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new horizons



Rajasthan
Investment
Promotion
Scheme, 2014

Rajasthan Investment Promotion Scheme, 2014



Government of Rajasthan

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Government of Rajasthan
Finance Department
(Tax Division)

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

Jaipur, dated October 08, 2014

ORDER

Rajasthan Investment Promotion Scheme - 2014

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

1. Operative Period

The Scheme shall come into effect from the date of issuance of this order and shall remain in force up to 31st March 2019.

2. Definitions

- (i) "Backward Area" means an area as the Government may so notify by an order;
- (ii) "CST" means tax payable under the Central Sales Tax Act, 1956 to the Government of Rajasthan;
- (ii a) "Capital goods" means capital goods as defined under the Rajasthan Value Added Tax Act, 2003;
- (iii) "Ceramic and Glass Sector" means the industrial sector comprising enterprises manufacturing ceramic, glass or their products;
- (iv) "Commencement of Commercial Production/Operation" means:
 - (a) For a new enterprise, the date on which the enterprise issues:

1. the first sale bill of the goods manufactured related to the investment made under the Scheme; or
2. the first bill of commercial transaction related to the investment made under the Scheme; or
3. the first receipt of deposit of fee/charges etc. for providing any service with respect to facilities set up related to investment under the Scheme; or

Provided that investment made in development of an industrial park, it shall mean the date of handing over of possession to the first unit in the park.

- (b) For an existing enterprise making investment for expansion, the date on which the enterprise issues:

1. the first sale bill of the goods manufactured after completion of expansion; or
2. the first bill of commercial transaction after completion of expansion; or
3. the first receipt of deposit of fee/charges etc. for providing any service with respect to facilities set up after completion of expansion:

Provided that investment made in development of an industrial park, it shall mean the date of handing over of possession to the first unit in the park.

- (c) For revival of sick industrial enterprise, the date on which the enterprise issues the first sale bill of the goods manufactured after its revival;

- (v) **"Conversion Charges"** means the conversion charges payable to Government for change in land use and shall include any part of such charges payable to local bodies;
- (vi) **"Dairy Sector"** means the industrial sector comprising enterprises processing raw milk into products such as consumer milk, cheese, ice cream, caseins, whey proteins etc;
- (vii) **"Electricity Duty"** means the duty payable under the Rajasthan Electricity (Duty) Act, 1962;
- (viii) **"Electronic System Design Manufacturing (ESDM)"** means electronic hardware design and manufacturing (which shall include embedded software) for information technology, telecommunications, defense, medical, industrial automotive, consumer product, applications and components, part and accessories required for the aforesaid product and applications;
- (ix) **"Employment by an enterprise"** means to employ any person, other than the directors, promoters, owners and partners, for wages or salary to do any manual, unskilled, skilled, technical or operational work, in or in connection with the work of

an enterprise and who works in the premises of the enterprise and gets his/her wages or salary either directly from the enterprise or whose wages or salary is reimbursed by the enterprise;

- (x) **"Enterprise"** means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in manufacture of goods, in any manner, or engaged in providing or rendering of service or services, as may be specified by an order by the State Government;
- (xi) **"Entertainment"** shall have the same meaning as defined in the Rajasthan Entertainments and Advertisements Tax Act, 1957;
- (xii) **"Entertainment Tax"** means the tax payable under the Rajasthan Entertainments and Advertisements Tax Act, 1957;
- (xiii) **"Existing Enterprise"** means a manufacturing or service enterprise that is engaged in commercial production or operation during the operative period of the Scheme;
- (xiv) **"Expansion"** means creation of additional capacity for production of goods or operational capacity for service in same line of production/operation or through a new product line or new line of services by an existing enterprise provided that in case of expansion at existing site, additional investment is more than 25% of its existing investment on the date of initiating expansion at that site;
- (xv) **"Industrial Gases sector"** means the sector comprising enterprises manufacturing gases for use in industries, excluding poisonous gases such as Methyl Isocyanate (MIC);
- (xvi) **"Investment" or "Eligible Fixed Capital Investment (EFCI)"** means investment made by an enterprise in fixed assets, in the following, up to the date of commencement of commercial production:
 - (a) price paid for the land;
 - (b) cost of new factory sheds and other new industrial buildings;
 - (c) price paid for new plant and machinery or equipment;
 - (d) other investment made in new fixed assets essential for production of the unit as approved by the Screening Committee; and
 - (e) technical know-how fees or drawing fees paid in lump-sum to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India.

However investment made in land in excess of 30% of the total investment/EFCI made and expenditure in purchase of existing factory sheds, industrial buildings

and old plant and machinery by the Enterprise shall not be included in investment/EFCl;

- (xvii) **"Land Tax"** means the tax payable under chapter VII of the Rajasthan Finance Act, 2006;
- (xviii) **"Large Enterprise"** means a manufacturing enterprise other than Micro, Small and Medium Enterprises;
- (xix) **"Luxury Tax"** means the tax payable under the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990;
- (xx) **"Mandi Fee"** means the fee being levied and paid under the Rajasthan State Agriculture Produce Market Act, 1961;
- (xxi) **"Manufacturing Enterprise"** means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include an enterprise in the tourism sector, but shall not include such processing as may be specified by the State Government by an order;
- (xxii) **"Micro, Small or Medium Enterprise (MSME)"** means a manufacturing enterprise notified as such under the Micro, Small and Medium Enterprises Development Act, 2006;
- (xxiii) **"Most Backward Area"** means a block, which is more backward than backward area and is notified as such by the Government in the Finance Department, by an order;
- (xxiv) **"New Unit"** means a new manufacturing or service enterprise set up by making investment within the meaning of clause (xvi) and includes a unit set up by an existing enterprise for manufacturing products or providing services which are different from those being manufactured or provided by it in the State, by making investment within the meaning of clause (xvi) and having separately identifiable books of accounts and depositing the taxes and duties leviable under any State Act including Provident Fund separately;
- (xxv) **"Person with disability (PwD)"** means a person suffering from not less than forty percent of any of the following disability:
 - (a) blindness;
 - (b) low vision;
 - (c) leprosy-cured;
 - (d) hearing impairment;
 - (e) locomotor disability;
 - (f) mental retardation;
 - (g) mental illness

as certified by a Medical Authority i.e. any hospital or institution specified for this purpose by the Government of Rajasthan under the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995;

- (xxvi) **"Pharmaceutical Sector"** means the industrial sector comprising enterprises manufacturing drugs, medicine, vaccines, syringe, surgical dressing and medicated ointment under license issued under the Drugs and Cosmetics Act, 1940;
- (xxvii) **"Plastic to oil manufacturing Sector"** means the industrial sector comprising enterprises manufacturing petrol, diesel or any other hydrocarbon fuel using plastic waste as raw material;
- (xxviii) **"Power Loom Sector"** means the industrial sector comprising enterprises manufacturing textile fabric using yarn as a raw material with the help of looms operated by power;
- (xxix) **"Recycled Fiber"** means fiber manufactured from used PET bottles and used as a raw material in manufacturing of yarn;
- (xxx) **"Revival of a Sick Industrial Enterprise"** means, in case the sick industrial enterprise was lying closed due to sickness, re-commencement of commercial production, and in case of a running sick industrial enterprise, enhancement of production level due to infusion of fresh funds for change in production process/technology/product line, subject to condition that the enterprise provides employment to the extent of 50% in the first two years and 100% within five years from the date of commencement of commercial production of the maximum employment attained in any month of the 3 preceding years from the date of its declaration as a sick industrial enterprise;
- (xxxi) **"Screening Committee"** means State/District level Screening Committee (SLSC/DLSC) as mentioned in Annexure-II, appended to the Scheme, for sanction of benefits under the Scheme;

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

- (xxxii) **"Service Enterprise"** means an enterprise engaged in providing or rendering of services, as the Government in the Finance Department may notify by an order;
- (xxxiii) **"Sick Industrial Enterprise"** means:
 - (a) A manufacturing enterprise which has been declared sick before the commencement or during the operative period of this Scheme by the competent authority under the provisions the Sick Industrial Companies (Special Provision) Act, 1985; or

- (b) A manufacturing enterprise, which has been taken over before the commencement or during the operative period of this Scheme and sold during the operative period of the Scheme to a new management by RIICO/RFC/Central Financial Institutions/Banks;
- (xxxiv) **"Stamp Duty"** means the duty defined as stamp duty payable under the Rajasthan Stamp Act, 1998;
- (xxxv) **"State Empowered Committee (SEC)"** means the State Empowered Committee constituted under Section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011;
- (xxxvi) **"Technical Textile Sector"** means the industrial sector comprising enterprises manufacturing textile materials and products manufactured primarily for their technical performance and functional properties rather than their aesthetic or decorative characteristics. Based on the application point of view technical textiles may fall in any of the following groups:
 - (a) Agro tech (Agriculture, horticulture and forestry)
 - (b) Build tech (building and construction)
 - (c) Cloth tech (technical components of shoes and clothing)
 - (d) Geo tech (geo textiles, civil engineering)
 - (e) Home tech (components of furniture, household textiles and floor coverings)
 - (f) Indu tech (filtration, cleaning and other industrial)
 - (g) Med tech (hygiene and medical)
 - (h) Mobil tech (automobiles, shipping, railways and aerospace)
 - (i) Oeko tech (environmental protection)
 - (j) Pack tech (packaging)
 - (k) Pro tech (personal and property protection)
 - (l) Sport tech (sport and leisure);
- (xxxvii) **"Textile Sector"** means the industrial sector comprising enterprises manufacturing/processing all kind of fibres, yarn, fabrics, garments, apparels, hosiery, made-ups using such processes as spinning (which includes blow room to yarn packaging, Ring Spinning, Rotors or Jet Spinning), Weaving, Dyeing & Processing, Knitting, Machine Carpeting, Machine Embroidery and any other activities/process like crimping, texturising, twisting, winding, sizing etc. within the entire Textile value chain;
- (xxxviii) **"Tourism Sector"** means:

- (a) A hotel or motel making minimum investment of rupees five crore and having accommodation of minimum 20 let-able rooms; or
 - (b) A heritage hotel, certified as such by the Ministry of Tourism, Government of India and/or by the Department of Tourism, Government of Rajasthan; or
 - (c) Or any other immovable tourism unit other than a restaurant, defined as such under the Tourism Policy of the State, subject to the condition that it shall be eligible for only such benefits as may be granted to it by the State Empowered Committee.
- (xxxix) **"Women/Schedule Caste (SC)/Schedule Tribe (ST)/Person with disability (PwD) enterprise"** means an enterprise other than a Company constituted under the Companies Act, 1956 and other association of persons by whatsoever name it may be called, having:
- (a) Women/Schedule Caste (SC)/Schedule Tribe (ST)/Person with disability (PwD) as proprietor, in case of proprietorship enterprise; or
 - (b) majority of partners who are Women/Schedule Caste (SC)/Schedule Tribe (ST)/Person with disability (PwD) and such partners are working partner(s) having more than 50% investment in the capital of the enterprise, in case of partnership including limited liability partnerships;
- (xl) **"VAT"** means the tax payable under the Rajasthan Value Added Tax Act, 2003;
- (xli) **"Year"** means financial year (From 1st April to 31st March) and quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March;
- (xlii) **"Zero Liquid Discharge Based Treatment Plant"** means effluent treatment plant in which the effluent water is either used or fully evaporated and no effluent is discharged out of factory premises, as certified by the Rajasthan State Pollution Control Board;

3. Applicability of the Scheme

- 3.1 Subject to clause 3.3 below, the Scheme shall be applicable to the following classes of enterprise(s) and investment, excluding investment mentioned in [Annexure-I](#), appended to the Scheme:
- (i) New and existing enterprises making investment for setting up new units;
 - (ii) Existing enterprise making investment for expansion; and
 - (iii) Sick enterprises making investment for its revival:

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

- 3.2 Notwithstanding anything contained in clause 3.1 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the Scheme to the first manufacturing enterprise, investing Rs250 crore or more in a block notified as a most backward area, provided that the investment is not relating to entry number 1 and 4 of Annexure I, appended to the Scheme.

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

4. Benefits to Manufacturing Enterprises

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

- (i) Investment subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise for seven years.
- (ii) Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years.
- (iii) Exemption from payment of 50% of Electricity Duty for seven years, provided that for enterprises engaged in tourism sector, it shall be restricted to 25% of the Electricity Duty;
- (iv) Exemption from payment of 50% of Land Tax for seven years;
- (v) Exemption from payment of 50% of Mandi Fee for seven years;
- (vi) Exemption from payment of 50% of Stamp Duty on purchase or lease of land and construction or improvement on such land;
- (vii) Exemption from payment of 50% of conversion charges payable for change of land use.
- (viii) 100% exemption from payment of Entry Tax, to the enterprise making investment more than Rs. 750 crores on Capital goods for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production.

5. Benefits to Service Enterprises

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

- (i) Reimbursement of 50% of amount of VAT paid on purchase of plant and machinery or equipment for a period up to seven years from the date of issuance of the entitlement certificate, provided that for enterprises engaged in providing entertainment, the reimbursement shall be restricted to 25% such amount of VAT paid;
- (ii) Exemption from payment of 50% of Entertainment Tax for seven years;
- (iii) Exemption from payment of 50% of Electricity Duty for seven years, provided that for enterprises engaged in providing entertainment, it shall be restricted to 25% of the Electricity Duty;
- (iv) Exemption from payment of 50% of Land Tax for seven years;
- (v) Exemption from payment of 50% of Stamp Duty on purchase or lease of land and construction or improvement on such land;
- (vi) Exemption from payment of 50% of conversion charges payable for change of land use.
- (vii) 100% exemption from payment of Entry Tax, to the enterprise making investment more than Rs. 750 crores on equipment required for rendering services by new enterprise or by existing enterprise under expansion, brought into the local areas before the date of commencement of commercial operation.

6. Special Provisions for Women, Scheduled Castes, Scheduled Tribes and Persons with Disability Enterprise

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

- (i) A manufacturing enterprise shall get additional Investment subsidy to the extent of 10% of VAT and CST which have become due and have been deposited by the enterprise;
- (ii) A service enterprise shall get additional 10% reimbursement of VAT paid on the plant and machinery or equipment for a period up to seven years from date of issuance of the entitlement certificate for this purpose.

7. Benefits to Enterprises in Backward and Most Backward Areas

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

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

- 7.2 A manufacturing enterprise, other than a cement manufacturing enterprise, making investment in a most backward area shall, in addition to benefits under clause 7.1 above, get additional investment subsidy of 20% of the VAT and CST which have become due and have been deposited by the enterprise for a period of seven years.
- 7.3 A service enterprise making investment in a backward area shall, in addition to benefits mentioned in other clauses of the Scheme, get additional 10% reimbursement of VAT paid and a service enterprise making investment in a most backward area shall, in addition to benefits mentioned in other clauses of the Scheme, get additional 20% reimbursement of VAT paid on the plant and machinery or equipment for a period up to seven years from the date of issuance of the entitlement certificate for this purpose.

8. Power to Grant Customized Package

- 8.1 Notwithstanding anything contained in the Scheme, the State Government, on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the following manufacturing enterprises, other than cement manufacturing enterprises:
- (a) Enterprises investing more than Rs500 crore or providing employment to more than 500 persons; or
 - (b) Enterprises investing more than Rs100 crore and using the mineral mentioned in **Annexure-III** appended to the Scheme, as raw material.
- 8.2 Notwithstanding anything contained in the Scheme, the State Government may grant a customized package to the service enterprises investing more than Rs200 crore or providing employment to more than 500 persons.

9. Benefits to Manufacturing Enterprises in Thrust Sectors

- 9.1. Notwithstanding anything contained in the Scheme, the State Government may grant a special package of incentives and exemptions, which may be over and above the incentives and exemptions under Clauses 4 to 7 to a manufacturing enterprise in a thrust sector in addition to the thrust sectors mentioned in sub-clauses 9.3 to 9.12
- 9.2. Manufacturing enterprises in the sectors mentioned hereunder shall be allowed benefits mentioned in this clause, in addition to benefits related to tax exemptions mentioned at (iii) to (vii) of clause 4 and benefits mentioned in clauses 6 and 7, if applicable, subject to conditions, mentioned against the sector:

Provided that an enterprise of power loom sector and textile sector may opt for benefits provided in clause 4 to 7, if applicable, in lieu of the benefits mentioned in this clause.**9.3 Ceramic and Glass sector:**

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

- (a) Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for ten years; and
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years

Provided that for enterprises making a minimum investment of fifty lakh rupees in the ceramic and glass sector in a ceramic hub, as notified by the Industries Department and having at least ten enterprises with a minimum investment of fifty lakh rupees each, the quantum of investment subsidy shall be 65% of VAT and CST which have become due and have been deposited by the enterprise for ten years.

9.4 Dairy sector:

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

- (a) Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for ten years;
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for ten years; and
- (c) 50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise,

brought into the local areas before the date of commencement of commercial production/operation.

9.5 ESDM sector:

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

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

9.6 Industrial Gases sector:

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

- (a) Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise for seven years; and
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years.

9.7 MSME sector:

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

- (a) For micro and small enterprises in rural areas 75% exemption from payment of electricity duty in place of 50% exemption from payment of electricity duty under sub-clause (ii) of clause 4, as provided in notification number F.12(99)FD/Tax/07-56 of 15.10.2009, as amended from time to time;
- (b) Reduced CST of 1%, against C form, on sale of goods for a period of ten years, for micro and small enterprises as provided in notification number F.12(99)FD/Tax/07-66 of 14.02.2008 as amended from time to time;
- (c) 50% exemption from payment of Entry Tax on raw and processing materials and packaging materials excluding fuel as provided in notification number F.12(99)FD/Tax/07-65 of 14.02.2008 as amended from time to time; and

- (d) Reduced stamp duty of Rs100 per document in case of loan agreements and deposit of title deed and lease contract and Rs500 per document in case of simple mortgage with or without transfer of possession of property executed for taking loan for setting up of micro, small or medium enterprises or enhancing credit facilities or transfer of loan account from one bank to another by MSME as provided in notification number F.2 (97)FD/Tax/2010-11 of 25.04.2011.

9.8 Pharmaceutical sector:

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

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

9.9 Plastic to Oil manufacturing sector:

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

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

9.10 Power Loom sector:

Enterprises making a minimum investment of twenty five lakh rupees in the power loom sector and giving employment to minimum ten persons in an area specified by an order for this purpose by the Industries Department in the districts of Jodhpur, Pali and Barmer shall be granted the same benefits as provided to the textile sector. Such enterprise shall get 30% additional reimbursement of VAT on purchase of yarn for seven years in addition to the reimbursement of VAT under clause 9.11(e).

9.11 Textile sector:

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

- (a) 5% interest subsidy;
- (b) additional 1% interest subsidy for enterprises making investment more than Rs25 crore;
- (c) 7% interest subsidy for Technical Textile Sector;
- (d) Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of amount paid to the suppliers for the plant excluding civil work, subject to a maximum of Rs1 crore;
- (e) 50% reimbursement of VAT on purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles for use in manufacture of goods within the State, for sale by him; and
- (f) 50% exemption from payment of Entry Tax on capital goods, for setting up of plant for new unit or for expansion of existing enterprise or for revival of sick industrial enterprise, brought into the local areas before the date of commencement of commercial production/operation.

9.12 Tourism Sector:

9.12.1 Enterprises of the tourism sector covered under sub-clause (a) and (b) of clause 2 (xxxviii) of the Scheme shall be granted the following benefits:

- (a) Investment Subsidy of 50% of VAT and CST which have become due and have been deposited by the enterprise for seven years;
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;
- (c) Reimbursement of 25% of amount of VAT paid on purchase of plant and machinery or equipment for a period up to seven years from the date of issuance of the entitlement certificate;
- (d) Exemption from payment of 50% of Entertainment Tax for seven years;
- (e) Exemption from payment of 100% of Luxury Tax for seven years;
- (f) Land allotment in urban and rural areas at DLC rates;
- (g) 25% additional exemption from payment of stamp duty chargeable on the instrument of purchase or lease of more than 100 years old heritage property in the State, for the purpose of hotel development under the Scheme declared by the Tourism Department as provided in notification no. F.12 (20) FD/Tax/2005- 219 of 24.03.2005; and

- (h) 50% additional exemption from payment of conversion charges for heritage property converted into a heritage hotel.

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

10. Provisions Related to Benefits

- 10.1. Maximum Extent of Subsidy:** The maximum amount of subsidy (investment subsidy + employment generation subsidy + additional Investment subsidy) in any period shall not exceed the amount of VAT and CST due and paid in that period. Moreover, the total amount of subsidy paid shall not exceed the eligible fix capital investment as approved by the appropriate Screening Committee.
- 10.2. Period of Benefit:** The period of benefit, wherever applicable, shall be counted from the date of the issuance of the Entitlement Certificate issued under the Scheme.
- 10.3. Employment Generation Subsidy:**
 - 10.3.1** The amount of employment generation subsidy per employee per year for the year 2014-15 shall be Rs30,000 for Women/SC/ST/Person with disability (PwD) categories of employees and Rs25,000 for others, and shall be calculated on monthly basis.
 - 10.3.2** The amount of employment generation subsidy per employee per year shall be increased by 5% on 1st April of every year.
 - 10.3.3** The enterprise shall be eligible to avail employment generation subsidy only if it has made contribution for EPF/ESI and in case it is not liable to contribute the EPF/ESI, the enterprise shall get all employees insured for treatment of medical illness, at its cost.
- 10.4. Subsidy in case of expansion and revival of sick industrial enterprises:**
 - 10.4.1** In case of expansion and revival of sick industrial enterprises, the subsidy shall be calculated on the amount of additional tax (VAT+CST) payable and deposited after Expansion or revival, as the case may be, over and above the maximum annual tax (VAT+CST) payable for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be. Where the tax rate differs in the three years immediately preceding the year of the commencement of commercial production/or revival of sick industrial enterprise, the maximum annual tax payable shall be rationalized by considering the highest tax rate in these three years. In case of

change in the rate of tax of any goods, the maximum annual tax, in the three years immediately preceding the year of the commencement of commercial production/or revival of sick industrial enterprise, as the case may be, shall be calculated at the new tax rate(s).

- 10.4.2 In case of expansion, employment generation subsidy for a month shall be allowed only for the employees appointed under expansion over and above the existing employees.
- 10.4.3 In case of revival of sick industrial enterprises, employment generation subsidy for a month shall be allowed only for the employees appointed over and above the maximum employment level attained in any month during the preceding three years from the date of its declaration as a sick industrial enterprise.
- 10.4.4 In case of expansion and revival of sick industrial enterprises, the employment generation subsidy shall not exceed 20% of VAT and CST deposited over and above the maximum annual tax (VAT+CST) payable for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, calculated as per clause 10.4.1.
- 10.5. **Maximum Extent of Exemption of Mandi Fee:** The total amount of exemption of Mandi Fee shall not exceed the Eligible Fixed Capital Investment (EFCI) as approved by the appropriate Screening Committee.
- 10.6. **Exemption in cases of expansion and revival of sick industrial enterprises:**
 - 10.6.1 The exemption of luxury tax, electricity duty, entertainment tax and mandi fee shall be allowed only on the additional volume of turnover or additional consumption of electricity, as the case may be, achieved/made by the enterprise after expansion or revival of the sick industrial enterprise, as the case may be, over and above the maximum annual turnover/maximum annual consumption of electricity, in any of the three years immediately preceding to the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, on which such tax/duty/fee was payable and has been deposited (unless exempted under RIPS 2003 or RIPS 2010 or under this Scheme) into the Government exchequer. This exemption in any year shall be allowed only after attainment of the maximum annual turnover or maximum annual consumption of electricity, as the case may be, of the three years immediately preceding to the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, in that year.
 - 10.6.2 The exemption from land tax shall be provided only on the additional area of land on which land tax is payable after expansion or revival of the sick industrial enterprise, as the case may be, over and above the area of land on which such tax was payable

and deposited (unless exempted under RIPS 2003 or RIPS 2010 or under this Scheme) into the government exchequer before expansion or revival of the sick industrial enterprise, as the case may be.

10.7 Textile Sector

10.7.1 Interest Subsidy:

- (a) The interest subsidy shall be in addition to any other incentive available under any other scheme of Government of India. The enterprise availing the benefit or incentives or subsidy under any other scheme/package of State Government shall not be eligible to get benefit under the Scheme.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in plant & machinery as specified under the TUF Scheme of Government of India. Interest subsidy shall be provided to the extent that effective subsidy including subsidy/reimbursement provided by Government of India under any scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s) and disbursement of the loan is made within the operative period of the Scheme.
- (bb) The interest subsidy shall be allowed on the term loan as mentioned in sub-clause (b) above on the condition that the loan has been sanctioned on or after 22.07.2013.
- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (d) The interest subsidy shall be allowed for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production in case of first repayment of term loan has taken place before the commencement of commercial production, otherwise from the date of first repayment of term loan.
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from five years period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.
- (f) The enterprise shall obtain acknowledgement of filing Entrepreneur's Memorandum (EM) with the concerned District Industries Center (DIC) or Industrial Entrepreneur's Memorandum (IEM) with Government of India.
- (g) Interest subsidy shall be available for plant and machinery as specified under the TUF Scheme of Government of India and in case of manufacturing of recycled fibre,

for plant and machinery as may be specified by the State Government in Finance Department, duly certified by the competent authority like Chartered Engineer.

10.7.2 Reimbursement of VAT:

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

10.7.3 Capital Subsidy on Zero Liquid Discharge based Treatment Plant:

- (a) The enterprise shall produce a certificate to the effect that the effluent treatment plant set up by it is a zero liquid discharge based effluent treatment plant from the Rajasthan State Pollution Control Board.
- (b) The capital subsidy shall be allowed where the zero liquid discharge based effluent treatment plant has been set up by the enterprise along with the plant for manufacturing of textile by the enterprise. No subsidy shall be allowed where zero liquid discharge based effluent treatment plant has been set up at a site other than the site of plant for manufacturing of textile by the enterprise.

- (c) The zero liquid discharge based effluent treatment plant shall be set up by the enterprise during the operative period of the Scheme.
- (d) The enterprise availing capital subsidy under any other scheme/package of the State Government shall not be eligible for capital subsidy under this Scheme.

11. Procedure for Claiming Incentives

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

- 11.1.1 The enterprise making investment for setting up of a new enterprise or for expansion or for revival of Sick Industrial Enterprise under the Scheme, shall submit a duly completed application in Form-I, appended to the Scheme, for availing exemption from Stamp duty/Conversion Charges, along with a project report duly certified by a Chartered Accountant 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.
- 11.1.2 The Member Secretary of the appropriate Screening Committee shall register the application and issue an entitlement certificate in Form-II, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid for two years or up to the date of expiry of the operative period of the Scheme, whichever is earlier. However, in case the Member Secretary of the appropriate Screening Committee is of the opinion that the entitlement certificate could not be utilized by the applicant investor due to reasons largely beyond his control, validity of the certificate can further be extended, for two years or up to the date of expiry of the operative period of the Scheme whichever is earlier.
- 11.1.3 The Member Secretary of the appropriate Screening Committee shall forward copies of the entitlement certificate in Form-II, appended to the Scheme, to the concerned Department/authority immediately. Thereupon, the stamp duty and/or conversion charges would be exempted to the extent as provided in clause 4 and 5 of the Scheme.
- 11.1.4 The Member Secretary of the appropriate Screening Committee shall place the application in Form-I and the exemption certificate issued by him in Form-II before the appropriate Screening Committee for approval in the next meeting of such committee. The committee shall examine the case and if it is found that the certificate so issued is erroneous and prejudicial to the interest of the State

Government, it shall revise the same, after affording an opportunity of being heard to the beneficiary enterprise.

11.2 Claims for Exemption from Land Tax:

- 11.2.1 The enterprise making investment for setting up of a new enterprise or for expansion or for revival of sick industrial enterprise under the Scheme, shall submit a duly completed application in Form-I, appended to the Scheme, for availing of exemption from Land Tax, along with a project report duly certified by a Chartered Accountant 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.
- 11.2.2 The Member Secretary of the appropriate Screening Committee shall register the application and issue a provisional entitlement certificate in Form-III, appended to the Scheme, immediately but not later than seven days, unless specifically extended for reasons to be recorded in writing. The certificate so issued shall be valid up to 180 days or the next meeting of the appropriate Screening Committee, whichever is earlier.
- 11.2.3 The Member Secretary shall place the application along with copy of provisional entitlement certificate so issued before the appropriate Screening Committees within forty five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.2.4 In case the committee approves the entitlement of the enterprise for the benefit, the Member Secretary shall issue permanent entitlement certificate in Form-IV, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.2.5 Where the committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-X, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

11.3 Claim for exemption from Luxury Tax, Electricity Duty, Entertainment Tax, Mandi Fee and Entry Tax:

11.3.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise under the Scheme, for availing of exemption from payment of Luxury Tax/Entertainment Tax/Electricity Duty/Mandi Fee/Entry Tax, under the Scheme, shall submit duly completed application in Form-I, appended to the Scheme, to the Member Secretary of the appropriate Screening Committee as soon as possible and not later than the expiry of 90 days of the commencement of commercial production/operation in case applying for benefit of exemption from payment of entry tax and within 90 days of the commencement of commercial production/operation in other cases. Such application shall be accompanied with the following documents:

- (i) Copy of project report duly certified by Chartered Accountant;
- (ii) Proof of investment;
- (iii) Copies of Challan for the amount of contribution of EPF and/or ESI deposited or copy of insurance policy obtained for medical treatment of employees;
- (iv) An affidavit in support of the facts of the application.
- (v) An undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years, in case of revival of sick industrial enterprise.

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

11.3.3 Where the application has been filed beyond the time period as provided in clause 11.3.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application.

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

11.3.4 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.

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

11.4 Claim of Investment and Employment Generation Subsidy:

- 11.4.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing investment and employment generation subsidy under the Scheme, shall submit duly completed application in Form-VI or Form-VII, appended to the Scheme, as the case may be, to the Member Secretary of the appropriate Screening Committee within 90 days of the commencement of commercial production. Such application shall be accompanied by the following documents:

- (i) Copy of project report duly certified by Chartered Accountant;
- (ii) Proof of investment;
- (iii) Copies of bills/vouchers along with payment receipts from concerned foreign supplier/suppliers
- (iv) Copies of Challan for the amount of contribution of EPF and/or ESI deposited or copy of insurance policy obtained for medical treatment of employees;
- (v) Proof of deposit of VAT/CST, if deposited already;
- (vi) An affidavit in support of the facts of the application; and
- (vii) Certificate of valuation by Chartered Accountant in Form-XIII and Form-XIV appended to the Scheme, as the case may be.
- (viii) In case of revival of sick industrial enterprise an undertaking that it shall provide employment to the extent of 50% in the first two years, of the maximum level of employment attained in the preceding 3 years from the date of its declaration as a sick industrial enterprise, followed by 100% employment within five years.
- (ix) An undertaking to the effect that subsidy is not being availed on second hand machinery.

- 11.4.2 The Member Secretary shall place the completed application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

- 11.4.3 Where the application has been filed beyond the time period as provided in clause 11.4.1 above, the appropriate screening committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application.

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

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

11.5 Claim of Reimbursement of VAT on purchase of plant and machinery or equipment:

- 11.5.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for reimbursement of VAT on purchase of plant and machinery or equipment, the enterprise shall submit a duly completed application in Form-XV, appended to the Scheme, 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 as soon as possible and not later than the expiry of 90 days of the commencement of commercial production/operation.
- 11.5.2 The Member Secretary of the appropriate Screening Committee shall place the application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

- 11.5.3 Where the application has been filed beyond the time period as provided in clause 11.5.1 above, the appropriate screening committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application.

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

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

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

11.6 Claim of interest subsidy:

- 11.6.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing interest subsidy under the Scheme, shall submit a duly completed application in Form- XX appended to the Scheme along with the documents required under the said Form, to the Member Secretary, State Level Screening Committee (SLSC)/District Level Screening Committee (DLSC) within 90 days of commencement of commercial production.
- 11.6.2 The Member Secretary shall place the application before the appropriate screening committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 11.6.3 Where the application has been filed beyond the time period as provided in clause 11.6.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the

genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit regarding the extent of time shall be calculated from the date of the commencement of commercial production/operation, but the flow of benefit shall take place from date of issuance of entitlement certificate.

- 11.6.4 In case the committee approves the entitlement of the enterprise for interest subsidy, the Member Secretary shall issue entitlement certificate in Form-XXI, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 11.6.5 Where the committee is of the opinion that the enterprise is not eligible for interest subsidy, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XXXI, appended to the Scheme, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

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

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

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

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

11.8 Claim of Reimbursement of VAT for Textile Sector:

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

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

12. Procedure for Disbursement of Subsidy

12.1 For Investment Subsidy:

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

12.2 For Employment Generation Subsidy:

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

12.3 Procedure for Reimbursement of VAT on purchase of Plant and Machinery or Equipment:

- 12.3.1 An enterprise to whom an entitlement certificate for reimbursement of VAT paid under Rajasthan Value Added Tax Act, 2003 on purchase of plant and machinery/equipment has been issued, shall apply to Commissioner, Department of Industries, in the Form-XVIII appended to the Scheme. The application shall be made after the end of the year of investment and where the investment is spread over more than a year, after the end of each year of investment, starting with the year in which the entitlement certificate is issued.
- 12.3.2 The application for reimbursement of VAT shall be accompanied by a statement of purchases of plant and machinery/equipment against VAT invoice(s) in Form-XIX.

12.3.3 The Commissioner Industries shall verify from the Commissioner, Commercial Taxes, the amount of VAT paid on purchases of plant and machinery/equipment by the enterprise in the State.

12.3.4 Commissioner Industries or any officer authorized by him shall pass an order for sanction of reimbursement of VAT, and such reimbursement shall be made to the enterprise through demand draft/pay order/cheque/by remittance into the bank account of the enterprise.

12.4 Procedure for disbursement of Interest Subsidy:

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

12.4.2 For disbursement of subsidy, the enterprise after having received the Entitlement Certificate shall apply on quarterly basis in the Form-XXII appended to the Scheme.

12.4.3 The application for disbursement of interest subsidy shall be accompanied by certificate of concerned bank/financial institution, certifying the repayment of Principal Amount and Interest by the enterprise in the quarter. The bank will also certify if there is any default in repayment of Principal Amount/Interest.

12.4.4 Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy on quarterly basis. Subsidy will be disbursed to the enterprise through demand draft/pay order/cheque/by remittance into the bank account of the enterprise.

12.4.5 Commissioner Industries shall maintain the information related to eligible Investment, subsidy disbursed and period availed/balance in Form-XXIII appended to the Scheme.

12.5 Procedure for reimbursement of VAT for Textile Sector:

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

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

- 12.5.3 Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy, after verification from Commissioner, Commercial Taxes, and shall disburse the subsidy to the enterprise through demand draft/pay order/cheque/by remittance into the bank account of the enterprise.
- 12.5.4 Commissioner Industries shall maintain the information related to reimbursement of VAT in Form-XXX appended to the Scheme.
- 12.6 **Procedure for disbursement of capital subsidy on zero liquid discharge based Treatment Plant:**
- 12.6.1 For disbursement of capital subsidy, the enterprise after completion of the zero liquid discharge based treatment plant, having received the Eligibility Certificate shall apply on annual basis in the Form-XXVI appended to the Scheme, to the Commissioner, Industries Department.
- 12.6.2 The capital subsidy shall be disbursed in two equal annual installments, the first installment shall be disbursed after the completion of such plant and the second installment shall be disbursed after completion of two years of continuous running of such plant.
- 12.6.3 After completion of the zero liquid discharge based treatment plant, the enterprise shall submit the certificate of completion of such plant, issued by the Chartered Engineer and/or the State Pollution Control Board. On completion of two years of continuously running of the said treatment plant for release of the second installment of the capital subsidy, the enterprise shall furnish a certificate of continuous running of the said treatment plant to be issued by the Chartered Engineer and/or the State Pollution Control Board.
- 12.6.4 Commissioner, Industries shall pass an order for sanction of subsidy, after verification of completion of the plant for release of the first installment of the capital subsidy, and for release of the second installment of capital subsidy after verification of continuously running of the such plant at the end of the second year of operation of the such plant, and shall disburse the subsidy to the enterprise in the following manner:
- (i) In case the enterprise is availing interest subsidy under the Scheme, the amount of capital subsidy shall be deposited against the term loan of the enterprise which has been taken by him for investment in eligible fixed capital as defined under the Scheme; and
 - (ii) Otherwise through demand draft/pay order/cheque/by remittance into the bank account of the enterprise.

13. Provisions for E-Governance

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

14. Terms and Conditions

- 14.1 The enterprise availing benefits under the Scheme shall comply with all statutory laws and regulations of the State of Rajasthan applicable to the enterprise. Non-compliance may entail cancellation/withdrawal of the benefits under the Scheme.
- 14.2 The enterprise availing benefits under the Scheme shall be subject to the conditions, procedures, instructions, clarifications or amendments issued from time to time under the Scheme.
- 14.3 In case the enterprise is availing any Investment Subsidy under any other scheme of Government of Rajasthan in respect of investment made in fixed assets, the total subsidy payable under this Scheme shall be reduced to the extent of Investment Subsidy so received.
- 14.4 Where on scrutiny or inspection by the officers of Commercial Taxes/Industries Department, it is found that the enterprise which has availed the benefits under the Scheme is not eligible for such benefits; a reference shall be made to the appropriate Screening Committees. The appropriate Screening Committee shall provide an opportunity of being heard to the enterprise. On being satisfied that the enterprise is not entitled to such benefits, the Screening Committee may, for reasons to be recorded in writing, withdraw the benefits. The decision of the appropriate Screening Committee shall be communicated by the Member Secretary of the appropriate Screening Committee to the all concerned immediately and in no case not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing. In case of withdrawal of benefits

the appropriate Screening Committee shall direct for recovery of the benefits already availed with interest @ 18% per annum.

- 14.5 The enterprise availing the benefit of subsidy may, from the date of issuance of notification by the State Government, entail the record of sale, purchase and inventory of goods on the electronic media in digital form (on line in computer) or in the manner as may be specified by an order by the State Government and shall provide on line access of such record to the assessing authority as prescribed in the Rajasthan Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 or any rules made there under, to the officer authorized by the Commissioner, Commercial Taxes, Rajasthan, in this behalf.
- 14.6 The investment made and employment generated in the State of Rajasthan would only be eligible to be counted towards investment and employment, wherever conditions of minimum investment and employment are specified under this Scheme.
- 14.7 The enterprise availing benefit under the Scheme shall spend the funds earmarked for Corporate Social Responsibility (CSR) in the state of Rajasthan to the extent that the funds have been generated on account of profits generated on all investments in the state (irrespective of the fact that a benefit has been given or not under this Scheme or any other scheme of the State Government) during the period from the quarter that it becomes eligible to avail a benefit under the Scheme to the last quarter for which it will be eligible to avail a benefit under the Scheme. An undertaking to this effect would be given by the enterprise-beneficiary on a stamp paper before issue of the sanction of the benefits under the Scheme.
- 14.8 Benefits under the Scheme can only be availed if, and as long as there is, and for the period/s, consent to "operate", wherever applicable, from Central/Rajasthan State Pollution Control Board is effective.

15. Breach of Condition

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

16. Authority for Implementation/Interpretation

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

17. Rectification of Mistake

With a view to rectify any mistake apparent on the record in computation of amount of subsidy under the Scheme, the authority competent to disburse subsidy may rectify its order and recover the excess amount, if any, along with compound interest @ 12% per annum from such enterprise. No order shall be passed after the expiry of a period of three years after the date by which the benefits under this Scheme are fully availed of.

18. Appeal

- 18.1 The State Level Screening Committee shall be empowered to hear and decide appeals against the orders of District Level Screening Committee.
- 18.2 The State Empowered Committee constituted under section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011 shall be empowered to hear and decide appeals against the order of State Level Screening Committee.
- 18.3 The application for appeal shall be filed within a period of 90 days from the date of communication of the decision.

19. 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.

20. Review or Modification of Scheme

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

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

(Aditya Pareek)
Joint Secretary to Government

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

1. Investment for manufacturing Tobacco products, Pan Masala containing tobacco and Gutka.
2. Investment in all kinds of edible oil extracting or manufacturing industry including *ghanies*, expellers except solvent extraction plants with Oil Refineries.
3. Investment for manufacturing and bottling of potable liquor and beer.
4. Investment in stand-alone bottling or packaging plants including stand-alone bottling/packaging plants for potable liquor, beer, drinking water or aerated drinks.
5. Investment made for manufacturing of goods taxable at the rate up to five percent under the Rajasthan Value Added Tax Act, 2003, as may be specified by the State Government, in the Finance Department.

Annexure-II

Screening Committee under Clause 2(xxi) 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) Officer not below the rank of executive engineer, as nominated by Secretary, Energy	Member
		(f) Secretary of relevant Krishi Upaj Mandi Samiti (In case of exemption from Mandi Fee)	Member
		(g) General Manager DIC	Member- Secretary
2.	Large Enterprises	State Level Screening Committee (SLSC)	
		(a) Principal Secretary, Industries	Chairman
		(b) Secretary, Finance (Revenue)	Member
		(c) Secretary, Energy	Member
		(d) Commissioner, Investment & NRIs (BIP)	Member
		(e) Commissioner, Commercial Taxes	Member
		(f) CMD, RFC	Member
		(g) MD, RIICO	Member
		(h) Director, Agriculture Marketing Board (In case of exemption from Mandi Fee)	Member
		(i) Commissioner, Industries	Member- Secretary

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

List of Minerals mentioned in Clause 10 of the Scheme

S.No.	Name of Mineral		S.No.	Name of Mineral
1.	Jasper		10.	Talc/Soapstone/Steatite
2.	Calcite		11.	Quartzite
3.	Selenite		12.	Manganese
4.	Ochre		13.	Natural Gas utilized
5.	Phosphorite (Rock Phosphate)		14.	Felspar
6.	Lead & Zinc		15.	Copper Concentrate
7.	Wollastonite		16.	Barytes
8.	Gypsum		17.	Iron Ore
9.	Silver			

FORM – I

[See clause 11.1.1, 11.2.1 & 11.3.1]]

Application for Exemption from Tax

(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant Enterprise		
2.	Address of the applicant Enterprise		
	e-mail Address		
3.	Constitution of Enterprise: Proprietorship/Partnership/Company/Society, etc.		
4.	Whether Board of Directors (in case of company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)		
5.	Basis of enterprise being an enterprise under New/Expansion/Sick industrial enterprise		
6.	Goods manufactured/Services provided (or goods likely to be manufactured/Services likely to be provided)		
7.	Exemption/Subsidy previously availed		
	(1) Under RIPS – 2010		
	(2) Under RIPS – 2003		
	(3) Under any other Scheme (Please Specify)		
8.	Total investment (as per project report)		
9.	Total Number of workers (or likely to be engaged)		
10.	For the units going under Expansion		
	(a) Investment in Existing Unit		
	(b) Investment made under Expansion		
	(c) Increase in Investment		
11.	In case of Sick industrial enterprise maximum level of employment attained in the preceding 3 years from the date of declaration as a sick industrial enterprise		
12.	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	NOC obtained		
	Consent To Operate obtained		
13.	Exemption applied for		
	1. Stamp Duty	Yes/No	
	2. Conversion Charges	Yes/No	
	3. Land Tax	Yes/No	
	4. Luxury Tax	Yes/No	
	5. Electricity Duty	Yes/No	
	6. Entertainment Tax	Yes/No	

	7. Mandi Fee	Yes/No
	8. Entry Tax	Yes/No
14	Whether the enterprise is in thrust sector	Yes/No
	If yes, please give name of the Thrust Sector	

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

Place :

Signature of Applicant

Date :

for and on behalf of the Applicant Enterprise

Encl:

1. Copy of Project Report
2. 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 (Please Specify)

FORM – II

[See clause 11.1.2]

Entitlement Certificate

[For Exemption from Stamp Duty and/or Conversion Charges]
(Under Rajasthan Investment Promotion Scheme - 2014)

Book No.

S.No.

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

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

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

Place :

Date :

(Signature with Seal)

Member Secretary

State/District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

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

FORM – III

[See clause 11.2.2]

Provisional Entitlement Certificate

[For Exemption from Land Tax]

(Under Rajasthan Investment Promotion Scheme - 2014)

Book No.

S.No.

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

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

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

Place :

Date :

(Signature with Seal)

Member Secretary

State/District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

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

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

Book No.

S.No.

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

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

Place :

Date :

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

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo 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, 2014, by the bearer of this Certificate.

FORM – V

[See clause 11.3.4]

Entitlement Certificate

(Under Rajasthan Investment Promotion Scheme - 2014)

(For Exemption from Luxury Tax/Electricity Duty/Entertainment Tax/Mandi Fee/Entry Tax)

Book No.

S.No.

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

S.No.	Name of Exemption	Extent of Exemption	Notification No. & Date
(i)	Exemption from Luxury Tax		
(ii)	Exemption from Electricity Duty		
(iii)	Exemption from Entertainment Tax		
(iv)	Exemption from Mandi Fee		
(v)	Exemption from Entry Tax on capital goods		

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

Place :

(Signature with Seal)

Date :

Member Secretary

State/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, 2014, by the bearer of this Certificate.

Note:

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

FORM – VI

[See clause 11.4.1]

(For New Enterprise or Sick industrial enterprise)**Application for grant of Entitlement Certificate for Subsidy****(Under Rajasthan Investment Promotion Scheme - 2014)**

1	Name of the Applicant Enterprise	
2	Address of the Applicant Enterprise	
	E-mail address	
3	Registration No. 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 enterprise/Sick industrial enterprise	
9	Date of commencement of commercial production/operation	
10	Exemption/Subsidy previously availed	
	(1) Under RIPS – 2010	
	(2) Under RIPS- 2003	
	(3) Under any other Scheme (Please Specify)	
11	Total investment made in fixed assets (as per project report)	
	(i) Price paid for land	
	(ii) cost of factory sheds and other industrial buildings	
	(iii) Price paid for new plant and machinery	
	(iv) other investment made in fixed assets essential for production of the unit	
	(v) Amount paid for technical know-how fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India	
12	For the units going under Expansion	
	(a) Investment in Existing Unit	
	(b) Investment made under Expansion	
	(c) Increase in Investment	
13	In case of sick industrial enterprise maximum level of employment attained in the preceding 3 years from the date of declaration as a sick industrial enterprise	
14	Total Number of workers (or likely to be engaged)	

15	Whether the enterprise is in thrust sector		Yes/No
	If yes, please give name of the thrust Sector		
16.	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	NOC obtained		
	Consent To Operate obtained		

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

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

Place:

Date:

Signature of Applicant for and
on behalf of the Applicant Enterprise

Encl:

1. Proof of investment
2. Copy of project report
3. Copies of Challan of EPF/ESI/Insurance Policy,
4. 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 11.4.1]

(For Enterprises making investment on expansion)

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

1	Name of the Applicant Enterprise	
2	Address of the Applicant Enterprise	
	e-mail address	
3	Registration No. 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 (Please Specify)	
8	Total investment made in fixed assets (as per project report)	
	(i) Price paid for land	
	(ii) Price paid for new plant and machinery	
	(iii) Investment made in fixed assets other than above (i) to (ii)	
	(iv) Amount paid for technical knowhow a fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India	
	(v) Others, if any	
9	Total Number of workers (or likely to be engaged)	
10	For the units going under Expansion	
	(a) Investment in Existing Unit	
	(b) Investment made under Expansion	
	(c) Increase in Investment	
	(d) Period during which Expansion executed:	From ...To...
	(e) Number of employees Pre-Expansion	
	(f) Number of employees Post-Expansion	
11	Date of commencement of commercial production after completing Expansion:	
12	Whether the enterprise is in thrust sector	Yes/No
	If yes, please give name of the thrust Sector	
13	Status of Rajasthan State Pollution Control Board's approval	

		Approval No.	Approval Date
NOC obtained			
Consent to Operate obtained			
To be filled in case of Expansion: Details of amount of investment, in the three Consecutive years immediately preceding to the year of expansion (Rs in lakh)	In the Year Immediately preceding to the year of expansion	In the Second Year Immediately preceding to the year of expansion	In the Third Year Immediately preceding to the year of expansion

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

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

Place:

Signature of Applicant for and
on behalf of the Applicant Enterprise

Date:

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, Please specify

FORM – VIII

[See clause 11.4.5]

Entitlement Certificate for Subsidy

(Under Rajasthan Investment Promotion Scheme – 2014)

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

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

Note:

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

Place :

Date :

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

FORM – IX

[See clause 12.2.1]

Application for Disbursement of Employment Generation Subsidy

(Under Rajasthan Investment Promotion Scheme - 2014)

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 Year (Period)	
6.	Amount of Tax due for the Year [(VAT+CST)/SGST]	
7.	Amount of Tax deposited for the Year [(VAT+CST)/SGST]	
8.	50% of Tax deposited	
9.	Whether the enterprise is:	
	(a) Women/SC/ST/Person with disability (PwD)	Yes/No
	(b) located in backward area	Yes/No
	(c) located in most backward area	Yes/No
	(d) related to thrust area	Yes/No
	If yes, specify the thrust area	
10.	Investment Subsidy availed/applied for the year	
11.	Total Number of employees in New/Total Number of Additional employees in New Service Sector/Expansion/Sick industrial enterprise	
12.	Number of Women/SC/ST/Person with disability (PwD) employees	
13.	Number of General employees other than mentioned at S.No.11 (10-11)	
14.	Employment Generation Subsidy for employees at S. No.11	
15.	Employment Generation Subsidy for employees at S. No.12	
16.	Total Employment Generation Subsidy (13+14)	

17.	Total amount of subsidy (9+15)							
18.	Tax period(s) in which the subsidy is to be deposited							
19.	Amount of eligible fixed capital investment							
20.	Total amount of subsidy received up to the preceding quarter							
21.	In case of expansion: Number of employees appointed under expansion which are above the existing employees.							
22.	In case of Revival of sick industrial enterprise: Number of employees appointed over and above the maximum employment level attaining during the preceding three years from the date of its declaration as sick industrial enterprise.	<table> <tr> <th>I year</th><th>II year</th><th>III year</th></tr> <tr> <td></td><td></td><td></td></tr> </table>	I year	II year	III year			
I year	II year	III year						

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.

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Enclosure:

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

FORM – X

[See clause 11.2.5]

Order for rejection of Claim of Exemption from Land Tax

(Under Rajasthan Investment Promotion Scheme - 2014 New/Service sector/Expansion)

Office of the Member Secretary State/District Level Screening Committee

To

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

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

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

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

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

Place :

(Signature with Seal)

Date :

Member Secretary

State/District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

FORM – XI

[See clause 11.3.5]

**Order for rejection of Claim of Exemption from Luxury Tax/Electricity
Duty/Entertainment Tax/Mandi Fee/Entry Tax**

(Under Rajasthan Investment Promotion Scheme - 2014 New/Service sector/Expansion)

Office of the Member Secretary State/District Level Screening Committee

To

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

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

An application for exemption from Luxury Tax/Electricity Duty/Entertainment Tax/Mandi Fee/Entry 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 Luxury Tax/Electricity Duty/Entertainment Tax/Mandi Fee/Entry Tax under the Scheme due to following reasons:

Therefore, your application for exemption from Luxury Tax/Electricity Duty/Entertainment Tax/Mandi Fee/Entry 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 – XII

[See clause 11.4.6]

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

To

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

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

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

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

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

Place :

(Signature with Seal)

Date :

Member Secretary

State/District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

FORM – XIII
[See clause 11.4.1]
Certificate of Valuation by Chartered Accountant

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

Details of Investment made in Fixed Assets:

S.No.	Description	Amount
1.	Cost of land including documentation charges	
2.	Cost of land development (Leveling or filling costs)	
3.	Cost of factory sheds and other industrial buildings	
4.	Cost of plant and machinery	
5.	Cost of technical know-how a fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India	
6.	Cost of other miscellaneous fixed assets	
7.	Cost of pollution control devices	
Total		

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

Place:

(Signature with Seal)

Date:

Chartered Accountant

FORM – XIV

[See clause 11.4.1]

Certificate of Valuation by Chartered Accountant

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

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

Details of Investment made in Fixed Assets:

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

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

Place:

Date:

(Signature with Seal)
Chartered Accountant

FORM – XV

[See clause 11.5.1]

**Application for Reimbursement of VAT Paid
on Purchase of Plant and Machinery or Equipment**
(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant enterprise	
2.	Registration No. (TIN)	
3.	Address of the applicant enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Date (proposed date if not commenced) of commencement of commercial production/operation	
7.	Amount of investment (proposed if investment not made) in plant and machinery or equipment within the State	
8.	Number of years in which the investment will be made	
9.	Status of Rajasthan State Pollution Control Board's approval	
		Approval No.
	NOC obtained	
	Consent To Operate obtained	

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

Encl:

- (i) a project report containing clearly the investment to be made in plant and machinery and the period over which it shall be made, duly certified by a Chartered Accountant.

Place :

Date :

Signature of applicant
for and on behalf of the Applicant Enterprise

FORM – XVI

[See clause 11.5.4]

Entitlement Certificate

(Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (TIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Location of investment and name of project	
7.	Date of commencement of commercial production/operation	
8.	Estimated amount of investment in plant and machinery or equipment	

This certificate may be amended by the issuing authority in case any error is found in determination of eligible amount of subsidy.

Place :

(Signature with Seal)

Member Secretary

Date :

Screening Committee

FORM – XVII

[See clause 11.5.5]

(Under Rajasthan Investment Promotion Scheme - 2014)

Order for rejection of Claim of reimbursement of VAT

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: Mr/Mrs/Ms.....

An application for reimbursement of VAT 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 reimbursement of VAT under the Scheme due to the following reasons:

Therefore, your application for reimbursement of VAT is rejected.

Place :

Date :

(Signature with Seal)

Member Secretary

State/District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

FORM – XVIII

[See clause 12.3.1]

**Application for Reimbursement of VAT by
Manufacturing or Service Enterprise other than Textile Sector**
(Under Rajasthan Investment Promotion Scheme - 2014)

To,

The Commissioner,

Industries Department,

Udyog Bhawan, Tilak Marg, Jaipur

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise with e-mail address	
3.	Registration No. with Commercial Taxes Department - TIN	
4.	Eligibility Certificate number and date	
5.	Eligible Amount of reimbursement of VAT	

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

Enclosure: Original copy of VAT invoice of plant and machinery or equipment

Place :

Signature of applicant for and on behalf
of the Applicant Enterprise

Date :

*The relevant authority of Government of Rajasthan responsible for administering the Rajasthan Value Added Tax Act, 2003, *suo moto* or on being informed otherwise, shall recover the amount so reimbursed along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme, 2014 by the bearer of this Certificate.

FORM – XIX

[See clause 12.3.2]

Statement of purchases of plant and machinery/equipment against VAT invoice

PART A

General Information

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise with e-mail address	
3.	Registration No. with Commercial Taxes Department-TIN	
4.	Eligibility Certificate number and date	
5.	Date of commencement of commercial production.	

PART B

Detail of Plant and Machinery

S. No.	Name of the selling dealer	TIN	Name of commodity	Detail of invoice (s)				
				Invoice No.	Date	Sale Price	VAT	Total

I hereby verify that the goods mentioned above are plant and machinery/equipment purchased by me for setting up of enterprise or for expansion of the existing enterprise and the information mentioned above are true to the best of my knowledge and belief.

Place :

Signature of applicant for and on behalf of the
Applicant Enterprise

Date :

FORM-XX

[See clause 11.6.1]

Application for Claim of Interest Subsidy

To,
The Member Secretary,
SLSC

..... (Name of the district)

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

	For New Unit: For Expansion Unit: For Revival of sick enterprise: (Whichever is applicable)		
11	For the units going under Expansion (a) Investment in Existing Unit	Rs..... (In lakh)	
	(b) Investment made under Expansion	Rs..... (In lakh)	
	(c) Increase in Investment	%	
12	Cost of project as approved by Bank/financial Institution (In figures & in words both)		
13	Term loan Sanctioned for investment (including investment in Plant & Machinery specified under TUFs) (a) Name of Financial Institution/Bank, (Unique code of such banks/financial institutions)		
	(b) Rate of Interest, Period and Quantum of loan sanctioned		
	(c) Sanction letter No. & Date (attach copy)		
14	First disbursement of loan (a) Date		
	(b) Amount (In Rs.)		
15	Details of Cost of Project & Actual investment for new Unit/Expansion of an existing enterprise or Revival of Sick enterprise (please attach CA Certificate.) (Rs. in lakh)		
		PROJECTED	ACTUAL
	(a) Land		
	(b) Building		
	(c) Plant & Machinery/ Equipment (as specified in TUF scheme)		
	(d) Machinery for effluent treatment plant		
	(e) Others: (specify if any)		

	TOTAL:		
16	Means of Finance	(Rs. in lakh)	
		PROJECTED	ACTUAL
	(a) Promoter's Contribution		
	(b) Term Loan		
	(c) Internal Resources		
	(d) Deposits		
	(e) Others		
	TOTAL		
17	(a) Whether any Subsidy benefits under RIPS-2003/RIPS-2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
18	Details of New Plant & Machinery (TUF) acquired & Installed		
	(a) New Plant & Machinery		
	(1) Indigenous Plant & Machinery	Rs.	
	(2) Imported Plant & Machinery	Rs.	
	(b) Secondhand Plant & Machinery (TUF) details		
	(1) Indigenous Plant & Machinery	Rs.	
	(2) Imported Plant & Machinery	Rs.	
	TOTAL [18 a + 18 b]		
19	Eligible Fixed Capital Investment Plant & Machinery/Equipment: (as specified in TUF scheme)		
20	Rate of interest subsidy available under TUF Scheme		
21	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	NOC obtained		
	Consent to Operate obtained		
22	Details of any other Interest Subsidy granted by	Percentage of Interest Subsidy	Specify the Scheme
	(a) State Government		
	(b) Government of India		
23	Whether any Government dues are outstanding or not? If Yes, give details thereof		
24	Whether any court case? If Yes Give details thereof		

Declaration

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

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

Date:	Signature of Authorized Signatory:
Place:	Name of Authorized Signatory :
	Seal of the Enterprise :

Enclosure:

- (1) Copy of sale invoice in support of date of commencement of commercial production
- (2) Copy of partnership deed/Memorandum and Articles of Association
- (3) Copy of Registrar of Firms certificate/Registrar of Companies certificate
- (4) Bank/Financial Institution's Term Loan Sanction letter
- (5) Project Report/Project Profile
- (6) Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery as specified in the updated list of machinery under TUFS scheme of Government of India. In case of expansion or revival of sick enterprise Chartered Accountant certificate certifying details of existing investment and investment made in expansion/diversification/modernization.
- (7) Detailed expenditure statement of Plant & Machinery as per format indicating mode of payment & whether the Machinery are imported if new or second hand.
- (8) Project completion Certificate by Bank
- (9) Copy of First Sale Bill/VAT Invoice
- (10) Copy of Annual Report/Balance Sheet
- (11) In case of imported plant & machinery, submit separate expenditure statement mentioning brand new plant & machinery and second hand plant & machinery, details with copy of invoices & copy of Bill of entry.
- (12) In case of second hand Plant & Machinery, proof of the cost of the New Plant and Machinery

FORM-XXI

[See clause 11.6]

Entitlement Certificate for Interest Subsidy

No.

Date:

1.	Name of the Enterprise	
2.	VAT Registration No. (TIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Name, designation & contact details of the Authorized Person	
6.	Location of unit entitled for benefit under this certificate	
7.	Eligible Fixed Capital Investment	
	(a) Purchase value of Plant & Machinery specified under TUF Scheme	
	(b) Purchase value of Machinery for effluent treatment plant	
	TOTAL [7 (a) + 7 (b)]	
8.	Term loan Sanctioned for eligible investment	
	(a) Name of Financial Institution/Bank	
	(b) Rate of Interest, Period and Quantum of loan sanctioned	
9.	Rate of interest subsidy available under TUF Scheme to the enterprise from Government of India	
10.	Rate of interest subsidy available under Special customized package for Textile Sector Enterprises - 2013. Maximum up to [8(b)-9]	
11.	Date of Commencement of commercial production	

- (i) The interest subsidy shall be allowed for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production in case of first repayment of repayment of term loan has taken place before the commencement of commercial production, otherwise from the date of first repayment of term loan.
- (ii) Interest subsidy shall be available to the extent that effective subsidy including subsidy/ reimbursement provided by Government of India under any scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
- (iii) If the enterprise becomes defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from eligible period as specified in clause (i) above.
- (iv) In case of breach of any of the condition mentioned anywhere in the Package, the benefits availed under the Package shall be withdrawn and recovered along with interest @ 18% per annum from the date from which the benefits have been availed.

This certificate may be revoked by the issuing authority unilaterally in case the applicant violates any of the conditions of the customized package without any notice.

Place :

Date :

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

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

FORM-XXII

[See clause 12.4.2]

Application for Disbursement of Subsidy

To,
The Commissioner,
Industries Department,
Rajasthan, Jaipur

1.	Name of the Enterprise	
2.	Address of the Enterprise	
3.	E-mail address	
4.	Name, designation & contact details of the Authorized Person	
5.	Entitlement Certificate Number	
6.	Interest Subsidy Applied for the Quarter (Period)	
7.	Amount of Interest Paid to the Financial Institution/Bank for the quarter	
8.	Amount of Interest Subsidy under the TUF Scheme for the Quarter from Government of India	
9.	Eligible Amount of Interest Subsidy under the Package (As per calculation sheet attached)	
10.	Maximum Amount Eligible under the Package	
11.	Total amount of Subsidy received up to the Preceding Quarter	
12.	Bank Certificate as mentioned in clause 12.4.3 of the scheme is attached	Yes/No
13.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

We hereby certify that the above facts and figures are true and correct.

Date: _____ Signature : _____
Place: _____ Name : _____
Designation : _____
Seal of Enterprise

FORM-XXIII

[See clause 12.4.5]

**Register regarding information related to
Eligible Investment, Subsidy Disbursed and Period Availed/Balance**
(to be maintained by Industries Department)

Part-A (General Information)

1.	Name of the beneficiary enterprise	
2.	No. and date of entitlement certificate	
3.	Investment made in Plant & Machinery as specified in TUF Scheme	
5.	Rate of Interest payable to Financial Institution/Bank	
6.	Rate of Interest being reimbursed by Government of India under TUF Scheme	
7.	Rate at which interest subsidy is allowed under entitlement certificate	
8.	Date of first repayment of Loan	
9.	Date of commencement of commercial production	

Part-B (Information regarding disbursement of subsidy)

S. No.	Year	Quarter	Employment provided during the quarter	Employment provided up to the quarter	Interest Subsidy disbursed for the quarter	Interest Subsidy disbursed up to the quarter
1.	2.	3.	4.	5.	6.	7.
1.	I	1st				
2.	I	2nd				
3.	I	3rd				
4.	I	4th				
5.	II	1st				
6.	II	2nd				
7.	II	3rd				
8.	II	4th				
9.	III	1st				
10.	III	2nd				
11.	III	3rd				
12.	III	4th				
13.	IV	1st				
14.	IV	2nd				

15.	IV	3rd				
16.	IV	4th				
17.	V	1st				
18.	V	2nd				
19.	V	3rd				
20	V	4th				

FORM-XXIV

[See clause 11.7.1]

**Application for Determination of Cost of zero liquid discharge based
Effluent Treatment Plant and Claim of Capital Subsidy**

1.	Name of the Enterprise		
2.	Address: Office: Factory: Tele No. : Fax No. : Email:		
3.	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship/Partnership/ Company/Society/others	
4.	VAT registration No. (TIN)		
5	Location of Unit for which Interest Subsidy is claimed		
6	Whether the project is New or Expansion of existing enterprises-or Revival of sick enterprises.		
7	Date of commencement of commercial production		
8	Please give details of Total Investment & term loan Amount: For New Unit: For Expansion Unit: For Revival of sick enterprise: (Whichever is applicable)	Total Investment (In Rs.)	Term loan Amount (In Rs.)
9	For the units going under Expansion		
	(a) Investment in Existing Unit	Rs..... (In lakh)	
	(b) Investment made under Expansion	Rs..... (In lakh)	
	(c) Increase in Investment	%	
10	Details of Cost of Project & Actual investment for New Unit/Expansion of an existing enterprise or Revival of Sick enterprise:-(please attach CA Certificate.) (Rs. in lakh)		
		PROJECTED	ACTUAL
	(a) Land		
	(b) Building		
	(c) Plant & Machinery/Equipment		

	(as specified in TUF scheme)		
	(d) Machinery for effluent treatment plant		
	(e) Others (specify if any)		
	TOTAL:		
11	(a) Whether any Subsidy benefits under RIPS-2003/RIPS-2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
12	Details of Investment made in zero liquid discharge based effluent treatment plant	Rs.	
13	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	NOC obtained		
	Consent to Operate obtained		

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

Enclosure:

- i. Document in support of payment made to the suppliers of zero liquid discharge based effluent treatment plant
- ii. Certificate of Rajasthan State Pollution Control Board.
- iii. Certificate of Chartered Accountant

Place :

Date :

Signature of applicant
for and on behalf of the Applicant Enterprise

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

FORM-XXV

[See clause 11.7. 5]

**Eligibility Certificate for Capital Subsidy on
zero liquid discharge based Effluent Treatment Plant**

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (TIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Eligible Cost of zero liquid discharge based effluent treatment plant	
7.	Maximum Eligible Amount of Subsidy	

This certificate may be amended by the issuing authority in case any error is found in determination of eligible amount of subsidy.

Place :

(Signature with Seal)

Date :

Member Secretary
State Level Screening Committee

FORM -XXVI

[See clause 12.6.1]

**Application for Disbursement of Capital Subsidy on
zero liquid discharge based Effluent Treatment Plant**

To,

The Commissioner,

Industries Department,

Udyog Bhawan, Tilak Marg, Jaipur

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise with e-mail address	
3.	Registration No. with Commercial Taxes Department-TIN	
4.	Eligibility Certificate number and date	
5.	Maximum Eligible Amount of Subsidy as per Eligibility Certificate	
6.	Subsidy claimed	
	I installment/II installment	
7.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

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

Place :

Signature of applicant for and on
behalf of the Applicant Enterprise

Date :

FORM-XXVII

[See clause 11.8.1]

Application for Claim of Reimbursement of VAT by Manufacturing Enterprise

To,

The Member Secretary,
SLSC

..... (Name of the district)

(1)	Name of the Enterprise		
(2)	Address Office Factory Tele No. Fax No. Email		
(3)	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship/Partnership/Company/Society/others	
(4)	VAT registration No. (TIN)		
(5)	Location of Unit for which Interest Subsidy is claimed		
(6)	Whether the project is New or Expansion of existing enterprises or revival of sick enterprise		
(7)	Date of commencement of commercial production		
(8)	(a) Activity/process in value chain		
	(b) Item of production (manufacturing)		
	(c) Investment in Plant & Machinery as specified in TUF scheme		
(9)	Please give details of Total	Total Investment	

	Term loan Amount Investment & term loan Amount: For New Unit Rs: For Expansion Unit Rs: For Revival of sick enterprise: (Whichever is applicable)			
(10)	For the units going under Expansion (a) Fixed Capital Investment of Existing Unit	Rs..... (In lakh)		
	(b) Fixed Capital Investment of Expansion	Rs..... (In lakh)		
	(c) Increase in Fixed Capital Investment	%		
(11)	Cost of project as approved by Bank/financial Institution (In figures & in words both)			
(12)	(a) Whether any Subsidy benefits under RIPS- 2003/RIPS-2010 applied or availed	Yes/No		
	(b) If yes, please give details thereof			
(13)	Eligible fixed investment Plant & Machinery/Equipment: (as specified in TUF scheme)			
(14)	Status of Rajasthan State Pollution Control Board's approval			
		Approval No.	Approval Date	
	NOC obtained			
	Consent to Operate obtained			
(15)	Whether any Government dues are outstanding or not? If Yes, give details thereof			
(16)	In Case of Expansion: Details of amount of purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles made by him for use in the manufacturing of goods within the State, for sale by him, in the three consecutive years	In the Year Immediately preceding to the year of expansion	In the Second Year Immediately preceding to the year of expansion	In the Third Year Immediately preceding to the year of expansion

	immediately preceding to the year of expansion. (In lakh Rupees)			
--	---	--	--	--

Declaration

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

Date: _____ Signature of Authorized Signatory:
 Name of Authorized Signatory : _____
 Place: _____ Seal of the Enterprise

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

Enclosures:

- (1) Copy of partnership deed/Memorandum and Articles of Association.
- (2) Copy of Registrar of Firms certificate/Registrar of Companies certificate.
- (3) Bank/Financial Institution's Term Loan Sanction letter.
- (4) Project Report/Project Profile.
- (5) Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery as specified in the updated list of machinery under TUFs scheme of Government of India. In case of expansion, Chartered Accountant certificate certifying details of existing investment and investment made in expansion.
- (6) Detailed expenditure statement of Plant & Machinery as per format indicating mode of payment & whether the Machinery are imported if new or second hand.
- (7) Project Completion Certificate by Bank.
- (8) Copy of First sale Bill/VAT Invoice.
- (9) Copy of Annual Report/Balance Sheet.
- (10) In case of imported plant & machinery, submit separate expenditure statement mentioning brand new plant & machinery and second hand plant & machinery, details with copy of invoices & copy of Bill of entry.
- (11) In case of second hand Plant & Machinery, proof of the cost of the New Plant and Machinery

FORM-XXVIII

[See clause 11.8.4]

Entitlement Certificate for Reimbursement of VAT for Manufacturing Enterprise

No.

Date:

1.	Name of the Enterprise	
2.	VAT Registration No. (TIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Name, designation & contact details of the Authorized Person	
6.	Location of unit entitled for benefit under this certificate	
7.	Eligible fixed investment	
	(a) Purchase value of Plant & Machinery specified under TUF Scheme	
	(b) Purchase value of Machinery for effluent treatment plant	
	TOTAL [7 (a) + 7 (b)]	
8.	Date of commencement of Commercial production	
9.	In case of expansion: Maximum amount of Purchase of yarn, fibre, recycled fibre yarn, cotton and pet bottles in the three consecutive years immediately preceding to the year of expansion.	

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

Place :

(Signature with Seal)

Date :

Member Secretary
State Level Screening
Committee/District Level Screening
Committee

*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, 2014, by the bearer of this Certificate.

Note:

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

FORM-XXIX

[See clause 12.5.1]

Application for reimbursement of VAT paid by Manufacturing Enterprise

PART-A (General Information)

1.	Name of the Enterprise	
2.	Registration No. (TIN), if any	
3.	Address of the Enterprise	
4.	E-mail address	
5.	Mobile No.	
6.	Details of Bank	
	(a) Name of Bank in which reimbursement of tax is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	
7.	Total amount of tax to be reimbursed	

PART-B

Particulars of purchases made within the State against VAT invoice:

S.No.	Name the selling dealer	TIN	Name of Commodity	Detail of Invoice(s)			
				Number	Date	Amount	Tax

I do hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl: Copy of original VAT invoices

Place :

Signature for and on behalf of the Applicant Enterprise

Date :

FORM-XXX

[See clause 12.5.5]

Register regarding reimbursement of VAT for Manufacturing Enterprise

(to be maintained by Industries Department)

PART-A (General Information)

1.	Name of the beneficiary Enterprise	
2.	Registration No. (TIN), if any	
3.	Address of the Enterprise	
4.	E-mail address	
5.	Mobile No.	
6.	Entitlement Certificate Number and date	

PART-B

[Information regarding reimbursement of VAT]

S. No.	Financial Year	Quarter	Reimbursement of VAT made during the quarter	Reimbursement of VAT made up to the quarter

FORM – XXXI

[See clause 11.6.5]

Order for rejection of Claim of Interest Subsidy

(Under Rajasthan Investment Promotion Scheme-2014
New/Service sector/Expansion/Revival of Sick enterprise)

Office of the Member Secretary State Level Screening Committee

To

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

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

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

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

Therefore, your application for Interest subsidy is rejected.

Place :

Date :

(Signature with Seal)

Member Secretary

State Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

FORM – XXXII

[See clause 11.7.6]

**Order for rejection of Claim of Capital Subsidy on
zero liquid discharge based Effluent Treatment Plant**

(Under Rajasthan Investment Promotion Scheme - 2014
New/Service sector/Expansion/Revival of Sick enterprise)

Office of the Member Secretary State Level Screening Committee

To

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

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

An application for Capital Subsidy on zero liquid discharge based effluent treatment plant has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

After careful examination of the facts mentioned in the application and the submission made by you before the Chairman and members of Committee, the Committee is of the opinion that you are not eligible for Capital Subsidy on zero liquid discharge based effluent treatment plant under the Scheme due to the following reasons:

Therefore, your application for Capital Subsidy on zero liquid discharge based effluent treatment plant is rejected.

Place :

Date :

(Signature with Seal)

Member Secretary

State Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

FORM – XXXIII

[See clause 11.8.5]

Order for rejection of Claim of reimbursement of

VAT paid by Manufacturing Enterprise

(Under Rajasthan Investment Promotion Scheme -2014

New/Service sector/Expansion/Revival of Sick enterprise)

Office of the Member Secretary State Level Screening Committee

To

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

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

An application for reimbursement of VAT paid has been submitted by you on The matter was put up before the State Level Screening Committee in its meeting dated

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

Therefore, your application for reimbursement of VAT paid is rejected.

Place :

(Signature with Seal)

Date :

Member Secretary

State Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

FORM VAT-37B
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	
	TOTAL	

Appropriation for the Year

Expenditure up to date

Including this Bill No. Rs.....

Balance available Rs.....

Invoice No. & 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

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010 Pt.I-115

Jaipur, dated October 08, 2014

ORDER

In exercise of powers conferred by the sub-clause (XXXII) of clause 2 of the Rajasthan Investment Promotion Scheme-2014, the Government specifies the enterprises making investment in the following to be service enterprises.

- (i) Hospitals, Dispensaries, Poly Clinics, Diagnostic Centres, Research and Development Laboratories/Centres, provided the minimum investment is five crore rupees.
- (ii) Universities and Colleges affiliated to any University, provided the minimum investment is ten crore rupees;
- (iii) Vocational Training & Skill Development Centers, provided the minimum investment is fifty lakh rupees;
- (iv) Development of Industrial Parks, including Textile Parks, provided the minimum investment is five crore rupees; and
- (v) Enterprises providing entertainment, provided the minimum investment is ten crore rupees.

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010 Pt.I-116

Jaipur, dated October 08, 2014

ORDER

In exercise of powers conferred by the sub-clause (i) of clause 2 of the Rajasthan Investment Promotion Scheme-2014, herein after referred to as "the Scheme" the State Government hereby notifies whole the area of revenue districts (excluding Municipal Areas as notified under Rajasthan Municipalities Act, 2009) mentioned in column number 2 of the table given below as backward area for the purpose of the Scheme, namely:

S. No.	Name of Revenue District
1.	Revenue District of Barmer
2.	Revenue District of Dholpur
3.	Revenue District of Jaisalmer
4.	Revenue District of Karauli

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010 Pt.I-117

Jaipur, dated October 08, 2014

ORDER

In exercise of powers conferred by the sub-clause (xxiii) of clause 2 of the Rajasthan Investment Promotion Scheme-2014, herein after referred to as "the Scheme" the State Government hereby notifies the blocks (excluding Municipal Areas as notified under Rajasthan Municipalities Act, 2009) mentioned in column number 2 of the Table given below as most backward area for the purpose of the Scheme, namely:

S.No.	Name of Block
1.	All blocks of Tribal Sub Plan area
2.	All blocks of Revenue District of Baran
3.	All blocks of Revenue District of Jhalawar

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

Notification

Jaipur, Dated: October 08, 2014

In exercise of powers conferred by clause (3) of the proviso to section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Act No. 12 of 1962), the State Government being of the opinion that it is expedient in the public interest so to do, hereby reduces the rate of electricity duty payable by the enterprise to whom an entitlement certificate for such exemption has been issued by the Member Secretary of the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014 to the extent of:

- (i) 25% for consumers of tourism sector and consumers engaged in providing entertainment;
- (ii) 50% for other consumers

for such period as mentioned in the entitlement certificate, on the conditions mentioned in the said scheme.

[No.F.12(28)FD/Tax/2010 Pt.I-118]
By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

Notification

Jaipur, Dated: October 08, 2014

In exercise of powers conferred by sub-section (2) of section 7 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957), the State Government being of the opinion that it is expedient in the public interest so to do, hereby reduces the rate of entertainment tax by 50%, payable under the said Act by the enterprises to whom an entitlement certificate for such exemption has been issued by the Member Secretary of the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014, with effect from the date of issue of Entitlement Certificate for such period as mentioned in the entitlement certificate, on the conditions mentioned in the said scheme.

[No.F.12(28)FD/Tax/2010 Pt.I-119]
By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

Notification

Jaipur, Dated: October 08, 2014

In exercise of powers conferred by sub-section (1) of section 7 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from tax payable under the said Act, by the hotelier to whom an entitlement certificate for such exemption has been issued by the Member Secretary of the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014, for such period as mentioned in the entitlement certificate, on the conditions mentioned in the said scheme.

[No.F.12(28)FD/Tax/2010 Pt.I-120]
By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

Notification

Jaipur, Dated: October 08, 2014

In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No.13 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby grant exemption to the extent of fifty percent from payment of tax under the said Act payable on entry of capital goods brought into local area by an enterprise to whom an entitlement certificate for such exemption has been issued by the Member Secretary of the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014 on the conditions mentioned in the said scheme.

[No.F.12(28)FD/Tax/2010 Pt.I-121]
By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

Notification

Jaipur, Dated: October 08, 2014

In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of purchase or lease of land with or without any construction/improvement on such land for the purpose of setting up an enterprise, as declared eligible by the prescribed authority under the Rajasthan Investment Promotion Scheme, 2014, shall be reduced by 50%.

[No.F.2(15)FD/Tax/2010-122]
By order of the Governor,

(Apoorv Joshi)
Deputy Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

Notification

Jaipur, dated: October 08, 2014

In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby makes the following amendment in this department's notification number F. 12 (99) FD/Tax/ 07-65 dated 14.02.2008, as amended from time to time, namely:-

Amendment

In the said notification, for the existing expression "exempts tax payable under the said Act," the expression "exempts from payment of fifty percent of the tax payable under the said Act," shall be substituted.

[No.F.12(28)FD/Tax/2010-Pt.I-123]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010-Pt.I-124

Jaipur, dated: October 08 , 2014

ORDER

The State Government hereby makes the following amendments in this department's order No. F. 12(28) FD/Tax/2010-63 dated 25.08.2010, namely:-

Amendment

In the said order the existing clause 1 shall be substituted by the following namely:-

- "(a) The Scheme shall come into effect from 25.08.2010 and shall remain in force up to 07.10.2014.
- (b) Notwithstanding anything contained in sub-clause (a) above, the Scheme shall remain in force up to 31.03.2018 for enterprises:
 - (i) which have commenced commercial production up to 07.10.2014; or
 - (ii) to which a customized package has been issued under the Scheme; or
 - (iii) to which an Entitlement Certificate have been issued under the Scheme before 08.10.2014."

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010-Pt.I-125

Jaipur, dated: October 08 , 2014

ORDER

The State Government hereby makes the following amendments in this department's order No.F.12(7)FD/Tax/2013-47 dated 22.07.2013, namely:-

Amendment

In the said order the existing clause 1 shall be substituted by the following namely:-

- "(a) The package shall come into effect from 22.07.2013 and shall remain in force up to 07.10.2014
- (b) Notwithstanding anything contained in sub-clause (a) above, the package shall remain in force up to 31.03.2020 for enterprises:
 - (i) which have commenced commercial production up to 07.10.2014; or
 - (ii) to which an Entitlement Certificate have been issued under the Rajasthan Investment Promotion Scheme-2010 before 08.10.2014, to provide any incentive or benefit under the package."

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010-Pt.I-126

Jaipur, dated: October 08 , 2014

ORDER

The State Government hereby makes the following amendments in this department's order No. F. 4 (77) FD/Tax/2004-58 dated 07.10.2011, namely:-

Amendment

In the said order the existing clause 1 shall be substituted by the following namely:-

- "(a) The package shall come into effect from 25.08.2010 and shall remain in force up to 07.10.2014.
- (b) Notwithstanding anything contained in sub-clause (a) above, the package shall remain in force up to 31.03.2018 for enterprises:
 - (i) which have commenced commercial production up to 07.10.2014; or
 - (ii) to which an Entitlement Certificate have been issued under the Rajasthan Investment Promotion Scheme-2010 before 08.10.2014, to provide any incentive or benefit under the package."

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(28)FD/Tax/2010-Pt.I-127

Jaipur, dated: October 08 , 2014

ORDER

The State Government hereby makes the following amendments in this department's order No. F. 12 (49) FD/Tax/2011-83 dated 23.11.2012, namely:-

Amendment

In the said order, for the existing condition (iii) of clause 1, the following shall be substituted, namely:-
"(iii) (a) The INOX Air Products Ltd and the enterprises to which an Entitlement Certificate have been issued under the Rajasthan Investment Promotion Scheme-2010 before 08.10.2014, to provide any incentive or benefit under the package, shall commence commercial production up to 31.03.2018; and
(b) Other enterprises shall commence commercial production up to 07.10.2014."

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**Government of Rajasthan
Finance Department
(Tax Division)**

No.F.12(105)FD/Tax/2014-176

Jaipur, dated: January 23 , 2015

Clarification

The Government issued the Rajasthan Investment Promotion Scheme-2014 vide this department's order No. F.12(28) FD/Tax/2010-Pt.I-114 dated 08.10.2014 hereinafter referred to as 'the Scheme'. It has been brought to the notice of the Government that there are certain doubts regarding the interpretation of some clauses of the scheme. Therefore, in exercise of the powers conferred under clause 16 of the scheme, the State Government hereby clarifies as under:

1. Interpretation of clause 2 (xxxviii) of the Scheme:
Clause 2 (xxxviii) of the scheme is as under:-
"Tourism Sector" means:-
(a) A hotel or motel making minimum investment of rupees five crore and having accommodation of minimum 20 let-able rooms: or
(b) A heritage hotel, certified as such by the Ministry of Tourism, Government of India and/or by the Department of Tourism, Government of Rajasthan; or
(c) any other immovable tourism unit other than a restaurant, defined as such under the Tourism Policy of the State, subject to the condition that it shall be eligible for only such benefits as may be granted to it by the State Empowered Committee.
It is clarified that, heritage hotels, certified by Ministry of Tourism, Government of India and/or Tourism Department, Government of Rajasthan are covered under the said clause without any minimum investment limit and are eligible to avail benefits under clause 9.12 of the Scheme.
2. Interpretation of clause 2(xxi) of the Scheme:
Clause 2(xxi) of the scheme is as under:-
"Manufacturing Enterprise" means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include an enterprise in the tourism sector, but shall not include such processing as may be specified by the State Government by an order:
Since Restaurants are manufacturing cooked food and other eatables, therefore, it is clarified that Restaurants are covered under the Scheme and are eligible to avail benefits under clause 4 of the Scheme.

3. Interpretation of Point 5 of Annexure-I of the scheme:

Point 5 of Annexure-I is as under:

“Investment made for manufacturing of goods taxable at the rate up to five percent under the Rajasthan Value Added Tax Act, 2003, as may be specified by the State Government, in the Finance Department.”

As per this clause investment made for manufacturing of goods taxable at the rate up to 5% under RVAT Act 2003 is not eligible under the Scheme only if such goods are specified by the State Government. As on date, no such goods have been specified by the State Government for above purpose. Therefore, it is clarified that investment made for manufacturing of goods, taxable at the rate up to 5% under RVAT Act 2003, are eligible for benefits of subsidies and/or exemptions under the Scheme, till any further order issued by the State Government in this regard.

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this Clarification in part 1(b) of Gazette. It is requested that 10 copies of this Clarification 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 provided to you for publication.
2. Secretary to Hon'ble Chief Minister (Finance Minister)
3. Accountant General, Rajasthan, Jaipur
4. Commissioner, Industries Department
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur
6. PS to Principal Secretary, Finance
7. PS to Principal Secretary, Industries
8. PS to Principal Secretary, Tourism
9. PS to Secretary, Finance (Revenue)
10. Director, Public Relations, Jaipur
11. SA (Joint Director), Finance (Computer Cell) Department for uploading the Clarification on website of Finance Department
12. Guard File

Joint Secretary to Government



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