificate regarding FCI as per Form-3
- Item wise, Bill wise list of expenditure on land, building and machinery, certified by the CA,

form 4 supported by copy of the self-attested bill/invoices.

- Audited Balance Sheet
- Copy of lease deed / titled deed

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

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

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

Documents to be submitted

For Reimbursement

S.No	Name of Document
1	Photocopies of the Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty
2	A verification report from the concerned Tehsildar regarding registration of Sales deed(s) and payment of Stamp duty in case the unit has already obtained it from Tehsildar otherwise this certificate shall be obtained online directly from the concerned Tehsildar from IPBFP.

For Exemption

S.No	Name of Document
1	Copy of Sale Agreement
2	Original bank guarantee equal to the sum of amount of stamp duty valid upto the date of the commencement of commercial production
3	A verification report of the Tehsildar regarding the Stamp Duty payable in case the unit has already obtained it from Tehsildar otherwise this certificate shall be obtained online directly from the concerned Tehsildar from IPBFP.
4	Undertaking regarding Optimum Use of Land

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

S.No.	Particulars	Details
1	Name of the Owner/Lessee as per sale deed/lease deed	
2	Land Detail (Area in A-K-M) for which Exemption/ Reimbursement from CLU/EDC is being claimed	
3.	Name of Village	
4.	Hadbast No	
5.	Khasra Numbers	
6.	Date of registration of Sale deed(s) ,attach copy of sale deed or registered lease deed as the case may be	
7.	Date of mutations of sale deed(s), attach copy	
	Date of grant of CLU (attach copy of CLU)	
8	a.Amount of CLU/EDC charges for which exemption is claimed (Attach report from concerned District Town Planner)	
	b.Amount of CLU/EDC paid (attach receipt)	
	Out of the amount of CLU/EDC paid above, amount of CLU/EDC adjusted against Building Plan Approval (If any)	
9.	Tentative date of commercial production (in case of exemption)	
	Date of commercial production (in case of reimbursement)	
10	i. Submission of bank guarantee by Ultra-mega/Mega/Anchor Unit for availing exemption of CLU/EDC in case of Phasewise Investment in accordance with clause 13.6 equivalent to sum of EDC applicable, valid up to the date till the unit achieve the status of Ultra-mega/Mega/Anchor Unit on the basis of FCI or	
	maintain the status of Anchor Unit on the basis of Direct Employment	
	ii. Submission of Bank Guarantee equivalent to the amount of EDC for a period of two years after the commercial production in case of a new unit claiming incentive as Aerospace and Defence Manufacturing Unit.	

	Detail of Bank Guarantee Furnished: - .Name of the bank Bank Branch Address .Amount of bank Guarantee .Date of Issuance of Bank Guarantee in the favour of Director of Industries & Commerce, Punjab	

Documents to be submitted

S.No	Name of Document
1.	Copy of Sale deed and Mutation or lease deed as the case may be
2.	A verification report from the concerned District Town Planner about the location of project as per master plan and CLU/EDC fee as payable for the project in case the unit has already obtained it from District Town Planner, otherwise this certificate shall be obtained online directly from the concerned District Town Planner through IPBFP.
3	In case of Ultra-mega/Mega/Anchor Unit, original bank guarantee equivalent to sum of CLU/EDC applicable in terms of clause 16.2.2(iii). In case of new unit in the Aerospace and Defence Sector, original bank guarantee equivalent to sum of CLU/EDC applicable.
4	Declaration in the prescribed

Form– ED: Application for Exemption from Electricity Duty

Sr.No.	Particulars	Details
1	Contract Account No	
2	Date of release of electric connection	
3	Sanctioned Connected Load	
4	Sanctioned Connected Demand	
7	Whether the unit falls under the restrictive/ negative list. (Yes/No)	
8	Period for exemption from ED as per Policy	

Documents to be submitted

S.No	Name of Document
1.	Copy of latest electricity bill as an evidence for Column 1 to 4 or in case of the evidence of 1 to 4 is not available in the relevant bill. Copy of the certificate issued by concerned AE/AEE PSPCL regarding release of Electricity connection. (Prescribed Form ED1) in case the unit has already obtained Form ED1 from concerned AE/AEE of PSPCL, otherwise this certificate shall be obtained online directly from the concerned AE/AEE through IPBFP.
2.	Copy of approval letter issued by competent authority in case of sick units, if applicable.

1. FORM ED1: Electricity Duty

Performa for detail of electrical installation of M/S _____

_____

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

AE/AEE of PSPCL

Form PT: - Application for the Property Tax Exemption

Sr.No.	Particulars	Details
1	Name of location of Municipal Area	
2	Office built up space (sq. ft.)	
3	Name of the owner of building	

4	Amount of property tax payable in Form III	
5	In case of expansion with or without modernization/ diversification (Clause 12.2 (c) of guidelines)	
	Original area/ built-up space before expansion with or without modernization/ diversification (sq. ft.)	
	Property tax being paid/payable on the original area/built up space.	
	Additional area/ built-up space after expansion with or without modernization/ diversification)	
	Property tax payable on the additional area after expansion with or without modernization/ diversification)	

Documents to be submitted

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

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

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

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

Authorized signatory

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

S.No.	Particular	Detail
1.	Whether the project is new/expansion with or without modernization/ diversification	
2.	1. Whether the application is for issuance of Eligibility Certificate only	**Yes/No**

	2. Whether the application is for issuance of Eligibility Certificate along with the claims for reimbursement of net SGST for the year _____	**Yes/No**	
	3. Whether the application is only for claim for reimbursement of net SGST for the year _____	**Yes/No**	
3.	Financial Year		
4.	Date of commercial production		
5.	Detail of investment and date of production as per Clause 13.6 of the guidelines in case of phased investment, if applicable Phase 1 Phase 2 Phase 3	Investment	Date of Production
6.	Details of net VAT/SGST deposited by the eligible unit during the financial year for which claim has been filed(Attach Certificate by competent authority)		
(i)	Quarter ending 30.06.20_____		
(ii)	Quarter ending 30.09.20_____		
(iii)	Quarter ending 31.12.20_____		
(iv)	Quarter ending 31.03.20_____		
7.	Amount of Investment Subsidy claimed: - 1. 100% of net SGST paid in case of MSME & Anchor units 2. 75% of net SGST paid in case of Large units		
8.	Investment subsidy claimed in previous years.	Year	Amount

Documents to be submitted

S.No	Name of Document
1	Copy of approval letter issued by competent authority in case of sick units as the case may be.

2	**Copy of CA Certificate in prescribed format in Form - 24**

Form SGST 1: - Reimbursement of SGST/VAT (To be obtained online directly by GMDIC from concerned AETC through IPBFP in terms of clause 16.5.4(iii))

(A)Reimbursement of net SGST

1.	Name and Address of the Industrial Unit	
2.	Office Address:	
	Whether the project is new/ expansion with or without modernization/ diversification	
3.	GSTIN:	
4.	Goods/Products manufactured /service provided by the unit:	
5.	Net SGST	
(i)	Quarter ending 30.06.20_____	
(ii)	Quarter ending 30.09.20_____	
(iii)	Quarter ending 31.12.20_____	
(iv)	Quarter ending 31.03.20_____	
	Total	
6.	Net SGST amount admissible	
7.	Amount certified by Department of Excise & Taxation	

Date:

Competent Authority
(Department of Excise & Taxation) **and/or**

(B)Reimbursement of net VAT

1.	Name and Address of the Industrial Unit	
2.	Office Address:	
	Whether the project is new/ expansion with or without modernization/ diversification	
3.	VAT Registration No.:	
4.	Goods/Products manufactured /service provided by the unit:	
5.	Total Net VAT under The Punjab Value Added Tax Act, 2005 on goods produced by the unit.	
(i)	Quarter ending 30.06.20_____	
(ii)	Quarter ending 30.09.20_____	
(iii)	Quarter ending 31.12.20_____	

(iv)	Quarter ending 31.03.20_____	
	Total	
6.	It is also certified that no refund what so ever has been made to the unit out of the above amount given in Sr.No.5.	
7.	Amount of incentive claimed on the basis of VAT Paid	
8.	Amount certified by Department of Excise & Taxation	

Date:

Competent Authority
(Department of Excise & Taxation)

Form-IS:- Interest subsidy to MSMEs

S. No	Particulars	Details
1	Category under which interest subsidy has been claimed i) Micro ii)Small iii)Start-up iv)Apparel/Made-ups/Technical Textiles	
2	Whether the project is new/ expansion with or without modernization/ diversification	
	Whether the expansion with or without modernization is covered under CLCSS of Govt. of India. If yes, give details.	
	Name of the bank/ financial institution	
	Quantum of term loan sanctioned for the project	
3	Amount of Interest paid during the year and timely repayment of loan (attach bank certificate in the prescribed format)	
4	Quantum of interest subsidy applicable as per policyi.e.5% p.a. or 8% p.a.	
5	Details of interest subsidy claimed in previous y ears(year-wise) under the policy	
6	Amount of interest subsidy claimed	

Documents to be submitted

S.No	Name of Document
1.	Bank Certificate in the prescribed format regarding interest paid and timely repayment of loan during the year (

Form: CL: - Additional State Support under CLCSS

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

Documents to be submitted

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

Form CGTMSE: - Additional Support under CGTMSE

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

Documents to be submitted

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

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

Sr.No.	Particular	Details		
1.	Category of the unit(Small/Medium)			
2.	Registration no with NSE for listing on the SME exchange of NSE			
3.	Name of the Merchant Broker engaged for the Public issue			
4.	Details of Expenses on Public issue (25% of the actual expenses subject to maximum 10 lakhs)	Bill No.	Date	Amount
5.	Total assistance claimed			

Documents to be submitted

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

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

S.No	Description	Detail
1	Purpose of Technology Acquisition / Upgradation.	
2	Whether the enterprise acquiring the technology for the first time in India for specialized application? Please give the details with justification thereof	
3	Brief of New Technology, with manufacturing process & details thereof	
4	Name & Address of the entity from which Technology is acquired, along with copy of Arrangement/MoU/ other documents for Proof of technology/acquisition & upgradation	
5	Cost of Acquisition/Upgradation:	Rs. Lakhs
	(i) Purchase of design & Drawings	
	(ii) Technology Development Fees to Experts/ R & D Institutions/Technical Consultancy/Firm	
	Others:	
	Total	

6	Amount of subsidy claimed @50% of the total cost of Technology acquisition	
7	Amount of assistance obtained from Government of India, if any	
8	Other Information, if any	

Documents to be submitted

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

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

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

Documents to be submitted

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

Form-ZED4: Certificate from Quality Council of India

To whom it may concern

It is certified that M/s _____, has been assessed by the approved assessor of QCI namely _____ during the period from _____ to _____. The units has completed the site assessment under the ZED scheme and has been assessed with maturity level as bronze/Silver/Gold/ Diamond/Platinum (strike out the applicable level) under the ZED (Zero effect Zero Defect) scheme of GOI. The list of plant & machinery & testing equipment recommended for installation by the unit for achieving maturity level of at least bronze category under the ZED scheme is appended herewith.

Name & signature of the authorized signatory

On behalf of Quality Council of India Dated:-

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

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

Documents to be submitted

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

Annexure EA1: Scope of Detailed Energy/Steam Audit

Our Area of Detail Energy/Steam Audit Covers Following Areas:

1.Study of Electricity Bills, Contract Demand & Power Factor & Loading Pattern.

2.Power Distribution Study

3.Electrical Systems Study

4.Power Quality Analysis

5.Diesel Gen Set Audit or any other Generator Audit.

6.Motor Management

7.Air Conditioning Study

8.Thermal Study: Boilers/Furnaces/Incinerators.

9.Compressor Study
10.Pump systems
11.Study Of Lighting System
12.Thermo graph study.
13.Techno Economic Study of Power & Fuel with distribution drawings 14. Projects for Implementing the Energy Saving Measures

Study of lighting system:

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

Electrical energy audit:

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

Power Quality Audit (Harmonic Analysis):

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

D.G. Audit:

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

Automation & Modification:

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

Motor Management:

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

Compressor Study:

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

Air Conditioning Study:

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

Thermal audit:

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

The following Meters shall be used during audit as per requirement

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

16	Digital Infra Redscanner
17	Thermal imager

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

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

Documents to be submitted

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

Annexure WA1: Indicative Scope of Water/Enviornment Audit

S.No	Description
A	Applicable standards
1	Central Pollution Control Board, Ministry of Environment and Forest Guidelines
2	ISO-14001-Environment Management system
3	Water (Prevention and control of Pollution) Act.
4	National Building Code-2005
B	**Scope :**

1	Preparation & Study of Water balance chart identification of water wastage and potential reduction of use of water in organization.
2	Evaluation of requirement of ETP/STP specific to industry
3	Comparison of water usage against requirement.
4	Whether Industry disposal limit is adhered to if applicable.
5	Determination of opportunity for water use reduction.
6	Checking and calculation of ideal water requirement,
7	Study of Historical data for utility bills for water
8	Checking efficiency of bore wells of water
9	Study of water use SLD
10	Study of Energy use for water pumping and capacity of pumps used. Specific Energy for water use.
11	Study of water usage for external requirement.
12	Study of adequacy and accuracy of installed meters.
13	Measurement of TDS of water at site.
14	Audit of existing water quality test reports and study of quality criteria as per CPCB guidelines.
15	Study of records of previous tests for water used for drinking purpose.
16	Study of rain water harvesting system if installed and suitable recommendation as per applicability.
17	Any other aspect related to water usage and optimization thereof.
18	Identification of leakages.

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

S.No	Particulars	Details
1	Area of Safety Audit	
2	Name of the Safety Audit Agency	
3	Details of safety audit got conducted (attach report)	
4	Result of safety audit (attach report)	
5	Total amount & details of expenditure incurred for conducting Safety Audit (attach proof).	
6	Total reimbursement claimed @75% or maximum upto 1.5 lakh of the reimbursement of expenses against Safety Audit	
7	Details of investment made for Safety:	
	a. Details of processes & equipment.	
	b. Total cost of the equipment installed for safety measures (in Rs.) as recommended safety auditor (attach proof)	
	c. Whether audit recommendation implemented?	

8	Amount of subsidy claimed @50% of the total cost of safety measures equipment.	
9	Amount of assistance obtained from Government of India, if any	
10	Amount of reimbursement claimed through present application.	

Documents to be submitted

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

Form EC: Assistance for Environment Compliance for MSMEs

Sr.No.	Particular	Details
1.	Details of new pollution control equipment installed on which assistance has been claimed:	
	Cost of the Equipment	
	i.Cost of the Water Pollution Control Devices ii.Cost of Effluent treatment devices iii.Cost of Installing Zero Liquid Discharge Technology	
	Cost of Civil Works	
	Total	
2.	Amount of subsidy claimed @50% subject to maximum 25 lakh on capital cost.	

Documents to be submitted

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

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

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

Part-2 Invention/Patent Information

6	Title of Invention	
7	Brief Description of Invention	

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

Part-3 Details of Patent Agent/Attorney

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

Documents to be submitted

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

Form PCR: Additional Support for Performance and Credit Rating Scheme

Sr. No.	Particulars	Details		
1	Name and address of certification agency			

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

Documents to be submitted

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

Form QC:- Reimbursement of Expenses Incurred on Quality Certification

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

Documents to be submitted

Details		
Bill No.	Date	Amount

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

Form DC:-Design Clinic Scheme

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

Documents to be submitted

S.No	Name of Document
1	Copies of payment of the contribution by the industry association
2	Copy of sanction letter of Ministry of MSME, Government of India issued under the scheme

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

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

Form MDA1: Application Form for Claim of Marketing Support

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

Documents to be submitted

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

Form – FS: - Freight Assistance to Exporting units.

1.	Period of Claim	
2.	Mode of Export (Sea or	

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

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

Documents to be submitted

S.No	Name of Document	Attached Y/N	Attachment No.
1	Registration-cum-membership issued by relevant Export Promotion Council		
2	Certificate of Importer Exporter Code (IEC) issued by DGFT		
3	Shipping Bills (EP Copy).		
4	Bank Realization Certificate of concerned shipping bill in the case of direct Export/copies of Form H in case of Indirect Export.		

5	Chartered Accountant Certificate in respect of total FOB Value in the prescribed form and total eligible amount of Freight paid from place of manufacture to the sea port in the prescribed form Form 16		
6	Details of exports in Form-17		
7	Certificate of assessment of minimum maturity Bronze level under ZED scheme issued by QCI		

Form – DMS: - Reimbursement of cost of on boarding e -commerce platform of NSIC.

S.No	Description	Detail
1	Purpose of on boarding on e- commerce platform.	
2	Availability of hardware/ internet connectivity for use of e commerce plateform	S. No, Item, Qty, Date of Purchase, Amount
3	Whether the enterprise has its own website. If yes, Please give the URL	
4	Whether the enterprise is already using any other e commerce Platform like Amzon, Alibaba, Flipkart, India mart etc, if yes pl give dtails in terms of cost incurred per annum	
5	Name of the products on boarded on the e-commerce Platform of NSIC	
6	Total Cost incurred on the products on boarded on the e-commerce Platform of NSIC	Rs. Lakhs
7	Amount of subsidy claimed @50% of the total cost subject to maximum Rs 25000.	
8	Amount of assistance/subsidy obtained from Government of India/NSIC, if any	
9	Other Information, if any	

Documents to be submitted

S. No	Name of Document
1	CA certificate for details of expenditure incurred on the products on boarded on the e-commerce Platform of NSIC (
4	Copy of the bills and receipt of in respect of cost incurred on the products on boarded on the e-commerce Platform of NSIC and proof of payment thereof
6	Certificate of assessment of minimum **bronze** level under ZED scheme issued by QCI

Form GW: - Application for the Exemption of Ground Water Charges for new MSME Units

Sr.No.	Particulars	Details
1	Name of location of the unit	
2	Source of water (surface water / Ground Water)	
3	Approval obtained from CGWA/SGWA for ground water extraction / Irrigation Deptt for surface water	
4	Annul requirement of water in KL both for domestic consumption and process requirement. (attach copy of latest CTO (water) granted by PPCB	
5	Estimated Annual Charges for use of Ground water to be paid to SGWA	

6	Usages of surface water minimum @50% as a percentage of Total water requirement of the unit	
7	Manufacturing Process depicting use of water	
8	Means of disposal of waste water/effluent	
9	Amount of annual exemption of ground water charges as per column 5 above	

Documents to be submitted

S.No	Name of Document
1.	Copy of Approval granted by CGWA/SGWA
2.	Copy of CTO water depicting annual water consumption in KL

Form Y:- Application for Award scheme

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

Form IN1- Application for registration as Incubator

Basic Information of the Incubation Centre:

S.No	Details	
1.	1.Applicant Name(Authorized person) Attach authorization letter	
2.	2.Designation	
3.	3.Contact number	
4.	4.Mobile no.	
5.	5.Phone no.	
6.	Email id:	
7.	7.Applicant Address	

Incubator Details

1.	Name of Incubator	
2.	Located in Punjab	
3.	Address Proof of address attachment	
4.	Contact Details	Phone No. : Mobile No. : Email-id .
5.	Entity Type	
6.	Name of the Host Institute/ Administrative department (if applicable)	If yes, provide permission Or No
7.	Assistance required	For setting up of Incubator(proof of being new incubator) For expansion of incubator(proof of being existing incubator)
9.	Area Land in sq.mtr. Office Space in sq.ft. (Attach layout plan)	
10.	Incubator is registered as : (Upload proof of registration)	

11.	Support Services Provided (Please give detail for each head) (attachment required)	
12.	Please give the list of events/workshops/ challenges/ buyer-seller meets/Acceleration programs/ Hackathons/ any international reach	Attachment (single pdf document)
13.	Details of technical expertise/Innovation lab/Centre of Excellence available in the incubator. If Yes, provide details.	In 100 words and attachment of requisite document
14.	Charges per Seat (inclusive of taxes)	INR_____
15.	Criteria to determine rebate, if any	In 100 words
16.	Number of Incubatees (Attach list with contact details)	i. Incubatees till date ii. Current incubates
17.	Incentive for Woman lead startup(s)/incubates, if any	
18.	Investment Made (INR) ,(till date)	
19.	Association with any Academic Institution/ Startup Ecosystem Partners (If yes, Attach proof(s) of association in single pdf)	
20.	Number of Full time employees engaged	Attachment of list of employees with designations

Assistance Sought under the scheme

Approximate Amount of Assistance Sought:

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

I hereby declare that the above information provided is true to the best of our knowledge and nothing has been concealed.

Signature of person making application /
Authorized Signatory of applicant

Form IN2: In principle Approval for assistance to Incubator

Date:

To

_____

_____

_____

Ref: Your application dated_____

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

Sir/Madam,

1. We are pleased to acknowledge your application dated _____ seeking assistance under the scheme for Incubators and Startup(s) with registration no. _____. In future correspondences please quote the registration number allotted to you.

2. On behalf of the Government of Punjab, I convey the "in principle" approval/ refusal with reference to your application dated _____for assistance under the Scheme of assistance for Incubators and Startups for your incubation centre at _____ with an estimated Investment of Rs._____

3. Subject to the adherence to conditions as laid out in para 4 of this letter and subject to approval by the Punjab Startup Coordination Committee, the assistance that you can avail under the scheme will be as under:

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

4. This in-principle approval is valid for a period of one (1) year from the date of issuance of this letter subject to fulfilment of the following conditions:

Procurement and having final possession of the land /office space. Financial Closure of the Project- for computing financial closure, the applicant will be allowed to incorporate eligible assistance from GoI, GoP, under respective schemes for assistance to Incubator, fees from Incubatees, funds to be raised from market along with own equity and debt that the applicant will take.

Preparation and submission of Detailed Project Report (DPR)

Component/ activity wise implementation schedule specifying the timelines and corresponding milrestones.

Submission of application as per 15.5 of the scheme within 1 year.

5. In case, the above conditions are not met by the end of the validity period of this in-principle approval, the validity will be extended for an additional period of maximum one-year subject to the fulfilment of the following mandatory conditions, with a satisfactory justification for the delay of the other conditions mentioned in para 4 above.

(i) Procurement and having final ce space.

(ii) Financial Closure of the Project

6. Application for extending validity of in-principle approval shall be made before expiry of one year from grant of in-principle approval. In case, the validity period is extended, a detailed timeline for fulfilling the following conditions should be intimated to the Competent Authority.

(i) Preparation and submission of DPR,

(ii) Competent/ activity wise implementation schedule specifying the timelines and corresponding milestones.

(iii) Submission of formal application as per para 5.6 of the Scheme.

7. In an instance where the criteria are not met within the validity period, with or without extension, the in-principle approval shall lapse and the applicant would not have any claim for any incentive/ benefit against the Government. However, you can submit a new Expansion of Interest which would not be linked to the application referenced herein and will be treated as a new application.

Form-IN3, you can change the applicant. Further, please note that if you avail Capital Assistance, you will have to run incubation facility for a minimum period of five years.

9. You are further informed that in relation to the indicative assistance indicated in para 3 pf the letter, the numbers are indicative only. Actual eligible amount will depend on scrutiny of formal application and supporting documents by the Competent Authority and approval by the State Level Committee.

Yours Sincerely,

Form IN3 Assistance for Incubators

Application Registration No.

I. Basic Information

1.	Name of the Incubator	
2.	Centre Contact Address:	
	Telephone	
	Mobile	
	Email	
3.	Type of Entity (Government of Private)	
	Incubator is registered as (Please attach certified copy of the Memorandum and Articles of Association or equivalent registration documents)	a.Society (under The Societies Registration Act, 1860) b.Section 8 Company (under The Companies Act, 2013) c.Private Limited Company (under The Companies Act, 2013) d.Public Company (under The Companies Act, 2013) e.Limited Liability Partnership (under The Limited Liability Partnership Act, 2008)
	Certificate of Incorporation (please provide certified copy)	
	PAN Number (please provide certified copy)	
	GST Registration no. (please provide certified cop)	
	TIN No	
4.	Name, address & Contact details of the Directors/ Promoters/ Partners along with the PAN/ DIN Numbers (Please provide the CA Certificate showing the shareholding pattern)	

5.	Name DIN/PAN	Address	Contact	Email	

S.No	Component		Year 1
Non Recurring Expenses			
1.	Capital Expenditure		
Recurring Expenses			
1.	Manpower Expenses		
2.	Travel Expenses		
3.	Utility and Maintenance		
4.	Marketing, Promotion and Publicity		
5.	Networking and Training programmes		
6.	Miscellaneous and Contigencies		
	Total Projected Expenses		
Means of Finances			
1.	Expected GoP Support		
2.	Expected GoI		

Year 2	Year 3	Year 4	Year 5	Total

IV.

	Support						
3.	Fund Raising from market						

4.	Monitoring fee from incubatees						

Assistance sought under the scheme

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

V. Bank Account details of the incubator/ host institution as applicable

(i) Name and address of the Bank where account exists

(ii) Bank Account Number

(iii) IFSC Code

(iv) Name of Host Institution with whom affiliated/ associated (if applicable)

(v) Tentative date of beginning of operations (in case of new incubator)

VI. Declaration

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

a)Information, statements& other papers herein are to the best of my knowledge & belief, true and correct in all particulars.

b)We are not availing any assistance under any other scheme/ policy Government of Punjab departments or its subordinate offices.

c)I am duly authorized to sign an application and details and documents submitted in this application.

d)I, undertake that we will have minimum 10 incubatees at all times.

Authorized Signatory

Form IN4: Final Approval Letter Format

Date:

To

_____

_____

_____

Reference: Application Registration No._____

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

Sir/ Madam,

1) This is to convey that the approval/ refusal of assistance under the Scheme of assistance for Incubators for your Inncubator at <<Location>> with an estimated Investment of Rs.<<___>>

2) You are conveyed approval of financial assistance as per the table below, subject to fulfilment of conditions in Para 3

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

3) Conditions:

(i) If you are availing Capital Assistance, then you will run the Incubator centre for minimum 5 years.

(ii) You will not avail any assistance from any other Government of Punjab Organization.

(iii) You will intimate assistance obtained from any other Government Organization, including quantum of assistance within 30 days of obtaining such assistance.

(iv) For the performance of Incubation Centre and progress of Incubates, you will submit a report to Startup Cell once every half year.

Yours Sincerely,

Form-SR - Registration of Startup

Section – A

1.As per definition of Startup

1.1.Registered/incorporated prior to ten years (as on date of this application). Yes/No

If No attach Copy of Incorporation Attachment

1.2.With annual turnover not exceeding INR 100 crore in any preceding financial year, Yes/No

1.3.Entity is not formed by splitting up, or reconstruction, of a business already in existence. Yes/No

1.4.Is your startup located in Punjab Yes/ No If Yes attach proof Attachment

2.Authorized Applicant Details (Auto Populated)

2.1.First Name*_____

2.2.Middle Name_____

2.3.Last Name_____

2.4.Designation*_____
2.5.Mobile Number*___
2.6.Email Id*_____
2.7.Aadhar Number * Attachment
2.8.Applicant Address Line 1 *
2.9.Applicant Address Line 2__
2.10.State*_____
2.11.District* _____
2.12.City/Town/Village*___
2.13.Pincode*_____

3.Startup Information (details Auto Populated)

3.1.Startup Name*____
3.2.Business Entity*___
3.3.Startup District*____
3.4.City/Town/Village*___
3.5.Startup Phone Number*___
3.6.Email Id*_____
3.7.Website URL _____
3.8.Current address in Punjab*____
3.9.PAN (Permanent Account Number) of Startup/Organization *Attachment
3.10.GST No Attachment

4.Startup Details

4.1.Founder and Management Team Complete Details including Background & Education:

4.1.1.Names of Team Members * _____
4.1.2.Job Title of Team Members*____
4.1.3.Education*____
4.1.4.Experience in Years*____
4.1.5.Field of Expertise*_____

4.2.Enter Vision Statement detailing problem being addressed and the innovation of the solution created. * (Not more than 100 words)
4.3.Sectors*
4.4.Type of Technology used in solution *
4.5.Business Plan Attachment * : Attachment Download Business Plan Attachment Format
4.6.Is the solution Product/Service *

Section – B

5.Name of Incubator

5.1.Name of Incubator, in Punjab where currently located (if applicable)

6.Startup Fact Sheet

7.Attachment

Financial Details (In Rs.)

8.Working towards innovation, development or improvement of products or processes or services, or if it is a scalable business model with a high potential of employment generation or wealth creation.

8.1.DIPP Start-up India recognition certificate; Yes/ No If Yes Attachment

8.2.Start-up has a patent filed in the entity name and published in the Journal by the India Patent Office in areas affiliated with the nature of business being promoted; OR Yes/ No

If Yes Attachment

8.3.Sanction Letter of funding / grant to the entity by Government of India or any State Government as part of any specified scheme to promote innovation; Yes/ No

If Yes Attachment

OR

8.4.If an entity does not possess any of the above mentioned four documents, it may submit a one page write-up / note explaining the innovative nature of its product. The applicant entity is encouraged to share its business plan along with the note on innovation

Self-Certified Proof of Innovation * : Attachment

Declaration

I on behalf of my Organization hereby declare the following

a. Information, statements & other papers given herein are to the best of my knowledge & belief, true and correct in all particulars.

b. We are not availing similar assistance from Government of Punjab Departments or any of its Organization.

c. I am duly authorized to sign an application and details and documents submitted in this application.

Applicant's Signature

Documents required while filling Startup Registration (SR) form. Before beginning to fill this form, please keep scanned copies of the following documents handy:

1. Pan Card of Company.
2. GST certificate of Company.
3. Self Certified proof of innovation or DPIT registration certificate
4. Incorporation certificate of company (if LLP, Private Limited)
5. Form A, C if Partnership firm
6. Udyog Aadhar certificate of company, if available.
7. Authorisation letter - authorising the applicant to represent the company.
8. Copy of Partnership Deed in the case of partnership firm
9. Copy of the Memorandum of Association in the case of company
10. Copy of Certificate of Incorporation issued by Registrar of Companies in the case of companies or Form A & C issued by Registrar of firms in the case of Partnership firms or Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern or any other entity registration certificate of respective registering authority.
11. Audited Balance Sheet
12. Copy of lease deed / titled deed

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

1	Whether the Startup is under start-up programme of India Govt. of India. If yes, give details	
2	Name and address of the owner of the leased Land/property/building (attach copy of title deed)	

3	During of lease deed (attach copy of lease deed)	
3	Actual Rent paid during the year certified by the CA	
4	Quantum of rental Subsidy admissible for the financial year ..... as per scheme applicable.	

Documents to be submitted

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

Form: SF - Seed Funding

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

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

Enclosures:

1.Project Report and Audited Balance Sheets for the last two financial years.

2.Copy of Certificate of Incorporation, MOA & AOA or Partnership Deed

3.Shareholding Pattern

4.Details of investment made in the project so far including promoter's contribution
5.Copy of PAN of the Company and all promoters
6.Copy of address proof of the Company and all promoters

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

Place:

Date

:

Signature:

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

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

Documents to be submitted

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

Form SPECS:- Additional Capital Subsidy to ESDM

1. Means of finance
   i) Bank
   ii) Financial institution
   iii) Own resources
   iv) Other (shares/ debentures/ bonds/ etc)
2. Total fixed capital investment as considered by MEITY, GOI

Sr No	Item	Period of investment	amount
(i)	Land		

(ii)	Building		
(iii)	Plant & Machinery		
		Total	

3. Amount of CAPEX support approved by MEITY, GOI: Rs.
4. Date of Sanction of CAPEX support by GOI:-
5. Amount of Incentive claimed: -
7. 50% of Top-up of CAPEX support by MEITY, GOI: -

Appendix

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

Form: IT :- Capital subsidy to IT/ITES, Micro and Small Manufacturing Units in Thrust Sector and Export Oriented Units and, Micro and Small Service Enterprises engaged in providing Research and Development activities

S.No.	Particulars	Details
1.	Means of finance i) Bank ii) Financial institution iii) Own resources iv) Other (shares/ debentures/ bonds/ etc)	
2.	Total fixed capital investment	

Sr No	Item	Period of investment	amount
(i)	Land		
(ii)	Building		
(iii)	Plant & Machinery		
	Total		
4.	Amount of Capital Subsidy claimed @50% of FCI or 2.5. CR whichever is less For IT units Or @50% of FCI maximum 50 Lakh/20% of FCI maximum 50 Lakh for micro and small enterprises as per clause (12.8-s.no 2)		

Signature of applicant (s)

or

Authorised attorney with complete address

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

Sl. No	Particulars	Details
1	Category of Anchor units as per clause 12.11 of the policy	
2	Total Fixed Capital Investment	
3	Total number of employees directly employed (Punjab Domicile) having New unique Identification number/ESIC number(attach return filed with EPFO/ESIC)	
4	Financial year of claim	
5	Employment generation subsidy claimed	

6	Employment generation subsidy received earlier, year wise	

Documents to be submitted

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

Form – BZ: - First Two Unit in Border Zone/Kandi Areas.

1.	Name of the border District/Kandi area	
2.	Name of the product/ service	
3.	Total Fixed capital Investment certified by CA in FORM 3 (minimum FCI 100 CR)	
4.	Date of Commercial Production	

Documents to be submitted

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

Form: MU: Migration from IBDP — 2017 to IBDP-2022.

Option to migrate to IBDP-2022 (units which have filed CAF under IBDP 2017 but not have gone into Production till 16.10.2022 – refer to clause 12.24.2)

1.	**Project Identification No.**	
2	**Detail of regulatory Approvals received from competent authority.**	Name of the clearance Date
4	**Detail of Approvals of Fiscal Incentives**	Name of the approval Date
5	**Detail of incentives availed under IBDP-2017**	Type of the Incentive Amount Date of Disbursement
6	**Present implementation status**	
7	**Date of Commencement Production / Activity (estimated)**	

8	**Proposed items of Production /Activity**			
	Sl. No	**Item**	**Quantity (MT)**	**Value (Rs)**
	(i)			
	(ii)			
	(iii)			

	Fixed Capital Investment (Rs)		**As per DPR**	**Actual expenditure incurred (till date)**
	a)	**Land**		
	b)	**Building**		
	c)	**c) Plant & Machinery**		
		Total		
10	**Means of Finance**			
	Internal sources (Rs)			
	Name of Financial Institution (OSFC / Banks / FI- Specify the Branch)			

		Name of F. I	**Loan applied for** (Rs.)	**Loan availed** (Rs)	**Date of sanction** (in case of more than one
i	**i Term loan**				

Documents to be submitted

Sr. No.	Name of Document
1	Copies of the fiscal and regulatory approvals issued by competent authority

Form: RT: Retaining IBDP 2017

Option to Retain IBDP 2017 (units which have filed CAF between the date of uploading of draft IBDP 2022 at IPBFP i.e. 10.9.2022 and effective date of IBDP 2022 i.e. 17.10.22 – refer to clause 12.24.2.3

1.	**Project Identification No.**	
2	**MOU signed with PBIP if any**	Yes/NO
3	**If NO MOU signed with PBIP then submit following details (s. no 4 to 10) :-**	
4	**Detail of at least one statutory license obtained, where ever applicable**	Name of the statutory license Date
5	**Detail of Complete Land for the Project has been purchased/taken on lease after making Full Payment of the land price/lease rent**	S. NO Date of purchase Date of Payment Amount

6	**10% of the expenditure w.r.t. land Building and Machinery has been paid and in case land is already owned by the company then 5% of the expenditure on Building and Machinery has been paid by way of applicable bank/cash transaction/letter of credit dully certified by Charted Accountant**	S. No Item Amount Date of payment
7	**Detail of Approvals of Fiscal Incentives if any**	Name of the approval Date
8	**Detail of incentives availed under IBDP-2017 if any**	Type of the Incentive Date of Disbursement Amount
9	**Present implementation status**	
10	**Date of Commencement Production / Activity (estimated)**	

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

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

Authorized Signatory

Documents to be submitted

S.No	Name of Document

1 Copy of Demand Survey / Feasibility Study

2 DPR

Form CD: - Assistance under State Mini Cluster development programme

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

Documents to be submitted

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

FORM-S(a) – Revival of Sick Units

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

Authorized Signatory of the Financial Institution/Bank

Documents to be submitted

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

FORM-S(b) – Revival of Sick Units

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

Authorized Signatory of the Firm

Documents to be submitted

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

Form 1 : Declaration

1.I ,_____do hereby solemnly state that I am proprietor/ partner /director/ _____ of M/s _____ located _____ which is engaged in the manufacture of_____ and I have been authorized to file the application for _____ _____(Na me of the s c heme) under Industri al and B usi nes s Dev el opment Polic y 2022 .

2.I do hereby affirm that all statuary Regulatory approval/Regulatory Clearances required for setting up/operation of my unit shall be obtained/have been obtained.

3.I do hereby affirm that the particulars given in the application are correct. In case any of the statement/information furnished in the application/documents later found to be wrong or incorrect or misleading, I do hereby undertake to refund the entire amount of benefit granted to me along with compound rate of interest @12% per annum, besides facing legal action in case facts contained in this application are proved to be wrong at the time of verification/checking or otherwise at any stage.

Place:

Name & signature of the authorized person

Date:

Seal of the company

Form 2:CA Certificate regarding Fixed Capital Investment

Certificate from Chartered Accountant regarding Fixed Capital Investment (on a CA letter head) in accordance with the rules prescribed under Industrial and Business Development Policy 2022.

To whom it may concern

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

a)Land cost
b)Building cost
c)Plant& Machinery/ equipments
d)Total
In case of expansion/diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

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

Dated:

Form 3: Certificate from Financial Institution regarding Fixed Capital Investment

Certificate from Financial Institution/ Scheduled commercial Bank regarding Fixed Capital Investment (on Bank letter head) in accordance with the rules prescribed under Industrial and Business Development Policy 2022

To whom it may concern

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

as per detail given below:

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

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

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

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

Dated:

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

Sr.No.	Name of item, Land, Building, Plant & Machinery/equipment	Name of the Supplier	Bill No.	Date of Purchase	Value(in Rs.)

Dated: Signature of the applicant (with seal)

Certified by the Chartered Accountant

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

Dated:

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

Certificate from Financial Institution/ Scheduled commercial Bank regarding Loan

Sanctioned (on Bank letter head) in accordance with the rules prescribed under Industrial and Business Development Policy 2022

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

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

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

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

Rs. .....Total

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

This is to certify that:

i) The unit is presently regular in repayment of the term loan instalments.

ii) No penal interest has been charged.

iii) The above interest has been charged/ calculated on the original term loan sanctioned to the unit.

iv) No enhancement of term loan has been made.

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

Place:
Date:

Signature Branch
Manager Name of Bank
Seal of the Bank

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

Certificate from Financial Institution/ Scheduled commercial Bank (on Bank letter head) in accordance with rules prescribed under Industrial and Business Development Policy 2022

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

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

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

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

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

This is to certify that:

i) The unit is presently regular in repayment of the term loan instalments. ii) No penal interest has been charged.

iii) The unit has financed and claimed subsidy under Credit Linked Capital Subsidy Scheme of Government of India.

Place:
Date:

Signature Branch
Manager Name of Bank
Seal of the Bank

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

Certificate from Chartered Accountant (on CA letter head) regarding expenditure for availing assistance for raising fund at NSE in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under Industrial and Business Development Policy 2022

To whom it may concern

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

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

a) Registration expenses.....

b) Fully paid up Value of Direct Public issue.....

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

Dated .....

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

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

Certificate from Merchant Broker (on letter head) regarding expenditure for availing assistance for raising fund at NSE in accordance with the procedure for availing Fiscal Incentives under Industrial and Business Development Policy 2022

No._____ Date_____.

It is Certified that M/s_____ has engaged us as a Merchant Broker for raising funds at NSE SME exchange on dated_____ vide our agreement dated _____. The process of Raising Funds has been completed On_____. An amount of Rs _____ has been collected by us against our invoice no _____ dated_____ as expenses for raising funds at NSE. It is further certified that Fully Paid up Value of the Direct Public issue is Rs._____.

Authorised signatory

Stamp and Name

With registration no with stock exchange of india Mumbai

Form 9: CA Certificate for the Expenditure incurred in technology acquisition

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

To whom it may concern

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

a.

b.

c.

AND

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

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

Dated .....

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

Form 9A: CA Certificate for the Expenditure incurred in on boarding on e- commerce plateform

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred in on boarding e- commerce platform (on a CA letter head)

To whom it may concern

The document & records of M/s ..... with their regd. Office ..... and factory located at ..... and Udyam Registration no. dated .....) in respect of the expenditure incurred in on boarding e- commerce platform have been verified, and it is certified that the said company have incurred a total expenditure of Rs..... (Rupees .....) towards on boarding e- commerce platform of NSIC as per the following details of payments.

a.

b.

c.

AND

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

(Rupees .....)

Name & signature of the Chartered Accountant

with stamps & CA membership Number

Dated .....

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

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

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

To whom it may concern

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

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

a) Application fee paid to .....

b) Assessment/audit fee paid to.....

c) Annual fee/ licence fee paid to.....

d) Calibration charges paid to .....

e) Technical consultancy charges paid to .....

f) Training expenses paid to .....Total .....

AND

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

AND

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

Name & signature of the Chartered Accountant

with stamps & CA membership number

Dated .....

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

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

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

Regional Officer Punjab State Pollution Control Board

District----------

Form 12: CA Certificate for claiming Assistance for Environment Compliance

To whom it may concern

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

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

a) Civil Works.....

b) Effluent Treatment Plant.....

c)Air Pollution Control Devices.....

Total .....

AND

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

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

Dated .....

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

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

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for acquiring Patent Registration and about investment in plant & machinery (on a CA letter head)

To whom it may concern

The document & records of M/s ..... with their regd. Office at..... and factory located at .....and Udyam Registration no. ..... dated .....) in respect of the expenditure incurred by acquiring Patent Registration (or its equivalent) have been verified, and it is certified that the said company have incurred a total expenditure of Rs..... (Rupees.....) towards, (including filing fees, consultancy fees, search fees and maintenance fees etc.) in obtaining Patent Registration (Domestic/ International) from the certification agency namely..... as per the following details of payments.

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

a) Application fee.....

b) Consultancy fees .....

c) Search fees.....

d) Maintenance fees.....

e) Others, if any.....

Total .....

AND

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

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

Dated .....

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

Form 14:CA Certificate of Expenditure incurred for acquiring Credit Rating

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for acquiring Credit Rating Certificate and about investment in plant & machinery (on a CA letter head)

To whom it may concern

The document & records of M/s .....with their regd. Office at ..... and factory located at..... and UDYAM REGISTRATION no..... dated .....) in respect of the expenditure incurred by acquiring Credit Rating certificate (or its equivalent) have been verified, and it is certified that the said industrial unit have paid a sum of Rs. ..... (Rupees .....) towards credit rating fees in obtaining Credit Rating Certificate from the certification agency namely..... The 25% of the credit rating fees amounts to Rs _____.

AND

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

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

Dated .....

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

Form 15:CA Certificate in respect of Expenditure incurred for acquiring ZED Certification

Certificate from Chartered Accountant in respect of Proof of Expenditure incurred for acquiring ZED Certification and about investment in plant & machinery (on a CA letter head)

To whom it may concern

The documents & records of M/s.....with their regd. Office at..... and factory located at .....in respect of the expenditure incurred for acquiring ZED certification have been verified, and it is certified that the said industrial unit have incurred a total expenditure of Rs.....(Rupees.....) towards, Application fee, assessment fee, (excluding hotel & travel expenses & surveillance charges) in obtaining ZED certification from the certification agency namely.....as per the following details of payments.

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

a) Application fee paid to.....

b) Assessment fee paid to.....

Total.....

AND

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

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

Dated .....

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

Form 16: CA Certificate regarding FOB value of goods exporters

Certified that the shipping bills (whose lading date is during FY 2017-__ duly certified by Custom and Central Excise, bank realization certificates, Form H and related accounts produced by the Exporting units namely M/s._____ have been verified and the total FOB value of the goods exported (excluding the FOB value of shipping bills other than state of origin Punjab.) comes to Rs. _____ during the financial year 2017-__, which is eligible for consideration of Freight Assistance.

It is further certified that the transportation bills pertaining to goods exported in respect of above eligible shipping bills from place of manufacture to the sea/Airport and related accounts have been verified and the actual freight charges of Rs. _____ have been paid by the exporting unit against the goods exported after excluding the charges on account of fees and taxes during the financial year 2017- and the same is eligible for consideration of Freight Assistance.

Name of the Signatory

(Chartered Accountant)

Seal of the Company and Registration No.

Form: 17: Details of Exports

DETAILS OF EXPORTS:

Sr. no.	Shipping Bill No. & date	FOB value certified by custom	1% of FOB value	Bill of lading No. & date
	Total		**---**	**---**

Note: Attach copies of shipping bills (EP Copy).

Signature of Applicant
(with seal)

Form 18: Certificate from District Mandi officer

Certificate from District Mandi officer regarding Market Fee, Rural Development Fee and other State taxes paid for purchase of raw material for food processing unit

No _____ Dated

To whom it may concern

It is certified that M/s.....with their regd. Office at.....and factory located at …….. is liable to pay following taxes for the purchase of

raw material for food processing unit during the year _____as per the following details: -

1. Market fees @ %.....
2. Rural Development Fee @ %.....
3. Other state taxes (Pl specify) @ %.....

Name & signature of the District Mandi officer with stamp

Form: 19: SPECIAL POWER OF ATTORNEY

Know all men by whom these present that we (i)_____son of Shri_____(ii)_____son of Shri_____partners of M/s____ are much engaged in and pre-occupied in our business. We therefore, jointly and severally do hereby assign, constitute, nominate and appoint our one of the partner Mr_____, son of Mr_____ to act for and on our behalf jointly as well as severally as our lawful special attorney.

2. We fully authorise our above mentioned special attorney to file all essential relevant documents required for the receipt of <name of the scheme> incentive admissible under the Industrial and Business Development Policy 2022, to the competent authority for and on behalf jointly and severally to conduct Enquiry, make application(s) and affidavit(s) to execute Enquiry, any or all documents required for the receipt of above said incentive. He is further authorised to receive the incentive amount from the Department of Industries and to issue actual payees receipt at the time of disbursement of incentive amount after the execution of the deed And to do all acts, deeds and things whatsoever out above and special attorney deems fit, proper and advisable.

3. All the acts deeds and things done by our said Special Attorney shall be binding on each of us both jointly and severally and it will be construed that we have done the said peronally.

4. in witness thereof we set our hands on this date_____at_____

Witness

1._____

2._____

3._____ Executants

Form: 20-COPY OF THE RESOLUTION PASSED

IN THE BOARD OF DIRECTORS HELD ON ____

AT THE REGISTERED OFFICE OF THE COMPANY

Resolved unanimously that Mr _____, Director of the Company, be and is hereby authorise to file any document/ affidavit or give any undertaking for filing the claim and receiving the money from Government with respect to <Name of the Scheme> incentive applicable to us as per Industrial and Business Development Policy 2022, to the competent authority, for and on behalf of the Company to conduct Enquiry, make applications(s) to the above office for the development of the industrial unit. He is further authorised to receive the incentive of Rs_____(Rupees_____only) from the Department of Industries and to issue the actual payees receipt at the time of disbursement of incentive amount after execution of the deed and to do all acts, deeds and the things whatsoever may deem fit, proper advisable.

2. He will be authorised signatory of the company with regard to all matters pertaining to or arising out of the availment of incentives. All the acts, deeds and things done by him shall be binding on the Company

Special Signatures

(Attested)

Chairman/ Managing Director

Form: 21-AFFIDAVIT

I,_____do hereby solemnly state that I am proprietor/ partner/ director or M/s _____ and that the date of production of the unit is _____ and fixed capital investment made in this unit is Rs_____ as under:

i)

ii)

iii)

iv)

v)

vi)

vii)

Total_____

It is certified that our unit was sanctioned CAPEX support of Rs. _____ by DEITY, GOI on dated_____I, do hereby undertake to refund the entire amount of incentive of Rs_____(Rupees____) granted to me, under the <Name of the Scheme> besides facing legal action in cases these facts are to be proved wrong at any stage

Signature of applicant

Form: 22-Details of employees

Details of employees as under: -

Sr. no.	**Name**	**Father's name**	**Permanent Address**	**Category (SC/Women/Gen)**	**Skilled/ Semi-skilled**	**Date of enrolment**	**Wages per month**	**Total Duration of the employment during the financial**	***AdharCard no.**	**EPF code**	**Total Employment Generation Subsidy Claimed @36,000/- p.a for General employee and @Rs. 48,000/-p.a for women and SC/ BC/ OBC employee.**

Dated:

Signature of the applicant (with seal)

Verified that the above employees under skilled and semi-skilled category are on the direct rolls of the industrial unit.

Labour Officer _____

Form: 23- CA Certificate in respect of Employment Generation Subsidy

TO WHOM IT MAY CONCERN

The document & records of M/s.....with them regd. Office at.....and factory located at..... in respect of the wages paid to skilled/semi-skilled employees during the financial year have been verified as per muster roll/cashbook/bank account of the industrial unit/ statutory return of EPF and ESI filed by the company and it is certified that the said industrial unit has paid total wages of Rs. . .....(Rupees .....) to.....(number) of skilled/semi-skilled employees, as per Adhaar Card directly employed by the Firm.

AND

Verified from the books of accounts of above unit, the total investment of the industrial unit as on date ..... stands as under:

a) Land

b) Building

c) Plant& Machinery (original value)

AND

the proportionate amount of Employment Generation Subsidy @ Rs 36,000/-per annum for General employee and @ Rs. 48,000/-per annum for women and SC/ BC/ OBC employee for the aforesaid employees is Rs …… (Rupees ……) for the financial year.

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

Dated .....

Form: 24 - CA Certificate regarding Reimbursement of Net SGST

TO WHOM IT MAY CONCERN

It is certified that the M/s. _____, located at _____, having GSTIN _____ has applied for the reimbursement of Net SGST for the period of _____ in pursuance of Industrial & Business Development Policy, 2022.

It is further certified that,

- SGST paid through cash ledger is equivalent to Rs. _____ for the year _____, which incentive is being claimed.
- CGST paid through cash ledger is equivalent to Rs. _____ for the year _____, which incentive is being claimed.
- The same has been paid only after first utilizing all the eligible Input Tax Credit available in the electronic credit ledger.
- The said amount is only for the eligible goods manufactured in in the eligible unit and not on re-sale of goods or on the services related to eligible goods.
- The details of the GST rate at which the goods have been sold is tabulated as under:

SNo.	GST rate	Incentive amount	Sale Amount	Incentive claimed
1.	Up to 10%	100%		
2.	More than 10% up to 15%	75%		
3.	More than 15% up to 20%	50%		
4.	More than 20%	25%		

- The incentive claimed excludes any refund entitled to be obtained by the taxpayer for any reason including on exports or deemed exports.
- The incentive does not include any amount that has been revised on account of any credit note issued to the recipient (buyer).
- The incentive does not include any tax that may have been payable due to any show-cause notice issued by the department on the grounds of collusion, fraud, misrepresentation and other similar ground mentioned in the GST law requiring penal action.
- The incentive has been calculated after taking into account the input tax credit which the taxpayer has failed to avail on any grounds whatsoever.
- The incentive has been calculated after takin into account the utilization of input tax credit on following lines:
  - The amount of input tax credit available in the electronic credit ledger of the registered person on account of integrated tax has been first utilized towards payment of integrated tax and the amount remaining, if any, has been utilized equally towards the payment of Central tax and State tax.
  - the central tax has been first utilized towards payment of central tax and the amount remaining, if any, has been utilized towards the payment of integrated

tax;

- the State tax has been first utilized towards payment of State tax and the amount remaining, if any, has been utilized towards payment of integrated tax
- the input tax credit on account of State tax has been utilized towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax.

- The amount of reimbursement of Net SGST claimed is equivalent to Rs. _____ on the sale of eligible products.

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

EC SD

(Please refer to Clause 16.1.1)

Certificate of Eligibility for the Grant of Exemption from payment of Stamp Duty

This certificate of eligibility is issued in favour of M/s _____ for availing of Stamp duty exemption in respect of the Manufacturing / Service Enterprises for the setting up of the _____ (complete detail of the project) at _____ (address) as approved by the District Level Committee / State Level Committee in its meeting held on _____ in accordance with the Industrial and Business Development Policy-2022.

This exemption of Stamp Duty is admissible in accordance with Notification No._____ of the Department of Revenue, Government of Punjab and is limited to the purchase of _____ (area) of land at _____ meant for setting up of the above said project.

This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor
State Level Committee / Distt. Level Committee

Endst. No. Dated:

A copy is forwarded to the following for information and necessary action: -

1.Deputy Commissioner_____
2. Department of Housing & Urban Development, Punjab
3. Department of Revenue, Punjab, Chandigarh
4. Chief Executive Officer, Punjab Bureau of Investment Promotion
5. Director of Industries & Commerce (Incentive Branch), Chandigarh
6. Concerned Distt. Town Planner
7. General Manager, District Industries Centre _____
8. M/s _____

Convenor
State Level Committee / Distt. Level Committee

Note: The incentives of Exemption from payment of Stamp Duty is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

Eligibility Certificate - CLU/EDC

Certificate of Eligibility for the Grant of Exemption from payment of CLU/EDC

This certificate of eligibility is issued in favour of M/s _____ for availing of exemption from payme / External Development charges

in respect of the Manufacturing / Service Enterprises (falling under the category of Thrust Sector / Anchor Unit), for the setting up of the _____ (complete detail of the project) at _____ (address) as approved by the District Level Committee / State Level Committee in its meeting held on _____ in accordance with the provisions under the Industrial and Business Development Policy-2022.

This exemption of Change of Land Use / External Development charges is admissible in accordance with Notification No. _____ dated: _____of the Department of Housing & Urban Development, Government of Punjab and is limited to the land purchased by the entrepreneur as under: -

1.Land(Area):

2.Name of the Village:

3.Hadbast No.:

4.Khasra No.:

5.Date of Registration of Sale Deed:

6.Date of Mutation of Sale Deed:

7.Amount of CLU/EDC charges exempted:

This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor

State Level Committee / Distt. Level Committee

Endst. No. Dated:

A copy is forwarded to the following for information and necessary action:-

1.Deputy Commissioner_____

2. Department of Revenue, Punjab, Chandigarh

3. Chief Executive Officer, Punjab Bureau of Investment Promotion

4. Director of Industries & Commerce (Incentive Branch), Chandigarh

5. General Manager, District Industries Centre _____

6. M/s _____

Convenor

State Level Committee / Distt. Level Committee

Note: The incentives of Exemption from payment of Stamp Duty is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

Eligibility Certificate PT

(Please refer to Chapter-11(Rule 11.1)

Certificate of Eligibility for the Grant of Exemption from payment of Property Tax

No. Dated:

It is certified that M/s _____ having its manufacturing/service unit located at _____ is registered as under for the products of manufacture/service mentioned below:-

1. UDYAM REGISTRATION/IE

2. Manufacturing Product/Products/Service:

3.Name of location of Municipal Area

4.Name of the owner of Building:

5.Original area/built-up space (sq. Ft.):

(i)Before expansion/diversification/modernization:

(ii)After expansion/diversification/modernization:

6.Property Tax being paid/payable by the unit:

(i)On the original area/built-up space:

(ii)On the additional area after expansion/ Diversification/ modernization:

2. Certified that Fixed Capital Investment (FCI) made by the unit amounted to Rs._____upto (dd/mm/yyyy) has been approved by the State Level Committee / Distt. Level Committee in its meeting held on (dd/mm/yyyy)

3. That in terms of notification no. _____ dated: _____, the unit is eligible for the grant of Exemption from payment of Property Tax @ _____% for a period of _____year.

4. This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor

State Level Committee / Distt. Level Committee

Endst. No. Dated:

A copy is forwarded to the following for information and necessary action:-

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1. Deputy Commissioner_____
2. Director, Department of Local Government, Punjab
3. Chief Executive Officer, Punjab Bureau of Investment Promotion 4. Concerned Municipal Corporations/Committee
5. Director of Industries & Commerce (Incentive Branch), Chandigarh 6. General Manager, District Industries Centre _____ 7. M/s _____

Convenor

State Level Committee / Distt. Level Committee

Note: The incentives of Property Tax is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

Eligibility Certificate - ED

Certificate of Eligibility for the Grant of Exemption from payment of Electricity Duty

No. Dated:

It is certified that M/s _____ having its manufacturing/service unit located at _____ is registered as under for the products of manufacture/service mentioned below: -

1. UDYAM REGISTRATION/IEM No:
2. Manufacturing Product/Products/Service:
3. Contract Account No.:
4. Date of release of Electricity connection:
5. Whether the unit falls under the restrictive/negative list:

6. Period for exemption from ED as per Policy:

2. Certified that Fixed Capital Investment (FCI) made by the unit amounted to Rs._____upto (dd/mm/yyyy) has been approved by the State Level Committee / Distt. Level Committee in its meeting held on (dd/mm/yyyy).

3. The Date of Commercial Production/Phased Commercial Production (as the case may be) of the unit has been certified on _____by the Scrutiny Committee.

4. That in terms of notification no. _____ dated: _____, the unit is eligible for the 100% Exemption from payment of Electricity Duty for a period of _____year from the date of release of electricity connection.

5. This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor

State Level Committee / Distt. Level Committee

Endst. No. Dated:

A copy is forwarded to the following for information and necessary action:-

1.Deputy Commissioner_____

2. Department of Power, Punjab

3. Chief Executive Officer, Punjab Bureau of Investment Promotion

4.Concerned SE/XEN PSPCL

5. Director of Industries & Commerce (Incentive Branch), Chandigarh

6. General Manager, District Industries Centre _____

7. M/s _____

Convenor

State Level Committee / Distt. Level Committee

Note: The incentives of Electricity Duty is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

FORM ED

Certificate of Eligibility for the Grant of Exemption from payment of Electricity Duty (In case of Expansion with or without Modernization/Diversification)

No. Dated:

It is certified that M/s _____ having its manufacturing/service unit located at _____ is registered as under for the products of manufacture/service mentioned below:-

1. UAM/IEM No:
2. Manufacturing Product/Products/Service: 3. Contract Account No.:
4. Date of release of Electricity connection:
5. Whether the unit falls under the restrictive/negative list:
6. Period for exemption from ED as per Policy: 2. Certified that Fixed Capital Investment (FCI) made by the unit during expansion/ modernization/diversification amounted to Rs._____upto (dd/mm/yyyy) has been approved by the State Level Committee / Distt. Level Committee in its meeting held on (dd/mm/yyyy).

3. The Date of Commercial Production/Phased Commercial Production (as the case may be) after completing expansion/diversification/modernization of the unit has been certified as (dd/mm/yyyy) by the Scrutiny Committee in its meeting held on _____ , 4. That in terms of clause 12.2 of Chapter – 12 of this policy, the unit is eligible for the 100% Exemption from payment of Electricity Duty for a period of _____year, upto 100% of FCI made during expansion/diversification/modernisation.

5. This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor
State Level Committee / Distt. Level Committee

Endst. No. Dated:

A copy is forwarded to the following for information and necessary action:-

1.Deputy Commissioner_____
2. Department of Power, Punjab
3.Chief Executive Officer, Punjab Bureau of Investment Promotion.
4.Concerned SE/XEN PSPCL
5.Director of Industries & Commerce (Incentive Branch), Chandigarh
6.General Manager, District Industries Centre _____

7.M/s _____

Convenor
State Level Committee / Distt. Level Committee

Note: The incentives of Electricity Duty is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

FORM SGST

Certificate of Eligibility for the Grant of Investment Subsidy by Way of Reimbursement of VAT/Net SGST

No. Dated:

It is certified that M/s _____ having its manufacturing/service unit located at _____ is registered as under for the products of manufacture/service mentioned below:-

1. UAM/IEM No.:

2. Manufacturing Product/Products/Service:

3. VAT/SGST Registration No.:

2. Certified that Fixed Capital Investment (FCI) made by the unit upto (dd/mm/yyyy) has been approved by the State Level Committee / Distt. Level Committee in its meeting held on (dd/mm/yyyy)

3. That unit has gone into commercial production/phased production/expansion production on (dd/mm/yyyy) as verified by scrutiny committee in its report dated: (dd/mm/yyyy) 4.

That in terms of Annexure A of the Industrial & Business Development Policy, 2022, unit is eligible for investment subsidy by way of reimbursement of VAT/Net SGST paid for a period of _____year w.e.f date of production/phased production/expansion production (dd/mm/yyyy) @_____ % of fixed capital Investment i.e. Rs. _____(in words).

5. This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor
State Level Committee / Distt. Level Committee

Endst. No.

Dated: A copy is forwarded to the following for information and necessary action:-

1.M/s._____

2. Asstt. Excise and Taxation Commissioner, _____ 3. Excise & Taxation Commissioner, Mohali, Punjab.

4. Director of Industries & Commerce (Incentive Section), Chandigarh

Convenor
State Level Committee / Distt. Level Committee

Note: The incentives of VAT/Net SGST is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

ADDITIONAL ELIGIBILITY CERTIFICATE

Additional Eligibility Certificate for the Grant of Investment Subsidy by Way of Reimbursement of VAT/Net SGST

No. Dated:

It is certified that M/s _____ was granted Eligibility Certificate for FCI of Rs. _____vide No. _____ dated: (dd/mm/yyyy).

2. In terms of clause 13.6 of the Industrial & Business Development Policy, 2022 the additional Fixed Capital Investment of Rs._____ upto (dd/mm/yyyy) commencement of commercial production of phase_____ has been approved by District Level Committee / State Level Committee in its meeting held on (dd/mm/yyyy).

3. That unit has gone into phased production/ production on _____ as verified by scrutiny committee in its report dated: (dd/mm/yyyy).

4. That in terms of Annexure – A of the Industrial & Business Development Policy, 2022, unit is eligible for investment subsidy by way of reimbursement of VAT/Net SGST for a period of

_____year w.e.f date of phased production/ production @ _____ % of fixed capital Investment i.e. Rs. _____.

5. This eligibility certificate is further subject to terms & conditions prescribed under this Industrial and Business Development Policy, 2022 from time to time.

Convenor
State Level Committee / Distt. Level Committee

Endst. No. Dated:

A copy is forwarded to the following for information and necessary action:-

1.M/s._____.

2. Asstt. Excise and Taxation Commissioner, _____.

3. Excise & Taxation Commissioner, Punjab, Patiala.

4. Chief Executive Officer, Punjab Bureau of Investment Promotion, Chandigarh.

5. Director of Industries & Commerce (Incentive Section), Chandigarh.

Convenor
State Level Committee / Distt. Level Committee

Note: The incentives of VAT/Net SGST is liable to be withdrawn if it is found that the facility is being misused or it is established that the unit had wrongly presented the facts.

ANNUAL PRODUCTION RETURN FOR THE YEAR _____

1. Name of the Industrial Unit : _____.
2. Location of the Industrial Unit : _____.
3. Udyam Registration/IEM No. : _____.
4. Item manufactured/Services Provided : _____.
5. Date of Commercial Production : _____.
6. Date of issuance of Eligibility Certificate : _____.
7. Details of Fiscal Incentives received :

Sr. No.	Name of the incentive	Amount of Incentive claimed	Date on which Fiscal Incentive received
1.			
2.			
3.			

8. Production during the year (₹ in lakhs) : _____.
9. Export during the year (₹ in Lakhs), if any : _____.
10. Export as a percentage of production : _____.
11. Value of raw materials consumed for Production shown in Sr. no. 7 (₹ in Lakhs) : _____.
12. Employment
    i. Direct : _____.
    ii. Indirect : _____.

Verification:

It is verified that unit has been visited on __/__/_____ and found working and is eligible to avail Incentive under Industrial & Business Development Policy, 2022.

General Manager, District Industries Centre

Documents to be submitted:

- Copy of Balance Sheet of previous financial year.
- Copy of GST Return of previous financial year.
- Copy of last Electricity Bill previous financial year.

Bank Guarantee

To,
The Director,
Department of Industries & Commerce, Chandigarh

1.In consideration of the Department Of Industries & Commerce, Punjab, Chandigarh (hereinafter called the Government) having agreed to exempt M/S (**Name of the Unit)** Company registered under the Indian Companies Act,1956/partnership firms/proprietorship firm, having its registered office at (**Address of the registered office)** [herein after called 'Lessee'] from the demand, under the terms and conditions of Sale agreement/Conveyance deed/lease agreement to be executed between Lesser/Seller/Department and M/s **(Name of the Company)** for **(In numbers)** years **(in words)** (herein after called 'Agreement'), of security deposit for the due fulfilment by unit of the terms and conditions contained in the said Agreement, on production of a bank Guarantee payable at Chandigarh for **Rs(Numeric value)(In words)**only; We,**(Name of the bank),** having registered office at **(Address of the registered office)** and having one of its branches at **(Branch name & Address)** (herein after Referred to as the bank) at the request of the unit, do hereby undertake to pay to the Government an amount not exceeding **Rs(Numeric value) (in words)** against any loss or damage caused to or suffered or would be caused to or suffered by the Government by reason of any breach by the said Unit of any of the terms or conditions contained in the Industrial & Business Development Policy 2022.

2.We, (**Name of the Bank)**, do hereby undertake to Pay the amounts due and payable under this guarantee without any demur, merely on a demand from the Government stating that the amount claimed is due by way of loss or damage caused to or would be caused to or suffered by the Government by any reason of breach by unit of any of the terms or conditions contained in the Fiscal Incentives for Industrial Promotions (R) 2013/Industrial & Business Development Policy 2022 or by reason of the unit's failure to perform the said general condition of Industrial & Business Development Policy 2022.

Any such demand made on the bank shall be conclusive as regards the amount due and payable by the bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding **Rs (Numeric value) (In words) .**

3.We undertake to pay to the Government the money so demanded not withstanding if the company fail to start its commercial production within 3 years from the date of agreement then period of bank guarantee will extend. The payment so made by us under this bond shall be a valid discharge of our liability for payment there under and the unit shall have no claim against us for making such payment.

4.We, **(Name of the Bank)**, further agree that the guarantee herein contained shall remain in full force and effect for a period of 3 (three) years or commencement of commercial production of the unit as mentioned under IBDP-2022. whichever is earlier during the period that would be taken for the performance as per Industrial & Business Development Policy 2022 and that it shall continue to be enforceable till all the dues of the Government under or by virtue of the said Industrial & Business Development Policy 2022 have been fully paid and its claims satisfied or discharged.

5. This Guarantee will not be discharged due to the change in the constitution of the bank or the unit.

6.This Bank Guarantee shall be enforced in the following circumstances

a)If the unit is found to have made any false declaration or if the incentive for stamp duty exemption availed by the unit is found to be not eligible ;

b)If the unit fails to commence the Commercial Operations or non –fulfilment of any of the General Conditions of Industrial & Business Development Policy 2022.

7.We**, (Name of the Bank)** Bank lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Government in writing.

8.This bank Guarantee shall be interpreted in accordance with the Laws of India and the courts at Punjab /Chandigarh shall have exclusive jurisdiction.

The Liability of the guarantor under this guarantee shall not exceed Rs **(Numeric Value) (in words)** (Guaranteed Amounts)

This bank guarantee shall be valid up to **(Expiry Date/Year)** (validity of bank guarantee shall be for the period of three years or commencement of commercial production of unit as per Industrial & Business Development Policy-2022, whichever is earlier.

Notwithstanding anything to the contrary contained herein, no obligation of the Guarantor to pay any amount under this Guarantee shall arise prior to the fulfilment of the following conditions Precedent:

a)Written claim/demand(s) in terms of this Guarantee of an aggregate amount less than or equal to the Guaranteed Amounts is/are made by the Beneficiary hereunder; and

b)Such written claim/demand(s) is /are delivered to the Guarantor on or before the Expiry Date at the at **(Name of the Local Bank & Branch address)**.

Place:.....

Optimal Land Use Certificate

Undertaking in lieu of optimum land use certificate for availing the incentives under the Industrial & Business Development Policy, 2022

I _____ Proprietor/Partner/Director/Authorized Signatory of M/S _____, resident of _____ solemnly do hereby declare as under:-

1.That I intend to set up a Industrial Unit namely M/S _____ at _____ for manufacturing of _____/ or servicing unit for _____.

2.That the company has arranged a land parcel measuring _____ K _____ M (as per attached agreement).

3.That the area of land i.e. _____ K _____ M is optimally required for the setting up of aforesaid unit.

4.That the above said land shall be used only for setting up of Industrial/Servicing unit and not for any other purpose.

5.That I shall be liable to refund the incentive of stamp duty along with interest of 12% per annum simple interest in the event of non-submission of appraised DPR depicting the optimum land area required for the project.

Deponent

PASSBOOK

Investment Subsidy by way of Reimbursement of Net SGST/VAT under Industrial & Business

Development Policy, 2022

1.Name of the Unit: : _____

2.Address of the Unit : _____

3.UAM/IEM No. : _____

4.Category of the unit for incentives (Micro, Small and Medium Enterprises /Large Units/Anchor Units/Early Bird Units/MSME in Thrust Sectors/ Large units in Thrust Sectors/Border Zone) : _____

5.Manufacturing Product/Products/ Service : _____

6.a. SGST Registration No. : _____

and/or

b. VAT Registration No. : _____

7.Whether New/Expansion with or without Modernization/ Diversification : _____

8.Date of Commercial Production/ Expansion/Phased Production : _____

9.Issuance of Eligibility Certificate : No.: _____.
Date: _____.

10.Total Amount of incentive eligible for Investment Subsidy by way of Reimbursement of Incentivized SGST in accordance with aforesaid Eligibility Certificate : ₹_____.

11.The Eligibility period for incentive amount ₹_____ from ____ to _____.

A.Passbook for net SGST

Sr. No.	Opening Balance	Year of claim	Fixed Capital Investment approved by Competent Authority SLC/DLC as the case may be	Total Taxable GST Turnover	Total GST Paid				Investment Subsidy by way of reimbursement Net SGST						Balance of the incentive	
									Amount of Incentive claimed			Amount approved by Dept. of Excise & Taxation as per SGST-1	Amount Sanctioned	Date of Sanction	Opening Balance	Balance Amount
1	2	3	4	5	6				7	8	9	9	10	11	12	13
					IGST 1	CGST 2	SGST 3	Total 4	Amount of Incentive claimed on the basis of GST Paid	Amount of Incentive claimed as per Clause B i.e. 2.5% of the FCI (if any)	Total Amount of incentive claimed					

and/or

B.Passbook for net VAT

Sr. No.	Opening Balance	Year of claim	Total Taxable VAT Turnover	Total VAT Paid	Investment Subsidy by way of reimbursement Net VAT				Balance of the incentive	
					Amount of incentive claimed	Amount approved by Dept. of Excise & Taxation as per SGST-1	Amount Sanctioned	Date of Sanction	Opening Balance	Balance Amount
1	2	3	4	5	6	7	8	9	10	11