

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(Tax Division)**

No. F. 12(28)FD/Tax/2010-63

Jaipur, Dated: 25-08-2010

ORDER

RAJASTHAN INVESTMENT PROMOTION SCHEME - 2010

In order to promote investment in the State of Rajasthan, and to further generate employment opportunities through such investment, the State Government of Rajasthan, in public interest, hereby notifies "The **Rajasthan Investment Promotion Scheme 2010**" (RIPS-2010) (hereinafter referred to as "the Scheme"). The Scheme shall facilitate investment in establishment of New Enterprise(s) and/ or investments made by the existing Enterprise(s) for Modernization/ Expansion/ Diversification.

1. OPERATIVE PERIOD.-

The Scheme shall come into effect from the date of issuance of this order and shall remain in force up to 31.03.2018.

2. DEFINITIONS.-

A. "CST" means tax payable under the Central Sales Tax Act, 1956;

B. "Commencement of Commercial Production/ Operation" means-

- (a) For new enterprise, the date on which the enterprise issues
1. the first sale bill of the goods manufactured related to the investment made under the Scheme; or
 2. the first bill of commercial transaction related to the investment made under the Scheme; or
 3. the first receipt of deposit of fee/ charges etc. for providing any service with respect to facilities set up related to investment under the Scheme.
- (b) For existing enterprise making investment for Modernization/ Expansion/ Diversification, the date on which the enterprise issues
1. the first sale bill of the goods manufactured after completion of Modernization/ Expansion/ Diversification; or
 2. the first bill of commercial transaction after completion of Modernization/ Expansion/ Diversification; or
 3. the first receipt of deposit of fee/ charges etc. for providing any service with respect to facilities set up after completion of Modernization/ Expansion/ Diversification;

- C. **“Conversion Charges”** means the conversion charges payable to Government and shall include any part of such charges payable to local bodies;
- D. **“Diversification”** means launching of a new product line or new line of services by the existing enterprise;
- E. **“Electricity Duty”** means the duty payable under the Rajasthan Electricity (Duty) Act, 1962;
- F. **“Employment”** means to employ any person, other than the directors, promoters, owners and partners, for wages or salary to do any manual, unskilled, skilled, technical or operational work, in or in connection with the work of an establishment or enterprise and who gets his wages or salary directly from the employer;
- G. **“Enterprise”** means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in manufacture of goods, in any manner, or engaged in providing or rendering of any service or services;
- H. **“Entertainment Tax”** means the tax payable under the Rajasthan Entertainments and Advertisements Tax Act, 1957;
- I. **“Existing Enterprise”** means an enterprise that is engaged in commercial production/ operation during the operative period of the Scheme;
- J. **“Expansion”** means increase in production or operational capacity by the existing enterprise over the original installed capacity;
- K. **“Ineligible Enterprise”** means the enterprise(s) listed in Annexure-I appended to the Scheme;
- L. **“Investment”** means investment made in fixed assets by any enterprise having commercial or industrial output of goods or services or project set up for such common social good as defined in the Scheme. However, investment made in land in excess of 30% of the total investment made by the Enterprise shall not be included in investment;
- M. **“Land Tax”** means the tax payable under chapter VII of the Rajasthan Finance Act, 2006;
- N. **“Large Enterprise”** means an enterprise other than Micro, Small and Medium Enterprises;
- O. **“Luxury Tax”** means the tax payable under the Rajasthan Tax on Luxuries (In Hotels and lodging Houses) Act, 1990;
- P. **“Mandi Fee”** means the fee being levied and paid under the Rajasthan State Agriculture Produce Market Act, 1961;

- Q. “Micro, Small and Medium Enterprises”**(hereinafter referred to as MSME) means an enterprise as defined in the Micro, Small and Medium Enterprises Development Act, 2006, as amended from time to time;
- R. “Modernization”** means up-gradation and improvement in the process of production of goods and/ or services by an existing enterprise;
- S. “New Enterprise”** means setting up of new enterprise by making investment within the meaning of clause L and shall include a unit setup by an existing enterprise at a site other than the existing site having separately identifiable books of accounts and depositing the Taxes and Duties leviable under any State Act including Provident Fund separately;
- T. “Notified Area”** means an area as may be notified by the Finance Department in consultation with the Industries Department of the State Government under the Scheme;
- U. “Person with disability (PwD)”** means a person suffering from not less than forty percent of any of the following disability:
- (a) blindness;
 - (b) low vision;
 - (c) leprosy-cured;
 - (d) hearing impairment;
 - (e) locomotor disability;
 - (f) mental retardation;
 - (g) mental illness
- as certified by a Medical Authority i.e. any hospital or institution specified for this purpose by the Government of Rajasthan under the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995;
- V. “Project for Common Social Good”** means the project set up by an enterprise for welfare and development of society, that is:
- (a) Educational Institutions;
 - (b) Health Institutions like Hospitals, Dispensaries, Poly Clinics, Diagnostic Centres, Research and Development Laboratories/ Centres. and old age homes/ rehabilitation centers for Person with disability;
 - (c) Skill Development Centre as approved by Government in the Industries Department of the State or Rajasthan Mission on Skill and Livelihood and providing training for at least 100 persons in a year;
 - (d) Any other Institution performing Common Social Welfare as may be notified by the Government in the Industries Department of the State;

W. "Revival of a Sick Industrial Enterprise" means –

- (a) re-commencement of commercial production by a sick industrial enterprise lying closed due to sickness ; or
- (b) enhancement of production level due to infusion of fresh funds for change in production process/ technology/ product line in case of running sick industrial enterprise;

AND

providing employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years;

X. "Screening Committee" means State/ District level Screening Committee (SLSC/DLSC) as mentioned in Annexure-II, appended to the Scheme, for sanction of benefits under the Scheme;

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

However, for Agri-processing enterprise as defined in Policy for Promotion of Agro-Processing and Agri-Business, 2010, the Committee for sanctioning benefits shall be the District level sanctioning committee or the State level Empowered Committee under that policy.

Y. "SGST" means the taxes on goods and services to be levied by the State Government on introduction of Goods and Services Tax (GST);

Z. "Sick Industrial Enterprise" means –

- (a) An industrial enterprise qualified to be a sick enterprise as per the guidelines issued by RBI from time to time and declared as per procedure to be prescribed in this behalf by the Industries Department;

OR

- (b) An industrial enterprise which has been declared sick before the commencement or during the operative period of this Scheme by the Board for Industrial and Financial Reconstruction (BIFR) under the provisions of the Sick Industrial Companies (Special Provision) Act, 1985 (as amended from time to time);

OR

- (c) An industrial enterprise, which has been taken over before the commencement or during the operative period of this Scheme and sold during the operative period of the Scheme to a new management by RIICO/ RFC/ Central Financial Institutions;

AA. "Stamp Duty" means the duty defined as stamp duty payable under the Rajasthan Stamp Act, 1998;

BB. "Women/ Schedule Caste (SC)/ Schedule Tribe (ST) / Person with disability (PwD) entrepreneur" means an enterprise having:

- (a) Women/ Schedule Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) as proprietor, in case of proprietorship enterprise ;or
- (b) majority of partners are Women/ Schedule Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) and such partners are working partner(s) having more than 51% investment in the capital of the enterprise, in case of partnership including limited liability partnerships;

NOTE: A Company constituted under the Companies Act, 1956 and other association of persons, by whatsoever name it may be called, shall not be included.

CC. "VAT" means the tax payable under the Rajasthan Value Added Tax Act, 2003";

DD. "Year" means financial year (i.e. From 1st April to 31st March) and **"Quarter"** means the period of three months ending on 30th June, 30th September, 31st December and 31st March.

3. APPLICABILITY OF THE SCHEME.-

A. The Scheme shall be applicable to the following class of enterprise(s) other than those mentioned in Annexure-I, appended to the Scheme:

- (a) New Enterprise;
- (b) Existing Enterprise making investment for Modernization/ Expansion/ Diversification;
- (c) Sick industrial enterprise for its revival; and
- (d) Enterprise which has set up Project for Common Social Good under Clause 2 V of the Scheme,

subject to following conditions:

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- (i) That the Enterprise shall commence commercial production or operation during the operative period of the Scheme.
 - (ii) That the New Micro Enterprise shall make minimum investment of Rs. Five lac, and New Small Enterprise shall make minimum investment of Rs. Twenty Five lac. However, in case of Project for Common Social Good, the enterprise shall make minimum investment of Rs. one crore.
 - (iii) That in case of Modernization/ Expansion/ Diversification minimum investment to be eligible under the Scheme, for the category of

enterprises mentioned in column number 2 of Table-1 given below, shall be as mentioned in column number 3 of said Table:

Table-1

S.No.	Category of Enterprise	Minimum Investment (Rs. In lac)
1	2	3
1.	Micro Enterprise	2.00
2.	Small Enterprise	10.00
3.	Medium Enterprise	50.00
4.	Large Enterprise	500.00

- (iv) That the Enterprise shall provide minimum direct employment to at least 10 persons in case of New Enterprise, however in case of Expansion/Diversification of an Existing Enterprise, it shall provide at least twenty five percent additional direct employment subject to a minimum of ten persons and in case of Modernization, the level of existing employment should not be reduced.

Provided that benefits under the Scheme may be extended for such Micro and Small enterprises where less than 10 persons are employed, subject to the condition that the employer gets all employees insured for medical treatment of all types of medical illness and accident, at his cost.

Note:- For the purpose of sub-clause (iv) above, the employer shall be required to submit copy of Challan for the amount of contribution of EPF and/or ESI deposited with competent authorities or copy of insurance policy obtained for medical treatment (for the purpose of proviso to sub-clause (iv) above) along with list of employees, as the case may be.

- B.** However, the above conditions shall not apply to the extent special provisions have been made for any category of Enterprise in specific sectors for which special incentive scheme or policy are separately in operation, that is:
- (a) Policy Package for Micro, Small and Medium Enterprises, 2008; or
 - (b) Policy for Promotion of Agro-Processing and Agri-Business, 2010; or
 - (c) IT and ITES Policy 2007; or
 - (d) Policy for Promotion of Private Sector Investment for setting up of Power Generation Projects in the State of Rajasthan; and
 - (e) Biotechnology Policy, 2004.

4. SUBSIDY.-

- A.** Subsidy shall consist of Investment Subsidy and Employment Generation Subsidy and shall be allowed, for a period of seven years, to all enterprises to which an Entitlement Certificate as prescribed under the Scheme has been

issued. However for MSME located in the notified area the benefit of subsidy shall be for ten years ;

- B. The maximum amount of subsidy shall be 50% of the total amount of tax (es) that is VAT and CST or SGST (whenever introduced), which have become due and have been deposited into the government exchequer, however, an Additional subsidy to the extent of 10% of the amount of said tax (es) which have become due and have been deposited into the government exchequer shall be allowed to Women/ SC/ ST/ Person with disability (PwD) entrepreneur, by way of additional investment subsidy.

However, in case of Modernization/ Expansion/ Diversification, the subsidy shall be allowed only on the amount of additional tax liabilities which accrue due to utilization of increased capacity/ increased volume of sales in quantity, created/ achieved after Modernization/ Expansion/ Diversification.

- C. The break-up of subsidy amount shall be as mentioned in Table-2 given below:

Table-2

S.No.	Type of Subsidy	Amount of Subsidy
1	2	3
1.	Investment Subsidy	30% of tax (es) which have become due and have been deposited by the enterprise.
2.	Employment Generation Subsidy	20% of tax (es) which have become due and have been deposited by the enterprise, subject to sub-clause E below.

- D. Investment Subsidy shall be allowed to all eligible enterprise on the basis of tax deposited by the enterprise subject to condition that the total amount of subsidy (Investment Subsidy + Employment Generation Subsidy) shall not exceed 50% of the amount of tax (es) which have become due and have been deposited by the enterprise. However for Women/ SC/ ST/ Person with disability (PwD) entrepreneur, total amount of subsidy including Additional Investment subsidy shall not exceed 60% of the amount of tax (es) which have become due and have been deposited by the enterprise.
- E. The maximum limit of Employment Generation Subsidy shall be as mentioned in column number 5 of Table 3, and shall be allowed to the eligible enterprise at the rate as mentioned in column number 4, according to the category of enterprise and employee as mentioned in column number 2 and 3 respectively of Table-3 given below:

Table-3

S.No.	Category of Enterprise	Category of Employee	Amount of Employment Generation Subsidy	Maximum Limit of Employment Generation Subsidy and other conditions
1	2	3	4	5
1	New Enterprises and project for common social good	General	Rs. 10,000/- per employee per year of completed service.	Total amount of Employment generation subsidy shall not exceed 20% of the amount of tax(es) which have become due and have been deposited by the enterprise.
		Women/ SC/ST/ Person with disability(PwD)	Rs. 12,000/- per employee per year of completed service.	
2	Modernization/ Expansion/ Diversification	General	Rs. 10,000/- per employee per year of completed service.	1. Total amount of Employment generation subsidy shall not exceed 20% of the amount of tax (es) which have become due and have been deposited by the enterprise. 2. Employment generation subsidy shall be allowed only for the employees appointed under Modernization/ Expansion/ Diversification over and above the existing employees.
		Women/ SC/ST/ Person with disability (PwD)	Rs. 12,000/- per employee per year of completed service.	
3	Sick Industrial Enterprise for its revival	General	Rs. 10,000/- per employee per year of completed service.	1. Total amount of Employment generation subsidy shall not exceed 20% of the amount of tax (es) which have become due and have been deposited by the enterprise. 2. Employment generation subsidy shall be allowed only for the employees appointed over and above the maximum employment level attained during the preceding 3 years from the date of its declaration as a sick industrial enterprise.
		Women/ SC/ST/ Person with disability (PwD)	Rs. 12,000/- per employee per year of completed service.	

Note- Employment Generation Subsidy shall be disbursed quarterly on proportionate basis.

5. EXEMPTIONS.-

- A. The Enterprise to which an Entitlement Certificate as prescribed under the Scheme has been issued shall be eligible to claim the exemption(s) from the taxes/duties/charges, to the extent and for the period as mentioned in Table-4 given below

Table-4

S.No.	Category of Investment	Type of Exemption from Taxes/Duties/Charges	Extent of percentage of Exemption	Period of Exemption
1	2	3	4	5
1.	New Enterprise and Project for Common Social Good	Luxury Tax	100%	Seven years from the date of issuance of Entitlement Certificate. However for MSME located in the notified area the period of exemption shall be for ten years.
		Electricity Duty	50%	
		Entertainment Tax	50%	
		Land Tax	50%	
		Mandi Fee	50%	
		Stamp Duty on purchase or lease of land and construction/ improvement on such land	50%	One time for each such transaction for the same project.
		Conversion Charge payable for change of Land use	50%	
2.	Investment made for Modernization/ Expansion/ Diversification	Luxury Tax	100%	Seven years from the date of issuance of Entitlement Certificate. However for MSME located in the notified area the period of exemption shall be for ten years.
		Electricity Duty	50%	
		Entertainment Tax	50%	
		Land Tax	50%	
		Mandi Fee	50%	
		Stamp Duty on purchase or lease of land and construction/ improvement on such land	50%	One time for each such transaction for the same project.
		Conversion Charge payable for change of Land use	50%	
3.	Sick Industrial Enterprise for its revival	Luxury Tax	100%	Seven years from the date of issuance of Entitlement Certificate. However for MSME located in the notified area the period of exemption shall be for ten years.
		Electricity Duty	50%	
		Entertainment Tax	50%	
		Land Tax	50%	
		Mandi Fee	50%	
		Stamp Duty on purchase or lease of land and construction/ improvement on such land	50%	One time for each such transaction for the same project.
		Conversion Charge payable for change of Land use	50%	

- B.** In case of Enterprises going for Modernization/ Expansion/ Diversification, the exemption from payment of tax (es) shall be allowed only to the extent to which additional tax liabilities accrue due to utilization of additional capacity created after Modernization/ Expansion/ Diversification.

6. PROCEDURE FOR CLAIM.-

A. Claim for Exemption from Stamp Duty and/or Conversion Charges :

- (a) Every Enterprise making investment for setting up of a New Enterprise or for Modernization/ Expansion/ Diversification or for revival of Sick Industrial Enterprise or for setting up project for Common Social Good under the Scheme, shall submit a duly completed application in Form - I, appended to the Scheme, for availment of exemption from Stamp duty/ Conversion Charges, along with a project report duly certified by a Chartered Accountant and an affidavit in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee. In case of revival of Sick Industrial Enterprise, the Enterprise shall also submit an undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a Sick Industrial Enterprise, followed by 100% employment within five years.
- (b) The Member Secretary of the appropriate Screening Committee shall register the application and issue an Entitlement Certificate in Form - II, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid for two years or upto the date of expiry of the operative period of the Scheme whichever is earlier. However, in case the Member Secretary of the appropriate Screening Committee is of the opinion that the Entitlement Certificate could not be utilized by the applicant investor due to reasons largely beyond his control, validity of the certificate can further be extended, for two years or upto the date of expiry of the operative period of the Scheme whichever is earlier.
- (c) The Member Secretary of the appropriate Screening Committee shall forward copies of the Entitlement Certificate in Form - II, appended to the Scheme, to the concerned department / authority immediately. Thereupon, the Stamp Duty and/or Conversion Charges would be exempt to the extent as provided in clause 5 of the Scheme.

B. Claim for Exemption from Land Tax :

- (a) Every Enterprise making investment for setting up of a New Enterprise or for Modernization/ Expansion/ Diversification or for revival of Sick Industrial Enterprise or for setting up project for Common Social Good under the Scheme, shall submit a duly completed application in Form - I, appended to the Scheme, for availment of exemption from Land Tax,

along with a project report duly certified by a Chartered Accountant and an affidavit in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee. In case of revival of Sick Industrial Enterprise, the Enterprise shall also submit an undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a Sick Industrial Enterprise, followed by 100% employment within five years.

- (b) The Member Secretary of the appropriate Screening Committee shall register the application and issue a Provisional Entitlement Certificate in Form - III, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid up to 180 days or the next meeting of the appropriate Screening Committee, whichever is earlier.
- (c) The Member Secretary shall place the application along with copy of Provisional Entitlement Certificate so issued before the appropriate Screening Committees within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- (d) In case the Committee approves the entitlement of the enterprise for the benefit, the Member Secretary shall issue Permanent Entitlement Certificate in Form - IV, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the Committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- (e) Where the Committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the Committee shall be communicated in Form - X, appended to the Scheme, by the Member Secretary of the appropriate committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the Committee in its meeting, unless specifically extended for reasons to be recorded in writing.

 C. Claim for Exemption from Luxury Tax, Electricity Duty, Entertainment Tax and Mandi Fee:

- (a) The Enterprises making new investment or investment for Modernization/ Expansion/ Diversification or for revival of Sick Industrial Enterprise or setting up project for common social good under the Scheme, for availment of exemption from payment of Luxury Tax/ Entertainment Tax/ Electricity Duty/ Mandi Fee, under the Scheme, shall submit duly completed application in Form - I, appended to the

Scheme, to the Member Secretary of the appropriate Screening Committee within 90 days of commencement of commercial production/ operation. Such application shall be accompanied with the following documents,

1. Copy of project report duly certified by Chartered Accountant;
 2. Proof of investment;
 3. Copies of Challan for the amount of contribution of EPF and/ or ESI deposited or copy of insurance policy obtained for medical treatment;
 4. Proof of deposit of Luxury Tax/ Entertainment Tax/ Electricity Duty/ Mandi Fee, if deposited already; and
 5. An affidavit in support of the facts of the application.
 6. An undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a Sick Industrial Enterprise, followed by 100% employment within five years, in case of revival of Sick Industrial Enterprise.
- (b) The Member Secretary shall place the completed application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- (c) Where the application has been filed beyond the time period as provided in sub-clause (a) above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application.
- However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay of more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of Entitlement Certificate.
- (d) In case the Committee approves the entitlement of the enterprise for the benefit(s) mentioned above, the Member Secretary shall issue Entitlement Certificate in Form - V, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the Committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- (e) Where the Committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of

being heard to the enterprise and shall record the reasons of rejection. The decision of the Committee shall be communicated in Form - XI, appended to the Scheme, by the Member Secretary of the appropriate committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the Committee in its meeting, unless specifically extended for reasons to be recorded in writing.

D. Claim of Subsidy:

- (a) The Enterprises making new investment or investment for Modernization/ Expansion/ Diversification or for revival of Sick Industrial Enterprise or setting up project for common social good under the Scheme, for availment of Subsidy under the Scheme, shall submit duly completed application in Form - VI or Form - VII, appended to the Scheme, as the case may be, to the Member Secretary of the appropriate Screening Committee within 90 days of commencement of commercial production. Such application shall be accompanied by the following documents:
1. Copy of project report duly certified by Chartered Accountant;
 2. Proof of investment;
 3. Copies of Challan for the amount of contribution of EPF and/ or ESI deposited or copy of insurance policy obtained for medical treatment;
 4. Proof of deposit of VAT/CST or SGST (whenever introduced), if deposited already;
 5. An affidavit in support of the facts of the application; and
 6. Certificate of valuation by Chartered Accountant in Form - XIII and Form - XIV appended to this Scheme, as the case may be.
 7. An undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a Sick Industrial Enterprise, followed by 100% employment within five years, in case of revival of Sick Industrial Enterprise.
- (b) The Member Secretary shall place the completed application before the appropriate Screening Committees within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- (c) Where the application has been filed beyond the time period as provided in sub-clause (a) above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application.

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However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/ operation, but the flow of benefit shall take place from date of issuance of Entitlement Certificate.

- (d) In case the Committee approves the entitlement of the enterprise for the benefit, the Member Secretary shall issue Entitlement Certificate in Form - VIII, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the Committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- (e) Where the Committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the Committee shall be communicated in Form - XII, appended to the Scheme, by the Member Secretary of the appropriate committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the Committee in its meeting, unless specifically extended for reasons to be recorded in writing.

7. PROCEDURE FOR DISBURSEMENT OF SUBSIDY:

- A. For disbursement of subsidy the enterprise to which an Entitlement Certificate as prescribed under the Scheme has been issued shall apply quarterly in Form - IX, appended to the Scheme, to Assistant Commissioner/ Commercial Taxes Officer of the area where the enterprise is registered with the Commercial Taxes Department along with proof of deposit of tax and copy of Challan for the amount of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees.
- B. On receipt of the application, the officer concerned shall verify the facts mentioned in the application and shall pass an order for sanction cum disbursement of Subsidy in Form VAT-37B, within 15 days from the receipt of application, subject to availability of Budget provision.
- C. The said sanction in Form VAT-37B shall be forwarded to the concerned Treasury Officer for deposit of subsidy amount for the subsequent tax period(s) of the applicant by way of adjustment through treasury Book Transfer (BT).
- D. The Treasury Officer shall take necessary steps to pass adjustment order Book Transfer (BT) without any delay and shall forward two copies of duly adjusted Form VAT-37B to the Assistant Commissioner/ Commercial Taxes Officer. A copy of same shall also be forwarded to the office of the Accountant General. The Assistant Commissioner/ Commercial Taxes Officer



shall forward a copy of Form VAT-37B to the applicant as a proof of disbursement of subsidy.

- E. Any order passed under this clause by the Assistant Commissioner/ Commercial Taxes Officer shall be subject to the provisions of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956, any Act related to SGST (whenever introduced) and rules made there under. The provisions of Recovery and Appeal in the said Acts shall mutatis mutandis apply for such orders.

8. TERMS AND CONDITIONS:

The benefits under the Scheme shall be subject to the following conditions:

- A. The Enterprise availing benefits under the Scheme shall comply with all statutory laws and regulations of the State of Rajasthan applicable to the enterprise. Non-compliance may entail cancellation/ withdrawal of the benefits under the Scheme.
- B. The Enterprise availing benefits under the Scheme shall be subject to the conditions, procedures, instructions, clarifications or amendments issued from time to time under the Scheme.
- C. In case the Enterprise is availing any Investment Subsidy under any other Scheme of Government of Rajasthan in respect of investment made in fixed assets under the Scheme, the total subsidy payable under the Scheme shall be reduced to the extent of Investment Subsidy so received.
- D. Where on scrutiny or inspection by the officers of Commercial Taxes/ Industries Department, it is found that the enterprise which has availed the benefits under the Scheme is not eligible for such benefits; a reference shall be made to the appropriate Screening Committees. On being satisfied with the genuineness of the reference the Committee may take appropriate decision including withdrawal of benefits and directions for recovery of the benefits already availed with interest @ 18% per annum.
- E. The Enterprise to which an Entitlement Certificate in Form - VIII, appended to the Scheme, has been issued, shall submit return(s) of turnover as prescribed under the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 or any Act related to SGST (whenever introduced) and shall deposit the amount of tax, electronically, in the manner as prescribed in the said Acts and rules made there under. Failure to do so may entail for non eligibility of subsidy for the quarter in which such default has been made.
- F. The Enterprise to whom an Entitlement Certificate in Form - VIII, appended to the Scheme, has been issued under the Scheme, shall furnish the application in Form - IX, appended to the Scheme, electronically and the Assistant Commissioner/ Commercial Taxes Officer shall pass subsidy order electronically through the official web-site of Commercial Taxes Department,

in the manner prescribed, from the date as may be specified by the Commissioner Commercial Taxes, Rajasthan.

- G. The Enterprise availing the benefit of subsidy may, from the date of issuance of notification by the State Government, entail the record of sale, purchase and inventory of goods on the electronic media in digital form (on line in computer) or in the manner as may be notified by the State Government and shall provide on line access of such record to the assessing authority as prescribed in the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 or any Act related to SGST, to the officer authorized by the Commissioner Commercial Taxes, Rajasthan, in this behalf.
- H. The investment made and employment generated in the State of Rajasthan would only be eligible for benefits under this scheme.

9. BREACH OF CONDITION

In case of breach of any of the condition mentioned anywhere in the Scheme, the benefits availed under the Scheme, shall be withdrawn and recovered along with interest @ 18% per annum from the date from which the benefits have been availed.

10. AUTHORITY FOR IMPLEMENTATION/ INTERPRETATION

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

11. RECTIFICATION OF MISTAKE:

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

12. APPEAL:

The State Level Screening Committee shall be empowered to hear and decide appeals against the orders of District Level Screening Committee. The application for appeal shall be filed within a period of 90 days from the date of communication of the decision.

13. REVISION BY THE STATE GOVERNMENT:

- A. The State Government in Finance Department may *suo motu* or otherwise revise an order passed by any Screening Committee if it is found to be

erroneous and prejudicial to the interest of the State, after affording an opportunity of being heard to the beneficiary enterprise.

- B. No order under sub-clause A shall be passed by the State Government after the expiry of a period of three years after the date by which the benefits under this Scheme are fully availed of.

14. REVIEW OR MODIFICATION OF SCHEME:

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

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

15. POWER TO GRANT CUSTOMIZED PACKAGE:

The State Government may grant customized package to any enterprise such as:

- (a) New Enterprises having investment of more than Rs. 500 crore and providing minimum employment to 200 persons;
- (b) Enterprises having potential of very high employment generation; and
- (c) Enterprises having special importance for the State as referred by Industries Department.

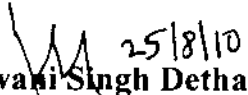
16. TRANSITIONAL PROVISIONS:

- A. The enterprise to which benefit of subsidy/ exemption has been sanctioned under RIPS-2003 shall not be allowed to avail the benefits under this Scheme, however the benefits under RIPS-2003 shall be continued to them. In case the benefit of exemption from Stamp Duty and Conversion Charges has been granted to an enterprise under RIPS-2003, and the enterprise commences commercial production during the operative period of this scheme, such enterprise shall be entitled to avail the remaining benefits under this scheme.
- B. Where the application for grant of benefit under RIPS-2003 is pending before the appropriate Screening Committee, such enterprise may opt to avail the benefits under this scheme provided that the Enterprise commences commercial production or operation during the operative period of this Scheme.


(Bhawani Singh Detha)
Deputy Secretary to Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 4(c) of extra ordinary gazette along with a soft copy in CD. It is requested 10 copies of this order may sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur, Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary/ Secretary to Hon'ble Chief Minister (Finance Minister).
3. PS to Hon'ble Minister, Industries / Energy / Agriculture / Revenue / Education / Medical & Health.
4. PS to Chief Secretary, Government of Rajasthan.
5. PS to ACS, Finance / Agriculture
6. PS to Principal Secretary to Govt., Industries/ Revenue /Planning / Education/ Medical & Health
7. PS to Secretary, Finance (Budget/Revenue)/ Energy Department
8. Commissioner, BIP, Udyog Bhawan
9. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
10. Commissioner, Industries Department
11. Inspector General, Registration & Stamps Department, Ajmer.
12. CMD, RFC / RIICO
13. Accountant General, Rajasthan, Jaipur.
14. Director, Public Relation, Rajasthan, Jaipur.
15. System Analyst, Finance (Computer Cell) Department
16. Guard file.


(Bhawani Singh Detha)
Deputy Secretary to the Government.

List of Enterprises not eligible for benefits of subsidies and/ or exemptions under the Rajasthan Investment Promotion Scheme-2010.

List

1. Enterprises manufacturing Tobacco products, Pan Masala containing tobacco and Gutka.
2. All kinds of edible oil extracting or manufacturing industry including ghanies, expellers and solvent extraction plants, but excluding Oil Refineries.
3. Potable liquor and Beer manufacturing Enterprises.
4. Enterprise established at the site of an existing Enterprise excluding Sick Industrial Enterprise.



Screening Committee under Clause 2(X) of the Scheme

S.No.	Category of Enterprise	Screening Committee	Status
1	MSME	District Level Screening Committee (DLSC)	
		a) District Collector	Chairman
		b) Concerned Branch Manager of RFC in the District	Member
		c) Concerned Senior Regional Manager /Regional Manager of RIICO in the District.	Member
		d) Deputy/Assistant Commissioner, Commercial Taxes/ Commercial Taxes Officer of Commercial Taxes Department.	Member
		e) General Manager DIC	Member-Secretary
2.	Large Enterprises and Project for Common Social Good	State Level Screening Committee (SLSC)	
		a) Principal Secretary, Industries	Chairman
		b) Secretary, Finance (Revenue)	Member
		c) Commissioner, Investment & NRIs (BIP)	Member
		d) Commissioner, Commercial Taxes	Member
		e) CMD, RFC	Member
		e) MD, RIICO	Member
		f) Commissioner, Industries	Member-Secretary



FORM - I

[See Clause 6 A (a), 6 B (a) & 6 C (a)]

Application for Exemption from Tax

(Under Rajasthan Investment Promotion Scheme - 2010)

1	Name of the applicant Enterprise	
2	Address of the applicant Enterprise	
	e-mail Address	
3	Constitution of Enterprise: Proprietorship/ Partnership/ Company/ Society etc.	
4	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)	
5	Basis of enterprise being an enterprise under New/Modernization/ Expansion/ Diversification/ Sick Industrial Enterprise/Project for Common Social Good	
6	Goods manufactured/ Services provided (or goods likely to be manufactured/ Services likely to be provided)	
7	Exemption/ Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS – 2003	
	(3) Under any other Scheme (Pl. Specify)	
8	Total investment (as per project report)	
9	Total Number of workers (or likely to be engaged)	
10	In case of Sick Industrial Enterprise maximum level of employment attained in the preceding 3 years from the date of declaration as a sick industrial enterprise	
11	Exemption applied for	
	1. Stamp Duty	Yes/No
	2. Conversion Charges	Yes/No
	3. Land Tax	Yes/No
	4. Luxury Tax	Yes/No
	5. Electricity Duty	Yes/No
	6. Entertainment Tax	Yes/No
	7. Mandi Fee	Yes/No

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

Place :

Date :

Signature of Applicant for and
on behalf of the Applicant Enterprise

Encl:

1. Copy of Project Report
2. Affidavit in support of facts of the application
3. Proof of investment
4. Copies of Challan of EPF/ESI/Insurance Policy
5. Proof of Deposit of VAT/CST/SGST
6. Copy of resolution
7. Others (Pl. Specify)



FORM - II
[See Clause 6 A (b)]
Entitlement Certificate
[For Exemption from Stamp Duty and/or Conversion Charges]
(Under Rajasthan Investment Promotion Scheme - 2010)

Book No.

S.No.

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

(i)	50% of the Stamp Duty* and/or	Under Notification No.....*
(ii)	50% of the Conversion Charges*	Under Notification No.....*

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

Place :

Date :

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

CC:

1. M/s

2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2010, by the bearer of this Certificate.



FORM - III
[See Clause 6 B (b)]
Provisional Entitlement Certificate
[For Exemption from Land Tax]
(Under Rajasthan Investment Promotion Scheme - 2010)

Book No.

S.No.

It is certified that M/s..... whose application for the project
..... at
.....(address), has been registered at No.....
dated....., and based on his declaration, he is entitled to provisionally
avail 50% exemption from payment of Land Tax* under Notification No
.....dated

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

Place :

Date :

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

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum , in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2010, by the bearer of this Certificate.



FORM - IV
[See Clause 6 B (d)]
Permanent Entitlement Certificate
[For Exemption from Land Tax]
(Under Rajasthan Investment Promotion Scheme - 2010)

Book No.

S.No.

It is certified that on the recommendation made by the State/ District Level Screening Committee in its meeting dated..... M/s.....
is entitled to avail 50% exemption from payment of Land Tax* under Notification No.
.....dated.....

Place :

Date :

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

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo moto* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2010, by the bearer of this Certificate.



FORM - V
[See Clause 6 C (d)]
Entitlement Certificate
(Under Rajasthan Investment Promotion Scheme - 2010)
(For Exemption from Luxury Tax/ Electricity Duty/ Entertainment Tax/ Mandi Fee)

Book No.

S. No.

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

(i)	100% exemption from Luxury Tax	Under Notification No.....*
(ii)	50% exemption from Electricity Duty	Under Notification No.....*
(iii)	50% exemption from Entertainment Tax	Under Notification No.....*
(iv)	50% exemption from Mandi Fee	Under Notification No.....*

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

Place :

Date :

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

CC:

1. M/s

2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo moto* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2010, by the bearer of this Certificate.

Note:

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



FORM - VI

[See Clause 6 D (a)]

(For New Enterprise or Sick Industrial Enterprise or Project for Common Social Good)
Application for grant of Entitlement Certificate for Subsidy
 (Under Rajasthan Investment Promotion Scheme - 2010)

1	Name of the Applicant Enterprise	
2	Address of the Applicant Enterprise	
	E-mail address	
3	Registration No. with Commercial Taxes Department (TIN)	
4	Location of factory, in case of Manufacturing Enterprise	
5	Constitution of enterprise : Proprietorship/ Partnership/ Company/ Society etc.	
6	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)	
7	Goods manufactured/Service provided	
8	Basis of enterprise being an enterprise under New/Modernization/ Expansion/ Diversification/ Sick Industrial Enterprise/Project for Common Social Good	
9	Date of commencement of commercial production/operation	
10	Exemption/Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS- 2003	
	(3) Under any other Scheme (Pl. Specify)	
11	Total investment made in fixed assets (as per project report)	
12	In case of Sick Industrial Enterprise maximum level of employment attained in the preceding 3 years from the date of declaration as a sick industrial enterprise	
13	Total Number of workers (or likely to be engaged)	

I have read the rules and conditions of the Scheme and undertake to abide by them.
 Documents required under clause 6 D (a) are enclosed herewith.

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

Place:

Date:

Signature of Applicant for and
 on behalf of the Applicant Enterprise

Encl:

1. Proof of investment
2. Copy of project report
3. Copies of Challan of EPF/ESI/Insurance Policy,
4. Proof of Deposit of VAT/CST/SGST, if any
5. Certificate of Chartered Accountant regarding valuation
6. Affidavit in support of the facts of the application.
7. Copy of resolution

FORM - VII

[See Clause 6 D (a)]

(For Enterprises making investment on Modernization/ Expansion/ Diversification)

Application for Grant of Entitlement Certificate for Subsidy

(Under Rajasthan Investment Promotion Scheme - 2010)

1	Name of the Applicant Enterprise	
2	Address of the Applicant Enterprise	
	e-mail address	
3	Registration No. with Commercial Taxes Department (TIN)	
4	Location of factory, in case of Manufacturing Enterprise	
5	Constitution of enterprise : Proprietorship/ Partnership/ Company/ Society etc.	
6	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)	
7	Exemption/Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS – 2003	
	(3) Under any other Scheme (Pl. Specify)	
8	Total investment made in fixed assets (as per project report)	
9	Total Number of workers (or likely to be engaged)	
10	Goods manufactured/Service provided	
	Pre- Modernization/ Expansion/ Diversification capacity	
	Post- Modernization/ Expansion/ Diversification capacity	
	Percentage increase	
	Period during which Modernization/ Expansion/ Diversification executed:	From To
	Number of employees Pre- Modernization/ Expansion/ Diversification	
	Number of employees Post- Modernization/ Expansion/ Diversification	
11	Date of commencement of commercial production after completing Modernization/ Expansion/ Diversification:	

I have read the rules and conditions of the Scheme and undertake to abide by them.

Documents required under Clause 6 D (a) are enclosed herewith.

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

Place:

Date:

Signature of Applicant for and
on behalf of the Applicant Enterprise

Encl:

1. Proof of investment
2. Copy of project report
3. Copies of Challan of EPF/ESI/Insurance Policy,
4. Proof of Deposit of VAT/CST/SGST, if any
5. Certificate of Chartered Accountant regarding valuation
6. Affidavit in support of the facts of the application.
7. Copy of resolution
8. Others, Pl specify



FORM - VIII
[See Clause 6 D (d)]
Entitlement Certificate for Subsidy
(Under Rajasthan Investment Promotion Scheme - 2010)

1	Book No	
2	S. No.	
3	Name of the applicant with status	
4	Principal place of business	
5	Branches or other place of business, if any	
6	Date of the meeting of State/ District Level Screening Committee in which eligibility for subsidy was determined:	
7	Basis for eligibility under RIPS-2010	
	(a) New Enterprise	
	(b) Modernization/ Expansion/ Diversification	
	(c) Sick Industrial Unit	
	(d) Project for Common Social Good	
8	Whether the enterprise is:	
	(i) Women/SC/ST/ Person with disability (PwD)	Yes/No
	(ii) MSME located in the notified area	Yes/No

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

Note:

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

Place :

Date :

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



FORM - IX
[See Clause 7 A]
APPLICATION FOR DISBURSEMENT OF SUBSIDY
(Under Rajasthan Investment Promotion Scheme - 2010)

To
The Assistant Commissioner/
Commercial Taxes Officer
Circle
Period: FromTo

1	Name of the applicant Enterprise	
2	Address of the applicant Enterprise	
	e-mail address	
3	Registration No. with Commercial Taxes Department - TIN	
4	Entitlement Certificate No.	
5	Subsidy Applied For the Quarter (Period)	
6	Amount of Tax due for the Quarter [(VAT+CST)/SGST]	
7	Amount of Tax deposited for the Quarter [(VAT+CST)/SGST]	
8	50% of Tax deposited	
9.	Investment Subsidy	
10.	Total Number of employees in New Enterprise and Project for Common Social Good/ Total Number of Additional employees in Modernization/ Expansion/ Diversification/ Sick Industrial Enterprise	
11.	Number of Women/ SC/ST/Person with disability (PwD) employees	
12.	Number of General employees other than mentioned at S.No.11 (10-11)	
13.	Employment Generation Subsidy for employees at S. No. 11	
14.	Employment Generation Subsidy for employees at S. No. 12	
15	Total Employment Generation Subsidy (13+14)	
16	Total amount of subsidy (9+15)	
17	Tax period(s) in which the subsidy is to be deposited	
18	Total amount of subsidy received up to the preceding quarter	

I have enclosed the proof of deposit of tax and hereby verify that all the above facts are true to the best of my knowledge and belief.

Signature of Applicant for and
on behalf of the Applicant Enterprise

Encl:

1. Copy of Challan for the amount of contribution of EPF and/ or ESI or copy of insurance policy obtained for medical treatment of employees, along with list of employees.
2. Proof of deposit of Tax (VAT/CST/SGST)



FORM - X
[See Clause 6 B (e)]
Order for rejection of Claim of Exemption from Land Tax
(Under Rajasthan Investment Promotion Scheme - 2010)

Office of the Member Secretary
State/ District Level Screening Committee

To

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

Present: Sh.....

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

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

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

Place :

Date :

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

CC:

1. M/s

2. Concerned Department

Member Secretary



FORM - XI

[See Clause 6 C (e)]

Order for rejection of Claim of Exemption from Luxury Tax/ Electricity Duty/
Entertainment Tax/ Mandi Fee
(Under Rajasthan Investment Promotion Scheme - 2010)

Office of the Member Secretary
State/ District Level Screening Committee

To

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

Present: Sh.....

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

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

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

Place :

Date :

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

CC:

1. M/s
2. Concerned Department

Member Secretary



FORM - XII

[See Clause 6 D (e)]

**Order for rejection of Claim of Investment Subsidy/ Employment Generation Subsidy
(Under Rajasthan Investment Promotion Scheme - 2010)**

**Office of the Member Secretary
State/ District Level Screening Committee**

To

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

Present: Sh.....

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

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

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

Place :

Date :

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

CC:

1. M/s

2. Concerned Department

Member Secretary



FORM - XIII
CERTIFICATE OF VALUATION BY CHARTERED ACCOUNTANT
(Under Clause 6 D (a) (6) of RIPS-2010)

We hereby certify that M/s.....
.....
.....

has made investment and has acquired the following assets:

A. Details of Investment made in Fixed Assets:

S.No.	Description	Amount
1	Cost of land including documentation charges	
2	Cost of land development (Leveling or filling costs)	
3	Cost of factory sheds and other industrial buildings	
4	Cost of plant and machinery	
5	Cost of other miscellaneous fixed assets	
6	Cost of pollution control devices	
Total		

B. Details of Investment made for setting up project for Common social Good (if applicable): (pl. specify)

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

Place:

Date:

(Signature with Seal)
Chartered Accountant



FORM - XIV
CERTIFICATE OF VALUATION BY CHARTERED ACCOUNTANT
(Under Clause 6 D (a) (6) of RIPS-2010)

We hereby certify that M/s.....
.....
.....

has made investment and has acquired the following assets:

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

B. Details of Investment made in Fixed Assets:

S.No.	Description	Investment in existing enterprise	Additional investment
1	Cost of land including documentation charges		
2	Cost of land development (Leveling or filling costs)		
3	Cost of factory sheds and other industrial buildings		
4	Cost of plant and machinery		
5	Cost of other miscellaneous fix assets		
6	Cost of pollution control devices		
	Total		

B. Details of Investment made for setting up project for Common Social Good (if applicable): (pl. specify)

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

Place:

Date:

(Signature with Seal)
Chartered Accountant



FORM VAT-37B

[See Rule 39]

Challan for Adjustment through Treasury**Part-I (Sanction order for subsidy)**

Name and address of the Enterprise	TIN	Entitlement Certificate Number and Date	Period for which subsidy granted	Amount of Tax on which subsidy has been calculated	Amount of subsidy granted	Period in which it would be adjusted
1	2	3	4	5	6	7

Part-II (Challan for adjustment)

Challan No:

Date:

1. Name of the Department: Commercial Taxes Department
2. Name of the Office:
3. Designation of the Officer and Accepting details
4. Receipt Budget Head:- to which credit is to be given (Give minor/sub head and detailed head also if any)
 - 0040- बिक्री व्यापार इत्यादि पर कर
 - 102- राज्य विक्रय कर अधिनियम के अधीन प्राप्तियाँ
 - (001)- कर संग्रहण
 - (i)- कर का अग्रिम संदाय
 - (1)- विक्रय
5. Expenditure Budget Head to which chargeable with minor /sub head and detailed head of A/c
 - 2040-बिक्री व्यापार इत्यादि पर कर
 - 800- अन्य व्यय
 - (002)- राजस्थान इन्वेस्टमेन्ट प्रमोशन पॉलिसी
 - 12- अनुदान/अनुदान सहायता आयोजना(Plan)

Total.....

Appropriation for the year

Expenditure up to date

Including this Bill No. Rs.....

Balance available Rs.....

Invoice No. and

Amount

Signature of Assistant Commissioner / Commercial Taxes Officer
Seal with designation

Certified that necessary transfer entry for Rs.....has been passed in the account ofDate.....after certifying the debit and credit budget head classification on appropriation.

Treasury Officer

Note: This challan will have four copies,

1. One copy shall be forwarded to AG,
2. One copy shall be retained by Treasury,
3. Two copies shall be forwarded to Concerned Assistant Commissioner / Commercial Taxes Officer



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

No. F 12 (25) FD/Tax/11- 3

Jaipur, Dated: April 4, 2011

ORDER

In partial modification of order No.F.12 (28) FD/Tax/2010-63 dated 25.08.2010, the State Government makes the following amendments with effect from 9-3-2011 in the Rajasthan Investment Promotion Scheme, 2010, hereinafter referred to as "the Scheme", namely:-

AMENDMENTS

- (1) In sub-clause E of clause 4 of the said Scheme,
- A. In Table - 3 :- (I) for the existing expression "Rs. 10,000/-" wherever occurring, the expression "Rs. 15,000/-" shall be substituted.
(II) for the existing expression "Rs. 12,000/-" wherever occurring, the expression "Rs. 18,000/-" shall be substituted.
- B. the existing expression "Note - Employment Generation Subsidy shall be disbursed quarterly on proportionate basis." shall be deleted.
- (2) The existing clause 7 of the said scheme shall be substituted by the following, namely :-
- "7. Procedure for Disbursement of Subsidy :**
- A. For Investment Subsidy :**
- (i) For disbursement of investment subsidy the enterprise to which an Entitlement Certificate as prescribed under the Scheme has been issued shall inform this fact by submitting the detail thereof, to the Assistant Commissioner/Commercial Taxes Officer of the area where the enterprise is registered with the Commercial Taxes Department through the official website of the Commercial Taxes Department.
- (ii) Such beneficiary enterprise, after submitting the quarterly return(s), shall furnish information regarding claim of investment subsidy through the Official website of the Commercial Taxes Department in the manner as provided therein.
- (iii) The officer concerned, on receipt of such information shall pass an order for sanction cum disbursement of subsidy, electronically through the official website of the Commercial Taxes Department, within 30 days of the receipt of quarterly return, for each quarter, *suo-motu*, in Form VAT-37B, subject to availability of budget provisions.
- (iv) The said sanction in Form VAT-37B shall be forwarded to the concerned Treasury Officer for deposit of subsidy amount for the subsequent tax period(s) of the applicant by way of adjustment through treasury Book Transfer (BT).
- (v) The Treasury Officer shall take necessary steps to pass adjustment order Book Transfer (BT) without any delay and shall forward two copies of duly adjusted Form VAT-37B to the Assistant Commissioner/Commercial Taxes Officer. A copy



of same shall also be forwarded to the office of the Accountant General. The Assistant Commissioner/Commercial Taxes Officer shall forward a copy of Form VAT-37B to the applicant as a proof of disbursement of subsidy.

- (vi) Any order passed under this clause by the Assistant Commissioner/Commercial Taxes Officer shall be subject to the provisions of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956, any Act related to SGST (whenever introduced) and rules made thereunder. The provisions of Recovery and Appeal in the said Acts shall mutatis mutandis apply for such orders.

B. For Employment Generation Subsidy :

- (i) For disbursement of employment generation subsidy the enterprise to which an Entitlement Certificate as prescribed under the Scheme has been issued shall apply after the end of the year in Form-IX, appended to the Scheme, to the Assistant Commissioner/Commercial Taxes Officer of the area where the enterprise is registered with the Commercial Taxes Department along with copy of challan for the amount of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees.
- (ii) On receipt of the application, the officer concerned shall verify the facts mentioned in the application and shall pass an order for sanction cum disbursement of subsidy, electronically through the official website of the Commercial Taxes Department, within 15 days of the receipt of application, in Form VAT-37B, subject to availability of budget provisions. .
- (iii) The said sanction in Form VAT-37B shall be forwarded to the concerned Treasury Office for deposit of subsidy amount for the subsequent tax period(s) of the applicant by way of adjustment through treasury Book Transfer (BT).
- (iv) The Treasury Officer shall take necessary steps to pass adjustment order Book Transfer (BT) without any delay and shall forward two copies of duly adjusted Form VAT-37B to the Assistant Commissioner/Commercial Taxes Officer. A copy of same shall also be forwarded to the office of the Accountant General. The Assistant Commissioner/Commercial Taxes Officer shall forward a copy of Form VAT-37B to the applicant as a proof of disbursement of subsidy.
- (v) Any order passed under this clause by the Assistant Commissioner/Commercial Taxes Officer shall be subject to the provisions of the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956, any Act related to SGST (whenever introduced) and rules made thereunder. The provisions of Recovery and Appeal in the said Acts shall mutatis mutandis apply for such orders.

(3) Amendment in Form IX appended to the Scheme :

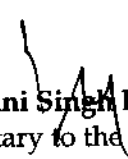
For the expression "quarter" wherever occurring in Form IX, the expression "year" shall be substituted.

By Order,


(Bhawani Singh Detha)
Deputy Secretary to the Government

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1. Superintendent, Government Central Press, Jaipur for publication of this order in part 4(c) of extra ordinary gazette along with a soft copy in CD. It is requested 10 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy as provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. PS to ACS, Finance.
5. PS to Principal Secretary, Industries.
6. PS to Secretary, Finance (Revenue).
7. Director, Public Relations, Jaipur.
8. SA, Finance (Computer Cell) Department, Secretariat, Jaipur.
9. Guard File.


(Bhawani Singh Detha)
Deputy Secretary to the Government

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

No. F 12(23)FD/Tax/10-29

Jaipur, Dated: 11 July, 2011

ORDER

In exercise of the powers conferred by sub-clause T of clause 2 of the Rajasthan Investment Promotion Scheme, 2010, hereinafter referred to as "the Scheme", the State Government hereby notifies the revenue districts mentioned in Column No. 2 of the list given below as notified areas for the purpose of the Scheme, namely :-

LIST

S.No.	Name of the Notified Area
1	2
1.	Banswara
2.	Dholpur
3.	Churu
4.	Jhalawar
5.	Jalore
6.	Barmer
7.	Karauli
8.	Baran
9.	Dungarpur
10.	Dausa
11.	Jhunjhunu
12.	Sawai Madhopur
13.	Pratapgarh

By Order,

(Dr. Ravi Kumar S.)

Deputy Secretary to the Government

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3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. PS to ACS, Finance.
5. PS to Principal Secretary, Industries.
6. PS to Secretary, Finance (Revenue).
7. Director, Public Relations, Jaipur.
8. SA, Finance (Computer Cell) Department, Secretariat, Jaipur.
9. Guard File.

Deputy Secretary to the Government

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

ORDER

No. F. 12(22) FD/Tax/2011- 30

Jaipur, dated July 12, 2011

Subject: Package for Investment in Power loom Sector in the
Districts of Jodhpur, Pali and Barmer.

The State Government hereby orders the following Customized Package hereinafter referred to as "the package" under sub-clause (C) of clause 15 of Rajasthan Investment Promotion Scheme – 2010 (hereinafter referred to as RIPS-2010) for establishment of new enterprise(s) in power loom sector in the Districts of Jodhpur, Pali & Barmer.

1. OPERATIVE PERIOD

The package shall come into effect from the date of issuance of this order and shall remain in force up to 30.08.2020.

2. DEFINITIONS

(1) For the purpose of the package, the expressions mentioned hereunder shall have the meaning as explained against them:-

- A. "Commencement of Commercial Production" means the date on which the new enterprise issues the first sale bill of the goods manufactured in the State related to the investment made under the Package.
- B. "Investment" means investment made in fixed assets by a new enterprise having industrial output of power loom goods. However, investment made in land in excess of 30% of the total investment made by the Enterprise shall not be included in investment;

12.9

- C. "New Enterprise" means setting up of new enterprise in power loom sector by making investment within the meaning of clause B and shall include an enterprise setup by an existing enterprise at a site other than the existing site having separately identifiable books of accounts and depositing the Taxes and Duties leviable under any State Act including Provident Fund separately provided such new unit is established in the areas notified for this purpose by the Industries Department in the Districts of Jodhpur, Pali and Barmer.

(2) The words and expressions used but not defined in the package shall have the meanings assigned to them under RIPS- 2010.

3. APPLICABILITY OF THE PACKAGE

- (i) The package shall be applicable to the New Enterprises in power loom sector subject to the condition that the enterprises commence commercial production by 31-08-2013.
- (ii) The package shall be applicable only to the new power loom enterprise(s) established in the areas notified for this purpose by the Industries Department in the Districts of Jodhpur, Pali and Barmer.

4. EXEMPTIONS

The eligible power loom enterprise shall be entitled to claim exemptions from payment of Electricity Duty, Land Tax, Stamp Duty on purchase or lease of land and construction/ improvement on such land and Conversion Charge payable for change of land use as per and under the provisions of RIPS-2010.

5. INCENTIVE

Incentive in terms of reduced tax rate to the extent of 80% of prevailing VAT rate in the State on yarn will be provided to the power loom

enterprise eligible under the package for seven years from the date of commencement of commercial production.

6. CONDITIONS

The benefits under the package shall be subject to the following conditions:-

- (i) That the enterprise shall commence its commercial production after issuance of this order and before 31.08.2013.
- (ii) That the enterprise availing benefits under the package shall be subject to the conditions, procedures, instructions, clarifications, or amendments issued from time to time under the package and RIPS-2010.
- (iii) That the enterprise shall not be eligible to claim benefit of any other subsidy under RIPS-2010.
- (iv) That the State Government reserves the right to review or modify the package as and when required including further extension of the duration of the package for a period of 3 years .
- (v) That the enterprise shall take registration compulsorily under TUF scheme and shall obey the conditions mentioned in TUF scheme.
- (vi) That the enterprise shall obtain ZERO discharge certificate from Rajasthan State Pollution Control Board.
- (vii) That the enterprise shall make a minimum investment of twenty five lakhs and shall employ minimum ten persons.

17
12.9

7. APPLICABILITY OF THE PROVISIONS OF RIPS-2010

Subject to the provisions of this package, all the provisions (except clause 4 and clause 7) of the RIPS-2010 shall apply mutatis mutandis. All the notifications issued for the implementation of exemptions allowed under RIPS-2010 shall also be applicable for this package.

By Order,
12.7
(Dr. Ravikumar.S.)
Deputy Secretary to Government

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1. Superintendent, Government Central Press, Jaipur for publication of this order in part 4(c) of extra ordinary gazette along with a soft copy in CD. It is requested 10 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy as provided to you for publication.
2. Principal Secretary, Industries.
3. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. District Collectors Jodhpur/ Pali /Barmer.
6. PS to ACS, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. SA, Finance (Computer Cell) Department, Secretariat, Jaipur.
10. Guard File.

12.7
Deputy Secretary to Government

GOVERNMENT OF RAJASTHAN
INDUSTRIES (GR.II) DEPARTMENT

1 SEP 2011

Dated

6(6)Ind./2/2004

NOTIFICATION

In exercise of the powers conferred by clause 3 (ii) of the order No.F12 (22) FD/2011-30 dated 12.7.2011 issued by Finance Department (Tax Div.) Government of Rajasthan under the Rajasthan Investments Promotion Scheme, 2010 hereinafter referred to as "RIPS,2010" the State Government hereby notifies that the industrial areas developed by RIICO in revenue districts of Pali, Barmer and Jodhpur as notified area for the purpose of the Scheme.

By Order

[Signature] 1/9/11

(Dr. Mohan Lal Yadav)

Deputy Secretary, to the Government

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1. Superintendent, Government Central Press, Jaipur for publication of this order in part 4(c) of extra ordinary gazette along with a soft copy in CD. It is requested that 10 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Industries Department, Jaipur. Please ensure that soft copy in CD is same as hard copy as provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister)
3. S. A. to Hon'ble Industries Minister.
4. P.S. to ACS Finance
5. P.S. to Principal Secretary Industries.
6. P.S. to Principal Secretary Industries SSI & KVI.
7. Commissioner Commercial Taxes Department, Rajasthan, Jaipur.
8. Commissioner Industries Department, Rajasthan, Jaipur.
9. Director, Public Relations, Jaipur.
10. Guard File.

[Signature]

Deputy Secretary, to the Government

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

No. F 12 (22) FD/Tax/11- 52

Jaipur, Dated: September 29, 2011

ORDER

In partial modification of this department's order No.F.12 (22) FD/Tax/2011-30 dated 12.07.2011, the State Government makes the following amendments with effect from 12-07-2011 in the Package for Investment in Power loom Sector in the Districts of Jodhpur, Pali and Barmer, hereinafter referred to as "the Package", namely:-

AMENDMENTS

- (1) The existing clause 5 of the said Package shall be substituted by the following, namely:-

"Incentive in terms of reduced tax rate to the extent of 80% of prevailing VAT rate or State Goods and Services Tax rate (whenever introduced) in the State on yarn will be provided to the power loom enterprise eligible under the package for seven years from the date of commencement of commercial production."

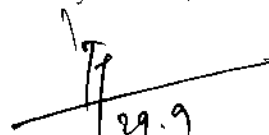
- (2) The existing sub-clause (v) of clause 6 of the said package shall be substituted by the following, namely :-

"(v) That only new machinery will be permitted under the package. However, the following imported second hand machinery shall also be eligible -

Air jet, Projectile, Rapier and Waterjet shuttle less looms fitted with or without electronic jacquard/electronic dobby and with or without high speed direct beam warper with creel and/or sectional warping machine with auto stop and tension control of up to ten years vintage and with a residual life of minimum ten years and with the value capital of rupees eight lacs per machine.

A certificate from a Chartered Engineer of the exporting country certifying the vintage and residual life of the imported second hand machinery must be obtained."

By Order,

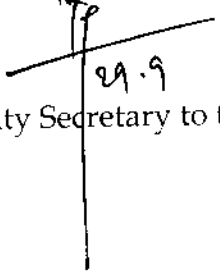


(Dr. Ravikumar S.)

Deputy Secretary to the Government

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2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner (Inv. & NRIs), Bureau of Investment Promotion, Rajasthan, Jaipur
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. PS to ACS, Finance.
6. PS to Principal Secretary, Industries.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. SA, Finance (Computer Cell) Department, Secretariat, Jaipur.
10. Guard File.


Deputy Secretary to the Government

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

ORDER

No. F. 4(77)FD/Tax/2004-58

Jaipur, dated 07-10 - 2011

Subject :- Special Incentive Package for Ceramic and Glass Sector - 2011

The State Government hereby orders the following Special Incentive Package hereinafter referred to as "the package" under sub-clause (c) of clause 15 of Rajasthan Investment Promotion Scheme – 2010 (hereinafter referred to as RIPS-2010) for establishment of new enterprise(s) and/or new investment made by the existing enterprise(s) in glass and/or ceramic industries in Rajasthan.

1. Operative Period

The package shall come into effect from the date of issuance of RIPS-2010 i.e. 25-08-2010 and shall remain in force up to 31-03-2018.

2. Definitions -

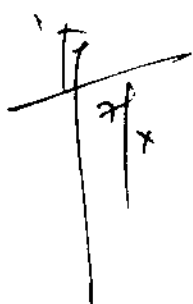
- (1) For the purpose of the package, the expressions mentioned hereunder shall have the meaning as explained against them:-

A. "Commencement of Commercial Production" means-

For new enterprise, the date on which the enterprise issues the first sale bill of the goods manufactured by it in the State related to the investment made under the Package; or

For existing enterprise making investment for Modernization/ Expansion/ Diversification, the date on which the enterprise issues the first sale bill of the goods manufactured by it in the State after completion of Modernization/ Expansion/ Diversification.

- B. "Diversification" means launching of a new product line in glass and/or ceramic sector by the existing enterprise;**
- C. "Glass and /or ceramic enterprise" means such industrial enterprises as may be notified by Industries Department manufacturing glass and /or ceramic goods in the State;**
- D. "Investment" means investment made in fixed assets by any enterprise having industrial output of glass and /or ceramic goods. However, investment made in land in excess of 30% of the total**



investment made by the Enterprise shall not be included in investment;

- E. "Modernization" means up-gradation and improvement in the process of production of glass and/or ceramic goods by an existing enterprise;
- F. "New Enterprise" means setting up of new enterprise in glass and/or ceramic sector by making investment within the meaning of clause D and shall include a enterprise setup by an existing enterprise at a site other than the existing site having separately identifiable books of accounts and depositing the Taxes and Duties leviable under any State Act including Provident Fund separately;
- G. "Revival of a Sick Industrial Enterprise" means –
re-commencement of commercial production of glass and/or ceramic goods by a sick industrial enterprise lying closed due to sickness ;
or
enhancement of production level of glass and/or ceramic goods due to infusion of fresh funds for change in production process/ technology/ product line in case of running sick industrial enterprise;

AND

providing employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years;

- (2) The words and expressions used but not defined in the package shall have the meanings assigned to them under RIPS– 2010.

3. Applicability of the Package

- (1) The package shall be applicable to the following class of enterprise(s) in glass and/or ceramic industry:
 - (a) New Enterprise;
 - (b) Existing Enterprise making investment for Modernization/ Expansion;
 - (c) Existing Enterprise making investment for diversification in glass and/or ceramic industry.
- (2) Minimum investment to be eligible under the package shall be Rs. Fifty crores.

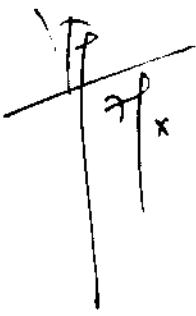
4. Subsidy

A. Subsidy shall consist of Investment Subsidy and Employment Generation Subsidy as mentioned in Table-1 given below and shall be allowed, for a period of seven years, to all glass and/or ceramic enterprises to which an Entitlement Certificate as prescribed under RIPS-2010 has been issued.

B. The maximum amount of subsidy shall be 75% of the total amount of tax (es) that is Value Added Tax and Central Sales Tax or State Goods and Services Tax (whenever introduced), which have become due and have been deposited into the government exchequer.

However, in case of Modernization/ Expansion/ Diversification, the subsidy shall be allowed only on the amount of additional tax liabilities which accrue due to utilization of increased capacity/ increased volume of sales in quantity, created/ achieved after Modernization/ Expansion/ Diversification.

Table-1



S. No.	Type of Subsidy	Amount of Subsidy
1	2	3
1.	Investment Subsidy	70% of tax (es) which have become due and have been deposited by the enterprise.
2.	Employment Generation Subsidy	5% of tax (es) which have become due and have been deposited by the enterprise, subject to limits mentioned in table-2 below.

The maximum limit of Employment Generation Subsidy shall be as mentioned in column number 5 of Table-2, and shall be allowed to the eligible enterprise at the rate as mentioned in column number 4, according to the category of enterprise and employee as mentioned in column number 2 and 3 respectively of Table-2 given below:

TABLE - 2

S.No.	Category of Enterprise	Category of Employee	Amount of Employment Generation Subsidy	Maximum Limit of Employment Generation Subsidy and other conditions
1	2	3	4	5
1	New Enterprises and project for common social good	General	Rs. 15,000/- per employee per year of completed service.	Total amount of Employment generation subsidy shall not exceed 5% of the amount of tax(es) which have become due and have been deposited by the enterprise.
		Women/ SC/ST/ Person with disability(PwD)	Rs. 18,000/- per employee per year of completed service.	
2	Modernization/ Expansion/ Diversification	General	Rs. 15,000/- per employee per year of completed service.	1. Total amount of Employment generation subsidy shall not exceed 5% of the amount of tax (es) which have become due and have been deposited by the enterprise. 2. Employment generation subsidy shall be allowed only for the employees appointed under Modernization/ Expansion/ Diversification over and above the existing employees.
		Women/ SC/ST/ Person with disability (PwD)	Rs. 18,000/- per employee per year of completed service.	
3	Sick Industrial Enterprise for its revival	General	Rs. 15,000/- per employee per year of completed service.	1. Total amount of Employment generation subsidy shall not exceed 5% of the amount of tax (es) which have become due and have been deposited by the enterprise. 2. Employment generation subsidy shall be allowed only for the employees appointed over and above the maximum employment level attained during the preceding 3 years from the date of its declaration as a sick industrial enterprise.
		Women/ SC/ST/ Person with disability (PwD)	Rs. 18,000/- per employee per year of completed service.	

5. EXEMPTIONS

The eligible glass and/or ceramic enterprise shall be entitled to claim exemptions from payment of Electricity Duty, Land Tax, Stamp Duty on purchase or lease of land and construction/ improvement on such land and Conversion Charge payable for change of Land use as per and under the provisions of RIPS-2010.

6. PROCEDURE FOR CLAIM OF SUBSIDY

The procedure for claim of subsidy shall be the same as laid down under RIPS-2010 provided that the Enterprises who have commenced commercial production within the operative period of this Package but before the date of issuance of this order shall be permitted to submit duly completed application within 90 days of issuance of this order.

7. CONDITIONS

The benefits under the package shall be subject to the following conditions:-

- (i) that the enterprise shall commence its commercial production in the operative period of the Package and shall be eligible to claim the benefits under this package for a period of seven years from the date of commencement of commercial production.
- (ii) that the enterprise availing benefits under the package shall be subject to the conditions, procedures, instructions, clarifications, or amendments issued from time to time under the package and RIPS-2010.
- (iii) that the enterprise shall not be eligible to claim benefit of any other subsidy under any other scheme of the State Government except as provided in this package.
- (iv) that the State Government reserves the right to review or modify the package as and when required.

8. APPLICABILITY OF THE PROVISIONS OF RIPS-2010

Subject to the provisions of this package, all the provisions (except clause 4) of the RIPS-2010 shall apply mutatis mutandis. All the notifications issued for the implementation of exemptions allowed under RIPS-2010 shall also be applicable for this package.

By Order,

(Dr. Ravi Kumar S.)

Deputy Secretary to Government

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7. Director, Public Relations, Jaipur.
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Deputy Secretary to Government