



Rajasthan Investment Promotion Scheme 2019





ASHOK GEHLOT
Chief Minister, Rajasthan



Government of Rajasthan

I am pleased to know that the Rajasthan Investment Promotion Scheme 2019 is being launched during MSME Conclave to be held on December 19th, 2019 at Birla Auditorium, Jaipur. The Scheme offers fiscal incentives and benefits to the investors and is bound to spur industrial growth in the State and create employment opportunities across various sectors.

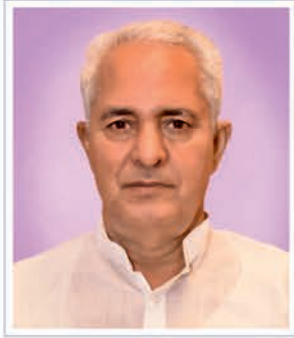
Further, it provides better facilities for entrepreneurs compared to other states. At the same time, we have provided additional benefits to make investment in certain key sectors more attractive. It is hoped that leveraging the incentives provided in the Scheme will benefit all entrepreneurs including marginalized communities.

I assure you that our government is committed to facilitate business in the State and this is part of our continuing endeavour for enhancing and nurturing enterprises in Rajasthan.

I invite and welcome all entrepreneurs and investors to forge strong partnerships with Rajasthan in its growth trajectory. I extend my good wishes for the success of their endeavors.

A handwritten signature in black ink, appearing to read 'Ashok Gehlot'.

Ashok Gehlot



PARSADI LAL MEENA
Minister of Industries,
Rajasthan



Government of Rajasthan

I am glad to know that Rajasthan Investment Promotion Scheme-2019 (RIPS-2019) is being released in the MSME Conclave on 19th December 2019.

Rajasthan is the pioneer State in the country to promulgate the MSME Act, 2019 to provide exemption from approvals and inspections under all State Acts for establishment and operation of enterprises. We have received excellent response from the entrepreneurs on the MSME Act.

The new Rajasthan Investment Promotion Scheme-2019 is formulated with a view of promoting industrial development and job creation in the State. It reflects Government's commitment for balanced regional development and sustainable growth.

Parsadi Lal Meena

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

No.F.12(39)FD/Tax/2019-97

Date: 17 December, 2019

**ORDER
RAJASTHAN INVESTMENT PROMOTION SCHEME - 2019**

In order to generate employment opportunities and promote rapid, sustainable and balanced economic growth in the State of Rajasthan, the State Government of Rajasthan, in public interest, hereby issues "The Rajasthan Investment Promotion Scheme, 2019" (RIPS-2019) (hereinafter referred to as "the Scheme") to provide benefits to eligible manufacturing and services sector enterprises.

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 2026.

2. Definitions¹

- (i) **"Agricultural Product"** means produce of Agriculture, Horticulture, Sericulture, Floriculture, Aromatic, Herbal & Medicinal plants, Fisheries, Poultry, Apiculture, and Dairy. It shall include derivatives or residues of agricultural product or intermediate agriculture products and shall also include minor forest produce and livestock based products;
- (ii) **"Agro Cooperative"** means any Special Purpose Vehicle or Producer Organisation formed by farmers and registered under the Rajasthan Cooperative Act, where they pool their resources to engage in or propose to be engaged in manufacturing or service activities;
- (iii) **"Agro Processing Sector"** means a sector comprising manufacturing enterprises which add value to agriculture products through processing to manufacture marketable products in a manner that results in the emergence of a new product having a distinct name, character and use;
- (iv) **"Amusement Park"** means Theme Park or Water Park or Adventure Park or Entertainment Park or Biological Park or Desert Park for providing recreational or Fun or Entertainment facilities with amusement rides, games, rope way, water slides, restaurant, theme area, activity area etc (not mandatory to have all the features) in minimum area of ten acres of land;
- (v) **"Anchor Enterprise"** means first enterprise set up in a district with investment of more than rupees one hundred crore and by providing direct employment to more than hundred persons and engaged in manufacturing in any of the thrust sectors.

Provided that all eligible enterprises set up in backward areas and most backward² areas with an investment of more than rupees one hundred crore and by providing direct employment to more than a hundred persons shall be treated as Anchor Enterprise;

1. Amendments done vide order dated 30.3.2021 - may be referred at Page 96-97

2. Amendments done vide order dated 4.9.2020 - may be referred at Page 87

- (vi) **“Apparel Sector”** means a sector comprising enterprises engaged in manufacturing of wearable or non-wearable stitched fabrics including apparel, garments and made-ups, at least two sides of which are stitched using sewing machinery;
- (vii) **“Automobile Sector”** means a sector comprising enterprises engaged in manufacturing of motor vehicle having equal to or more than two wheels with seating capacity of more than one person and powered by an internal combustion engine or electric power;
- (viii) **“Auto-Component Sector”** means a sector comprising enterprises engaged in manufacturing of components or parts required exclusively in manufacturing of Automobiles;
- (ix) **“Bio-Technology Sector”** means enterprises engaged in manufacturing of such drugs, which involves the manipulation of micro-organism or biological substances to perform a specific process, essentially by use of those microorganisms or highly complex proteins from genetically-modified living cells as components in medications to treat various diseases and conditions and shall include:
 - (a) Enterprises engaged in the development of a product or rendering service related to ‘living systems’;
 - (b) Enterprises engaged in the research & development beginning with the discovery of novel compounds, which then get ushered into the clinic for further testing which are used or derived by using specific living system and information or material derived there from; and
 - (c) Enterprises engaged in bio-informatics and bio-technology product.
 Explanation: Living System means plants, animals including humans and microbes and parts thereof, their genetic material and by-products and bio-informatics means construction of database on genomes, protein sequences; modelling complex biological processes, including systems biology;
- (x) **“Ceramic and Glass Sector”** means a sector comprising enterprises engaged in manufacturing of ceramic, glass or their products;
- (xi) **“Chartered Accountant”** means a Chartered Accountant within the meaning of the Chartered Accountant Act, 1949 (Central Act No. 38 of 1949) and shall include a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (Central Act No. 23 of 1959);
- (xii) **“Chemical Sector”** means a sector comprising enterprises engaged in manufacturing of chemicals such as organic chemicals, inorganic chemicals, specialty chemicals, chlor-alkali, dyestuff, pesticides, colorants and alcohol-based chemicals;
- (xiii) **“Cluster”** means a group of at least ten enterprises located within an identifiable and as far as practicable, contiguous area having vertical or horizontal space and producing same or similar or complimentary products or rendering same or similar or complimentary services;
- (xiv) **“Commencement of Commercial Production/ Operation”** means:
 - a. For a new enterprise, the date on which the enterprise issues the first bill of supply/invoice/tax invoice, of the goods manufactured and/or of services rendered related to the investment made under the Scheme.

- b. For an existing enterprise making investment for expansion, the date on which the enterprise issues the first bill of supply/ invoice/ tax invoice, of the goods manufactured and/or of services rendered after completion of expansion.

Provided that in case of an industrial park, Electronic Manufacturing Cluster, Logistic Park, Multi-Modal Logistics Hub, Plug and Play Office Complex & IT Park, it shall mean the date of handing over of possession to the first unit sold or leased out in the park;

Provided further that in case of an enterprise to which a customized package has been granted under clause 10 of the Scheme, it shall mean the date on which the enterprise has completed the committed investment and has provided committed employment. However, this proviso shall not be applicable to the enterprise which wants to avail the benefits of the Scheme under clause 10.2.1;

Note: The expression “bill of supply”, “invoice” and “tax invoice” shall have the same meaning as assigned to them in the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) or in the Rajasthan Value Added Tax Act, 2003;

- (xv) **“Convention Centre”** means a covered pillar-less air-conditioned hall having minimum carpet area of five thousand square feet which provides a place for meetings, conventions/conferences, exhibitions and can accommodate at least five hundred persons at one point of time;
- (xvi) **“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;
- (xvii) **“Cold Chain and Preservation Infrastructure”:** The Cold Chain and Preservation Infrastructure means infrastructure for agricultural, horticultural, dairy, fish & marine, poultry & meat products having -
- a) Minimal Processing Centre (at least one) at the farm level having a facility of pre-cooling or Control Atmosphere (CA) or Modified Atmosphere (MA) or Individual Quick Freezing (IQF).
 - b) Mobile pre-cooling vans or reefer trucks.
 - c) Main processing plant and/or Distribution hubs with facility of pre-cooling or Control Atmosphere (CA) or Modified Atmosphere (MA) or Individual Quick Freezing (IQF) or Irradiation facility;
- (xviii) **“Common Utility Center”** means creation of tangible assets in a cluster in the form of Common Production or Processing Centre for balancing or correcting or improving production line that cannot be undertaken by individual units. It may or may not include Design Centre, Testing Facilities, Training Centre, R&D Centre, Market Display, Common Logistic Center, Auction Platform, FPO & FVC, Effluent Treatment Plant, Common Raw Material Bank and Sales Depot;
- (xix) **“CST”** means the tax payable under the Central Sales Tax Act, 1956 to the Government of Rajasthan;

- (xx) **“Dairy Sector”** means a sector comprising enterprises engaged in processing of raw milk into products such as consumer milk, cheese, skimmed milk powder, ghee, paneer, ice cream, caseins, whey proteins etc;
- (xxi) **“Defence Sector”** means a sector comprising enterprises engaged in manufacturing of goods as mentioned in the list of Defence Item requiring Industrial License as notified by Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Government of India;
- (xxii) **“Desert Area”**¹ means an area which is notified as such by the Government by an order;
- (xxiii) **“Direct Employment”** means the employment to any person other than the directors, promoters, owners and partners of the enterprise, who get his/her salary / wages directly from the enterprise, i.e. he is on employment roll of the enterprise;
- (xxiv) **“DMIC Area”** means an area which is notified as such by the Government by an order;
- (xxv) **“Dormitory”** means dwelling for a minimum of 100 industrial workers with built-up area 125 sqft per worker. The facility shall have separate space for locker and should be adequately ventilated and lit. It should have facilities such as toilets, bathrooms, common canteen and adequate manpower for maintenance & upkeep. The dormitory may or may not have a crèche facility.
- (xxvi) **“Electric Vehicle (EV)”** means an automobile that is propelled by one or more electric motors, using energy stored in rechargeable batteries;
- (xxvii) **“Electricity Duty”** means the duty payable under the Rajasthan Electricity (Duty) Act, 1962;
- (xxviii) **“Electronic Manufacturing Cluster”** means Electronic Manufacturing Cluster approved under Electronic Manufacturing Cluster Scheme of Government of India;
- (xxix) **“Electronic System Design Manufacturing (ESDM) Sector”** means a sector comprising enterprise engaged in electronic hardware design and manufacturing (which shall include embedded software) for information technology, telecommunications, defense, medical devices, industrial automotive, consumer product, applications and components, part and accessories required for the aforesaid product and applications;
- (xxx) **“Employee”** means a person who is provided employment by an enterprise;
- (xxxi) **“Employer”** means an enterprise which is providing employment to the Employee;
- (xxxii) **“Employment by an Enterprise”** means employing 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;
- (xxxiii) **“Enterprise”** means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in manufacturing of goods, in any manner, or engaged in providing or rendering of service or services;
- (xxxiv) **“Existing Enterprise”** means a manufacturing or service enterprise that is engaged in commercial production or operation before or during the operative period of the Scheme;

1. Notified vide order dated 4.9.2020 - may be referred at Page 91

- (xxxv) **“Expansion”** means the creation of additional capacity for production of goods or operational capacity for service in the same line of production/operation or through a new product line or a new line of services by an existing enterprise at an existing site or any other site with additional investment which is more than :
- (i) (a) 25% of its existing investment (as per the Gross Block) at the beginning of the year in which the project for expansion has been initiated at that site; or
(b) Rupees ten crore;
Whichever is lower; and
 - (ii) There should be 10% increase in employment;
- (xxxvi) **“Farmers Producer Organisation (FPO)”** means Producer Organisation formed by minimum ten farmers which shall be a registered producers company or co-operative society or any other legal entity which provides for sharing of profits/benefits among the members;
- (xxxvii) **“Film City”** means an integrated studio complex spread over a minimum of ten acres area that provides the physical facilities required for film making, including providing the flexibility to use the outdoor spaces for shooting purposes. It may be used as a popular tourist spot, recreation centre featuring many natural & artificial attractions including gardens, landscapes, amusement parks, statues, miniatures, streets, hotels, restaurants, Art Gallery, Museum, Hospital and shopping destinations. It may also include the development of peripheral infrastructure such as hotels, food & beverage establishments and retail areas including merchandise stalls to diversify the revenue composition;
- (xxxviii) **“Food Processing Sector”** means a sector comprising enterprises engaged in such manufacturing processes in which raw product of agriculture, animal husbandry or fisheries is transformed to make it edible for human consumption;
- (xxxix) **“Gems & Jewellery Sector”** means a sector comprising enterprises engaged in manufacturing of handmade or machine-made jewellery or other articles of gold, silver and other precious or base metal clad with precious metals or precious or semi-precious stones, or combinations of precious metal and precious or semi-precious stones or other materials;
- (xl) **“Government”** means Government of Rajasthan
- (xli) **“Green Building Measures”** means process or technology adopted to obtain green rating under Indian Green Building Council;
- (xlii) **“Half-Way-Home”** means the establishment registered with any Government Department for the purpose and having facilities of temporary stay for patients who have been discharged from a hospital but frequent consultancy of doctor is required for providing the patients with a safe shelter and rehabilitation;
- (xlili) **“Handicraft Sector”** means a sector comprising enterprises engaged in such manufacturing of items or products in which products are produced predominantly by hand with or without mechanical or electrical or other assistance and graced with visual appeal in the nature of ornamentation or in-lay work or some similar work lending it an element of artistic improvement. Such ornamentation must be of a substantial nature and not a mere pretence;

- (xlv) **"Hilly Area"**¹ means an area which is notified as such by the State Government in the Finance Department by an order;
- (xlv) **"Industrial Gases Sector"** means a sector comprising enterprises engaged in manufacturing of gases for use in industries, excluding poisonous gases such as Methyl Isocyanate (MIC);
- (xlvi) **"Industrial Park"** means an area which is developed in minimum area of twenty-five acres for establishment of minimum ten enterprises engaged in or proposed to be engaged in manufacturing or service activities and having basic infrastructure facilities such as developed plot, industrial sheds, internal roads, water distribution infrastructure, sewage and drainage, power distribution, communication facilities and such other facilities/services as may be required.
- (xlvii) **"Industry 4.0"** means the enterprises engaged in big data & analytics, artificial intelligence, nano technology, quantum computing, fifth-generation wireless technologies, simulations, horizontal & vertical system integration, cyber security, cloud, additive manufacturing and augmented reality across the business value chain;
- (xlviii) **"Infrastructure for Forward and Backward Linkages"** means enterprise making an investment in Forward and Backward Linkage for Agro-Processing Sector in rural areas by creation of infrastructure for Value-addition or Preservation of Agricultural Products, in any of the activities- as mentioned in list 3 of Clause 6;
- (xlix) **"Integrated Tax (IGST)"** means the integrated goods and service tax levied under the Integrated Goods and Service Tax Act, 2017 (Central Act No. 13 of 2017);
- (l) **"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;
 - d) Other investment made in new fixed assets essential for the production of the unit as approved by the appropriate Screening Committee;
 - e) In case of eligible Service Enterprises- the price paid for new air conditioning, servers, computers, printers, IT infrastructure, essential furniture & fixtures, equipments, office equipments and audio-visual equipments; and other investment made in new fixed assets essential for the rendering of services as approved by the appropriate screening committee;

Provided that investment made in:-

 - a) Land in excess of 30% of the total investment/EFCI made; and
 - b) Purchase of existing factory sheds, industrial buildings; and
 - c) Old plant and machinery; and
 - d) Plant and machinery transferred from other locations by the Enterprise, shall not be included in investment/EFCI.

¹. Notified vide order dated 4.9.2020 - may be referred at Page 92

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

- (li) (i) **"IT Park"**
 - a. Vertical IT Park means a site which is developed during the operative period of scheme in the nature of either a vertical development in the shape of a more than two storey tower or a group of more than two storey towers with minimum 50,000 sq. ft. of saleable/leasable area, out of which more than 70% of saleable/leasable area (excluding Parking Space) is (or to be) allotted or sold or leased out to at least three IT sector enterprises;
 - b. Horizontal IT Park means a site which is developed during the operative period of this scheme in minimum area of ten acres of land of which more than 70% of total saleable/leasable area (excluding Parking Space) is (or to be) allotted or sold or leased out to at least five IT sector enterprises;
- (ii) **"IT Sector"** means both software development and the hardware involved in the IT industry including everything from computer systems, to the design, implementation, study and development of IT, IT based management systems, IT based service provider through-platform, and IT based Aggregator businesses and systems. It will also include Robotics Enterprises, IT Software and ITes companies, Internet of Things (IOT), Industrial Internet of Things, Animation, Visual Effects, Gaming and Comics (AVGC) , BPO, KPO, Call Centers, Internet & Email Service Providers, Online service and EDI Services, Electronic Data centre Services, IT Incubation Centers, IT Start Ups, Plug & Play office space facility for IT based businesses & applications, IT Education training and digital media and any other IT enabled service which results from the use of any IT system for realizing value addition;
- (lii) **"Land Tax"** means the tax payable under chapter VII of the Rajasthan Finance Act, 2006;
- (liii) **"Large Enterprise"** means an enterprise other than Micro, Small and Medium Enterprise;
- (liv) **"Leather, Footwear and Accessories Sector"** means a sector comprising enterprise manufacturing leather footwear or articles including finished leather, leather goods, leather garments, saddlery, footwear, footwear components and leather accessories;
- (lv) **"Logistic Park"** means an estate which is developed in minimum area of ten acres for establishment of minimum five enterprises engaged in or propose to be engaged in logistic services like cargo aggregation/segregation, distribution, open storage, closed storage, ambient condition storage for transit period, container freight station, Material handling equipments and have infrastructure like internal roads, power line, water distribution, sewage and drainage lines;
- (lvi) **"M-Sand Sector"** means a sector comprising enterprises manufacturing 'manufactured sand' which can be used as a substitute for riverbed sand for concrete construction, as defined in any policy or order by any department of State Government;

- (lvii) **"Market Fee (Mandi Fee)"** means the fee being levied and paid under the Rajasthan State Agriculture Market Act, 1961;
- (lviii) **"Manufacturing Enterprise"** means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity but shall not include such processing as may be specified by the State Government by an order;
- (lix) **"Mega Enterprise"** means enterprise set up with investment of more than rupees hundred crore and providing direct employment to more than two hundred persons;
- (lx) **"Micro, Small and Medium Enterprise (MSME)"** means a manufacturing enterprise whose investment in plant and machinery does not exceed rupees ten crore or a service enterprise whose investment in equipments does not exceed rupees five crore;
- (lxi) **"Mineral Sector"** means a sector comprising enterprises engaged in manufacturing, using the minerals, mentioned in the list of minerals appended in the end of clause 5 as Clause 5: List-2, as main raw material;
- (lxii) **"Most Backward Area"**¹ and "Backward Area" means area as notified by the State Government in the Finance Department, by an order; as Most Backward Area and Backward Area;
- (lxiii) **"Multi-Modal Logistics Hub"** means logistics infrastructure serving as or proposed to be serving as logistics facility with access to more than one mode of transport comprising of mechanized warehouses, specialized storage solutions including cold storage, facilities for mechanized material handling and inter-modal transfer container terminals, bulk or break-bulk cargo terminals developed in minimum area of fifty acres;
- (lxiv) **"New Unit"** means a new manufacturing or service enterprise set up by making investment within the meaning of clause 2(l) and includes a unit set up by an existing enterprise for manufacturing products or providing services, by making investment within the meaning of clause 2(l) and having separately identifiable books of accounts and depositing the taxes and duties leviable under any State Act including Provident Fund separately;
- (lxv) **"Parking Service"** means service enabling the standing of a vehicle whether occupied or not. It is the standing of a vehicle otherwise than temporarily for the purpose of and while actually engaged in loading or unloading merchandise or passengers.
- (lxvi) **"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;

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 87 and Notified vide Notification dated 4.9.2020 at Page 90

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;

- (I xvii) **“Petrochemical Ancillary”** means an enterprise which uses petroleum products and its by-products in manufacturing of distinct and different commodities other than petroleum product.
- (I xviii) **“Petrochemical Sector”** means a sector comprising enterprises engaged in manufacturing of chemicals made from and hydrocarbons derived from petroleum (crude oil) and natural gas including Primary Petrochemicals such as olefins (ethylene, propylene and butadiene), aromatics (benzene, toluene, and xylenes), methanol, Petrochemical Intermediates and Derivatives;
- (I xix) **“Pharmaceutical Sector”** means a sector comprising enterprises engaged in manufacturing of drugs, medicine, vaccines, syringe, surgical dressing and medicated ointment under license issued under the Drugs and Cosmetics Act, 1940 and shall also include infrastructure for establishing cold chain for preserving pharmaceutical products through temperature-controlled supply chain;
- (I xx) **“Plastic to Oil Manufacturing Sector”** means a sector comprising enterprises engaged in manufacturing of petrol, diesel or any other hydrocarbon fuel using plastic waste as raw material;
- (I xxi) **“Plug and Play Office Complex”** means new development of a complex in the form of flatted factory complex undertaken during the operative period of scheme in the nature of a vertical development in the shape of more than two storey building with minimum 30,000 sq. ft. of saleable/leasable area and out of which more than 70% of saleable/leasable area (excluding Parking Space) is (or to be) reserved for
 - a) Co-working shared office spaces or Plug and Play leasable offices for IT Sector and/ or Apparel Sector; and/or
 - b) Incubators of IT Sector

Provided that more than 70% of the total saleable/leasable area, shall be allotted/leased out to at least three different enterprises;
- (I xxii) **“Producer Organisation (PO)”** means a legal entity formed by primary producers, viz. farmers, milk producers, fishermen, weavers, rural artisans, craftsmen. A PO can be a producer company, a cooperative society or any other legal form which provides for sharing of profits/benefits among the members. In some forms like producer companies, institutions of primary producers can also become a member of PO;
- (I xxiii) **“Robotics Enterprise”** means an enterprise engaged in manufacturing of robots or engaged in providing or rendering of services related to robots;
- (I xxiv) **“Robots”** means a machine which is an automatically controlled, reprogrammable, multipurpose manipulator programmable in three or more axes;
- (I xxv) **“Screening Committee”** means State/District level Screening Committee (SLSC/DLSC) as mentioned in clause-9, for sanction of benefits under the Scheme;

- (lxxvi) **“Service Enterprise”** means an enterprise engaged in providing or rendering of services as specified in clause 6.2 of the scheme;
- (lxxvii) **“SME Platform”** means Bombay Stock Exchange-SME platform or National Stock Exchange-Emerge platform which is dedicated for trading the shares of small and medium enterprises (SMEs);
- (lxxviii) **“Solar Energy Equipments manufacturing Sector”** means a sector comprising enterprise engaged in manufacturing (not assembling) of solar cells, semiconductors, storage batteries used in storing solar power, solar PV Cells and solar electric charging equipments or as per solar policy of Rajasthan;
- (lxxix) **“Special Purpose Vehicle (SPV)”** means any Association or Association of Industries or Association of individual artisans or enterprise constituted in the form of a registered Cooperative Society, Partnership Firm under Indian Partnership Act or a Trust or a company registered under Companies Act or a firm established under Limited Liability Partnership Act for any specific special purpose.
- Provided that the State Level Screening Committee may approve any different structure of association to be covered under this definition;
- (lxxx) **“Stamp Duty”** means the duty defined as stamp duty payable under the Rajasthan Stamp Act, 1998;
- (lxxxi) **“Start-up”** means an enterprises eligible for such categorization as defined in Start-up policy of Government;
- (lxxxii) **“State Empowered Committee (SEC)”** means the State Empowered Committee constituted under Section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011;
- (lxxxiii) **“State Tax (SGST)”** means the tax levied under the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017);
- (lxxxiv) **“State Tax due and deposited”** means:
- (a) the amount of State Tax (SGST) paid through debit in the electronic cash ledger account maintained by the enterprise in terms of sub-section (1) of section 49 of the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017) after utilization of the available amount of input tax credit of the State tax (SGST) and Integrated tax (IGST); and/or
 - (b) the amount of VAT and CST which have become due and have been deposited by the enterprise, as applicable, related to the period for which benefits under the scheme has been claimed;
- (lxxxv) **“Technical Textile Sector”** means sector comprising enterprises engaged in manufacturing of textile materials and products which are 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) ClothTech (Technical Components of Shoes and Clothing);
 - d) GeoTech (Geo Textiles, Civil Engineering);
 - e) HomeTech (Components of Furniture, Household Textiles and Floor Coverings);
 - f) InduTech (Filtration, Cleaning and Other Industrial);
 - g) MedTech (Hygiene and Medical);
 - h) MobilTech (Automobiles, Shipping, Railways and Aerospace);
 - i) OekoTech (Environmental Protection);
 - j) PackTech (Packaging);
 - k) ProTech (Personal and Property Protection);
 - l) SportTech (Sport and Leisure);
- (lxxxvi) **“Term Loan”** means term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India;
- (lxxxvii) **“Textile Sector”** means a sector comprising enterprises engaged in manufacturing/processing of all kind of fibres (including fibre manufactured from recycling of PET bottles), yarn, fabrics, khadi, handloom, 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;
- (lxxxviii) **“Tribal Area”**¹ means an area as the State Government may so notify by an order;
- (lxxxix) **“TSP enterprise”** means an enterprise other than a company constituted under the Companies Act and,-
- (a) Owned by a person domiciled in TSP area of Rajasthan - in case of proprietorship; or
 - (b) Constituted by persons domiciled in TSP area of Rajasthan and all the partners or members are domiciled in TSP area of Rajasthan during the validity period of Entitlement Certificate - in case of partnership including limited liability partnership and association of persons;
- (xc) **“TUF Scheme”** means Technology Upgradation Fund Scheme as issued by Ministry of Textile, Government of India and shall include modified Technology Upgradation Fund Scheme, the Restructured Technology Upgradation Fund Scheme (RTUFS), the Revised Restructured Technology Upgradation Fund Scheme (RR-TUFS) and the Amended Technology Upgradation Fund Scheme (ATUFS), as issued by Government of India from time to time;
- (xci) **“Tourism Sector”** means a sector comprising -
- (i) A hotel or motel making minimum investment of rupees two crore and having accommodation of minimum twenty let-able rooms; or
 - (ii) 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

1. Notified vide order dated 4.9.2020 - may be referred at Page 93

- (iii) A resort making minimum investment of rupees two crore developed in minimum area of five acres; or
- (iv) A Wellness Centre providing dietary, nutritional, preventive, yoga, naturopathy and ayurvedic panch-karma facilities, making minimum investment of rupees two crore and having accommodation of minimum of ten let-able rooms; or
- (v) 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;
- (xcii) **"VAT"** means the tax payable under the Rajasthan Value Added Tax Act, 2003;
- (xciii) **"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;
- (xciv) **"Warehouse"** means any standalone building structure or other protected enclosure which is or may be used for the purpose of storing goods on behalf of depositors, but does not include the premises of public carriers, and the like or the premises of an Aaritya or of a commission agent;
- (xcv) **"Wind Turbine Manufacturing Sector"** means a sector comprising enterprises engaged in manufacturing (not assembling) of Wind Turbines with Blades with or without Wind-based electric charging equipments, as per Rajasthan Wind Energy Policy.
- (xcvi) **"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;
- (xcvii) **"Zero Defect and Zero Effect (ZED) Rating"** means Zero Defect and Zero Effect rating or certification or approval granted by Quality Council of India (QCI) under ZED certification scheme of Government of India;
- (xcviii) **"Zero Liquid Discharge Based Treatment Plant"** means an 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 The Scheme shall be applicable to the following classes of enterprise(s) and investment, excluding investment mentioned in the list appended in the List-1 appended to clause 3.
- (i) New and existing enterprises making investment for setting up new units;
 - (ii) Existing enterprise making investment for expansion:
- Provided that the enterprise shall commence commercial production or operation during the operative period of the Scheme.
- 3.2 The Scheme shall not be applicable to a unit of enterprise if its commercial production or operation has commenced before the issuance of this order or an entitlement certificate has been issued to provide any exemption or benefit under Rajasthan Investment Promotion Scheme-2014 or Rajasthan Investment Promotion Scheme-2010 or Rajasthan Investment Promotion Scheme-2003.
- 3.3 Notwithstanding anything contained in clause 3.2 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the scheme to an enterprise to whom any customized package under the RIPS-2010 or RIPS-2014 has been issued but due to genuine hardship, has failed to:
- (i) avail the benefits to it under the said entitlement certificate; or
 - (ii) initiate civil work related to factory building or installation of Plant & Machinery of the proposed project up to the date of issuance of RIPS-2019; or
 - (iii) has failed to start commercial production within the operative period of the scheme under which it has been issued the entitlement certificate for customized package, due to reason beyond its control.
- 3.4 Notwithstanding anything contrary contained anywhere in the Scheme, where an enterprise or Agro Cooperative or Producer Organization or Special Purpose Vehicle has availed the applicable benefits in this scheme as Electronic Manufacturing Cluster, Industrial Park or IT park or Logistic Park or Multi-Modal Logistics Hub and if any other individual enterprise further purchases a smaller part or take on lease/sub-lease of land and/or building in the Electronic Manufacturing Cluster, Industrial Park or IT park or Logistic Park or Multi-Modal Logistics Hub, such individual enterprise shall be eligible for all the applicable benefits under this scheme as a new enterprise.
- 3.5 Where an enterprise is engaged in eligible activities of both the categories i.e. Manufacturing and Service, it shall have to opt for benefits in any one of the following two categories, namely:-
- (a) As Manufacturing Enterprise; or
 - (b) As Service Enterprise.
- And will be eligible for availing benefits of the opted category only.
- 3.6 The investment made and employment generated in the State of Rajasthan shall only be eligible to be counted for investment and employment, wherever conditions of minimum investment and employment are specified under this Scheme or Customized Package issued under the Scheme.

- 3.7 The employment generated in the State of Rajasthan shall only be eligible to be counted for Employment Generation Subsidy as an eligible enterprise specified under this Scheme.

Clause 3: List-1

(Investment not eligible for benefits of subsidies and/or exemptions under the Rajasthan Investment Promotion Scheme-2019)

1. Investment for manufacturing tobacco, tobacco products and pan masala.
2. Investment made in cow beef processing units.
3. Investment made in retail / trading activities.
4. Any activity which is prohibited by Central/State laws.

4. Benefits to Manufacturing Enterprises

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

- (i) Investment Subsidy of 75% of State tax due and deposited, for seven years;
- (ii) Employment Generation Subsidy in the form of reimbursement of 50% of employers contribution towards employees EPF and ESI, for seven years:

Provided that the Employment Generation Subsidy in the form of reimbursement of 75% of employers contribution towards EPF and ESI shall be granted

- (a) For employees belonging to Women, Schedule Caste (SC), Schedule Tribe (ST), Person with disability (PwD); and
- (b) For all employees if the enterprise is providing more than 75% direct employment to persons domiciled in Rajasthan.

Provided further that the Employment Generation Subsidy shall not be granted for those employees for which employer is receiving reimbursement under any other scheme of Government of India or Government of Rajasthan;

- (iii) Exemption from payment of 100% of Electricity Duty for seven years;
- (iv) Exemption from payment of 100% of Land Tax for seven years;
- (v) Exemption from payment of 100% of Market Fee (Mandi Fee) for seven years;
- (vi) Exemption from payment of 100% of Stamp Duty:
 - (a) On purchase or lease/sub-lease of land and construction or improvement on such land; and
 - (b) On purchase or lease/sub-lease of floor area/space in any constructed commercial building for setting up of enterprise in:-
 - (i) IT Sector; or
 - (ii) Apparel Sector; or
 - (iii) Industry 4.0; and

- (vii) Exemption from payment of 100% of conversion charges payable for change of land use and conversion of land.
- 4.2 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 benefits available to a Manufacturing Enterprise in a thrust sector.
- 4.3 Notwithstanding anything contained in the Scheme, an eligible manufacturing enterprise will be provided all the applicable benefits, as mentioned in clause 4.1 and applicable additional benefits as Thrust Sector enterprise, subject to the condition that enterprise may opt for and shall be provided either one of the following benefits, as mentioned below, namely:-
 - (i) Applicable Interest Subsidy; or
 - (ii) Applicable Capital Subsidy.

Provided that Capital Subsidy on zero liquid discharge based effluent treatment plant applicable to textile sector and apparel sector shall not be counted as capital subsidy for the purpose of this clause.

Provided further that where an eligible enterprise falls under more than one category of Thrust Sector, it shall have to opt for benefits in any one of the Thrust sector and can avail additional benefits provided in one Thrust Sector only.

5. Benefits to Manufacturing Enterprises in Thrust Sectors¹

- 5.1 **Agro-Processing Sector:** Enterprises making an investment equal to or above rupees five crore in Agro-Processing Sector shall be granted the following benefits:-
 - (a) 5% interest subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of Rs. twenty-five lakh per year; or
 - (b) Capital Subsidy equivalent to 25% of the investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.

Provided that enterprises established by Farmers Producer Organization or Agro Cooperatives shall be granted 7% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees fifty lakh per year.
- 5.2 **Bio-Technology Sector:**
 - 5.2.1 Enterprises making an investment more than rupees five crore but below rupees twenty-five crore in Bio-Technology Sector shall be granted the following benefits:-
 - (a) 25% additional Investment Subsidy of State tax due and deposited, for seven years;

1. Amendments done vide order dated 30.3.2021 - may be referred at Page 98

- (b) 25% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to an upper limit of 75% Employment Generation Subsidy for any employee, towards employees EPF and ESI, for seven years; and
- (c) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery for a period of five years subject to a maximum of rupees twenty-five lakh per year.

5.2.2 Enterprises making an investment equal to or above rupees twenty-five crore in Bio-Technology Sector shall be granted the following benefits:-

- (a) 25% additional Investment Subsidy of State tax due and deposited, for seven years;
- (b) 25% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 75% Employment Generation Subsidy for any employee, towards employees EPF and ESI, for seven years;
- (c) (i) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery for a period of five years subject to a maximum of rupees twenty-five lakh per year; and
(ii) Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of the amount paid to the suppliers for the plant excluding civil work, subject to a maximum of rupees 50 lakhs.

5.3 Ceramic and Glass Sector: Enterprises making an investment equal to or above rupees ten crore in the Ceramic and Glass Sector shall be granted the following benefits :-

- (a) Investment Subsidy of 25% of State tax due and deposited, for additional three years; and
- (b) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery for a period of five years subject to a maximum of rupees twenty-five lakh per year.

5.4 Dairy Sector: Enterprises making an investment equal to or above rupees five crore in the Dairy Sector shall, be granted the following benefits:-

- (a) 5% interest subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of Rs. twenty-five lakh per year; or
- (b) Capital Subsidy equivalent to 25% of the investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.

Provided that enterprises established by Farmers Producer Organization or Agro Cooperatives shall be granted 7% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees fifty lakh per year.

5.5 Defence Sector:

5.5.1 Enterprises making an investment equal to or above rupees one hundred crore but below five hundred crore rupees in the Defence Sector shall be granted the following benefits:-

- (a) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery on the plant and machinery for a period of five years subject to a maximum of rupees twenty-five lakh per year.
- (b) Electricity Duty exemption for additional 3 years.

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

- (a) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery on the plant and machinery for a period of five years subject to a maximum of rupees one crore per year;
- (b) Electricity Duty exemption for additional 3 years.

5.6 **DMIC Area:** Enterprises making an investment equal to or above rupees ten crore in the DMIC Area, shall be granted the following benefits:-

- (a) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of Rs. twenty five lakh per year; or
- (b) Capital Subsidy equivalent to 25% of investment made on the plant & machinery, subject to a maximum of rupees twenty five lakh.

5.7 **Electric Vehicle (EV):** Enterprises in Automobile Sector, making an investment equal to or above rupees 50 crores in Electric Vehicle manufacturing Unit, shall be granted the following benefits:-

- (a) 5% Interest Subsidy on term loan taken by the enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery on the plant and machinery for a period of five years subject to a maximum of rupees one crore per year; or
- (b) Capital Subsidy equivalent to 25% of investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.

5.8 **Food Processing Sector:** Enterprises making an investment equal to or above rupees five crore in Food-Processing Sector shall be granted the following benefits:-

- (a) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making

an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or

- (b) Capital Subsidy equivalent to 25% of investment made on the plant & machinery, subject to a maximum of rupees twenty five lakh.

Provided that enterprises established by Farmers Producer Organization or Agro Cooperatives shall be granted 7% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making investment in plant & machinery, for a period of five years subject to a maximum of rupees fifty lakh per year.

- 5.9 **Auto-Component Sector, Electronic System Design Manufacturing (ESDM) Sector, Chemical Sector, Petrochemical Sector, Petroleum Ancillary and Pharmaceutical Sector:** Enterprises making an investment equal to or above rupees ten crore in the Auto-Component Sector or Electronic System Design Manufacturing (ESDM) Sector or Chemical Sector or Petrochemical Sector or Petroleum Ancillary or Pharmaceutical Sector shall be granted the following benefits:-

- (a) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (b) Capital Subsidy equivalent to 25% of investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.

- 5.10 **Leather, Footwear and Accessories Sector, Gems & Jewellery Sector, Mineral Sector:** Enterprises making an investment equal to or above rupees two crore in the Leather, Footwear and Accessories Sector or Gems & Jewellery Sector or Mineral Sector shall be granted the following benefits:-

- (a) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (b) Capital Subsidy equivalent to 25% of investment made on the plant & machinery, subject to a maximum of rupees twenty five lakh.

- 5.11 **Handicraft Sector:** Enterprises making an investment equal to or above rupees twenty five lakh in Handicraft Sector shall be granted the following benefits:-

- (a) 7% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (b) Capital Subsidy equivalent to 25% of investment made on the plant & machinery, subject to a maximum of rupees twenty five lakh.

- 5.12 **Industrial Gases Sector:** Enterprises making an investment equal to or above rupees fifty crore in the Industrial Gases Sector shall be granted the following benefits:-
- (a) Investment Subsidy of 75% of State tax due and deposited, for additional three years; and
 - (b) Exemption from payment of Electricity Duty for additional three years.
- 5.13 **M- Sand Sector:** Enterprises making an investment equal to or above rupees two crore in the manufacturing of M-Sand shall be granted the following benefits:-
- (a) 25% additional Investment Subsidy of State tax due and deposited for seven years; and
 - (b) (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
(ii) Capital Subsidy equivalent to 20% of investment made on the plant & machinery, subject to a maximum of rupees twenty five lakh.
- 5.14 **Medical Device Manufacturing Sector:** Enterprises making an investment equal to or above rupees five crore in the manufacturing of Medical Devices shall, be granted the following benefits:-
- (a) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees fifty lakh per year; or
 - (b) Capital Subsidy equivalent to 20% of investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.
- 5.15 **MSME Sector:** Enterprises of MSME sector shall, in addition to benefits mentioned in clause 4.1, if applicable, be granted the following benefits:-
- (a) Water Conservation and Green Measures Subsidy in the form of Reimbursement of
 - (i) 50% of cost incurred on water audit by any Government empanelled or Government approved agency subject to maximum of rupees two lakh;
 - (ii) 50% of amount paid to the suppliers for the plant, excluding civil work, for establishing zero liquid discharge based effluent treatment plant;
 - (iii) 50% of amount paid to the suppliers for the plant, excluding civil work, for adopting Green Building Measures for the building having a minimum floor space of 2000 sq mtrs; and
 - (iv) 50% of amount paid to the suppliers for the plant, excluding civil work, for establishing "Reuse and Recycling of Industrial Waste Plant", subject to maximum of rupees fifty lakh and shall be one time assistance;
- Provided that maximum total amount of subsidy including (i), (ii) and (iii) shall be subject to maximum of rupees fifty lakh and shall be one time assistance;

- (b) One-time reimbursement of 50% of cost incurred on obtaining quality certification for manufacturing or processes or certification related to export, issued by any Government agency or any agency authorized by Government of India or Government of Rajasthan, subject to maximum of rupees twenty five lakh;
- (c) One-time reimbursement of 50% cost incurred to acquire advanced technology from premier national institutes – Indian Institute of Science (IISc), Indian Institute of Technology (IITs), National Institute of Technology (NITs), National Institute of Design (NIDs), The Council of Scientific and Industrial Research (CSIR) or any other institute set up by Government of India, subject to maximum of rupees ten lakh;
- (d) One-time financial assistance equivalent to the assistance provided by Government of India for obtaining Patents, Geographical Indication (GI) Tagging, and Trademark Registration.
- (e) One-time reimbursement of 50% of investment made on plant and machinery and testing equipments for obtaining Silver or Gold or Diamond or Platinum rating under Zero Defect and Zero Effect Certification Scheme of Government of India, subject to maximum of rupees five lakh; and
- (f) One-time financial assistance on raising funds (capital) through SME platform, to the extent of 50% of the investment made in process of raising funds (capital), subject to a maximum of rupees five lakh.

5.16 Solar Equipments Sector: Enterprises making an investment equal to or above rupees ten crore in Solar Equipments Sector shall be granted the following benefits:-

- (a) 25% additional Investment Subsidy of State tax due and deposited for seven years; and
- (b) 25% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 75% Employment Generation Subsidy for any employee, towards employees EPF and ESI for seven years; and
- (c) Exemption from payment of Electricity Duty for additional three years; and
- (d) (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty-five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.

5.17 Start-ups: Start-up set-up by an enterprise or Agro Cooperative or Producer Organization or Special Purpose Vehicle making an investment equal to or above rupees twenty five lakh shall be granted 25% additional Investment Subsidy of State tax due and deposited, for seven years.

5.18 Textile Sector and Apparel Sector: Enterprises making an investment equal to or above rupees twenty-five lakh in the Textile Sector shall be granted the following benefits:-

- (a) ¹ Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of the amount paid to the suppliers for the plant excluding civil work, subject to a maximum of rupees one crore, to enterprises of Textile & Apparel Sector; and
 - (b) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery as specified under the TUF Scheme of Government of India, for a period of five years; or
 - (c) 6% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery as specified under the TUF Scheme of Government of India, for a period of five years, for enterprises making investment more than rupees twenty-five crore; or
 - (d) 7% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery as specified under the TUF Scheme of Government of India, for a period of five years, for Apparel Sector and enterprises manufacturing Technical Textiles, Khadi & Handloom; or
 - (e) Capital Subsidy equivalent to 25% of the investment made on the plant & machinery as specified under the TUF Scheme of Government of India, subject to a maximum of rupees fifty lakh;
- 5.19 **Wind Turbine Manufacturing Sector:** Enterprises making an investment equal to or above rupees ten crore in Wind Turbine Manufacturing Sector shall be granted the following benefits:-
- (a) 25% additional Investment Subsidy of State tax due and deposited; and
 - (b) 25% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 75% Employment Generation Subsidy for any employee, towards employees EPF and ESI; and
 - (c) Exemption from payment of Electricity Duty for additional three years; and
 - (d) (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
 - (ii) Capital Subsidy equivalent to 20% of investment made on the plant & machinery, subject to a maximum of rupees fifty lakh.

¹. Amendments done vide order dated 23.9.2020 - may be referred at Page 95

Clause 5: List-2

LIST OF MINERALS AS REFERRED IN CLAUSE 2(xlviii) of the Scheme

1. Jasper
2. Calcite
3. Selenite
4. Ochre
5. Phosphorite (rock Phosphate)
6. Lead & Zinc
7. Wollastonite
8. Gypsum
9. Silver
10. Talc/Soapstone/Steatite
11. Quartzite
12. Manganese
13. Natural Gas utilized
14. Felspar
15. Copper Concentrate
16. Barytes
17. Iron Ore

6. Benefits to Service Enterprises

6.1 The eligible Service Enterprises, as mentioned in clause 6.2 shall be granted benefits as given below:-

- (i) Investment Subsidy of 75% of State tax due and deposited, for seven years;
- (ii) Employment Generation Subsidy in the form of reimbursement of 50% of employers contribution towards employees EPF and ESI, for seven years:

Provided that the Employment Generation Subsidy in the form of reimbursement of 75% of employers contribution towards EPF and ESI shall be granted

- (a) For employees belonging to Women, Schedule Caste (SC), Schedule Tribe (ST), Person with disability (PwD); and
- (b) For all employees if the enterprise is providing more than 75% direct employment to persons domiciled in Rajasthan.

Provided further that the Employment Generation Subsidy shall not be granted for those employees for which employer is receiving reimbursement under any other scheme of Government of India or Government of Rajasthan;

- (iii) Exemption from payment of 100% of Electricity Duty for seven years;
- (iv) Exemption from payment of 100% of Land Tax for seven years;
- (v) Exemption from payment of 100% of Market Fee (Mandi Fee) for seven years;
- (vi) Exemption from payment of 100% of Stamp Duty:
 - (a) On purchase or lease/sub-lease of land and construction or improvement on such land; and
 - (b) On purchase or lease of floor area/space in any constructed commercial building for setting up of enterprise in:-
 - (i) IT Sector; or
 - (ii) Entertainment Sector; or
 - (iii) Industry 4.0; or
 - (iv) Tourism Sector; and
 - (vii) Exemption from payment of 100% of conversion charges payable for change of land use and conversion of land.

6.2 ¹ The enterprises engaged in following services or activities mentioned in following service sectors shall be eligible for benefits under the scheme as service enterprise:

- (i) Amusement Park making an investment equal to or above rupees ten crore;
- (ii) Bio-Technology Sector enterprises making an investment equal to or above rupees one crore;
- (iii) Cold Chain in Pharmaceuticals- Enterprise making an investment equal to or above rupees two crore;
- (iv) Cold Chain and Preservation Infrastructure- Enterprise or Special Purpose Vehicle making an investment equal to or above rupees five crore;
- (v) Common Utility Center set up by any Agro Cooperative or Producer Organization or SPV in a building of more than 5000 Sq ft area having an investment equal to or above rupees fifty lakh;
- (vi) Convention Centre set up with an investment equal to or above rupees two crore;
- (vii) Cluster or Electronic Manufacturing Cluster developed by an enterprise or Agro Cooperative or Producer Organization or Special Purpose Vehicle making an investment equal to or above rupees five crore;
- (viii) Entertainment Sector- Enterprises making an investment equal to or above rupees two crore in providing entertainment through exhibition of films in cinema hall or multiplex or miniplex;
- (ix) Film City having an investment equal to or above rupees Fifty crore;
- (x) Healthcare Sector- Enterprise or Special Purpose Vehicle making an investment equal to or above rupees five crore for setting up of
 - (a) Hospital;

¹ Amendments done vide order dated 30.3.2021 - may be referred at Page 99

- (b) Dispensary;
- (c) PolyClinic;
- (d) Diagnostic Centre; and
- (e) HalfWay Home;
- (xi) Industrial Park developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees twenty-five crore;
- (xii) Infrastructure for Value-addition or Preservation of Agricultural Products- enterprise making an investment equal to or above rupees one crore in Forward and Backward Linkage for Agro-Processing Sector in rural areas by creation of infrastructure for Value-addition or Preservation of Agricultural Products, in any of the activities mentioned in the list 3 appended to clause 6;
- (xiii) IT Park developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees fifteen crore; and IT Sector enterprises making an investment equal to or above rupees one crore;
- (xiv) Logistic Infrastructure
 - (a) Multi-Modal Logistics Hub developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees fifty crore;
 - (b) Logistic Park developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees thirty crore;
 - (c) Warehouse developed by an enterprise or Special Purpose Vehicle with an investment equal to or more than rupees two crore, having capacity of warehouses is at least 3000 MT and having accreditation as per the norms fixed by the Warehousing Development and Regulatory Authority as constituted under sub-section (1) of section 24 of the Warehousing (Development and Regulation) Act, 2007 (Central Act No.37 of 2007);
- (xv) Plug and Play Office Complex developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees ten crore;
- (xvi) Social Infrastructure- Enterprise or Special Purpose Vehicle making an investment equal to or above rupees two crore for setting up of
 - (a) Parking Facility in Urban Areas or RIICO Industrial Areas, having floor space measuring equal to or more than 5,000 Sq Ft;
 - (b) Dormitory for workers in RIICO Industrial Areas, with a minimum capacity of equal to or more than hundred persons;
 - (c) Industrial Housing in RIICO Industrial Areas, with minimum capacity of equal to or more than fifty families; and
 - (d) Crèche in RIICO Industrial Areas, having capacity of equal to or more than fifty kids;
 - (e) Old age home, with a minimum capacity of fifty persons, having floor space measuring equal to or more than 150 Sq Ft per person with attached toilet. It should

have facilities such as common canteens, recreation facilities, basic medical facilities and adequate man power for maintenance and upkeeps;

- (f) Day care centre having a capacity of at least 50 kids with a minimum area of 5000 Sq. Feet with adequate facilities of sanitation, first-aid and recreation.

(xvii) Start-up enterprises;

(xviii) Sub-market Yard developed by any enterprise or Agro Cooperative or Producer Organization or SPV under section 5 of the Rajasthan Agricultural Produce Markets Act, 1961 (Act No. 38 of 1961), provided that the minimum investment is rupees two crore;

(xix) Testing Laboratories- Enterprise or Agro Cooperative or Producer Organization or Special Purpose Vehicle making an investment equal to or above rupees five crore for setting up of

(a) Testing Laboratory having accreditation from an authorized national level Accreditation Board or Authority;

(b) Research & Development Laboratory or Research & Development Centre; and

(c) Grading and Assaying Laboratories accredited by Directorate of Marketing and Inspection Department of Agriculture and Cooperative, Ministry of Agriculture, Government of India.

(xx) Tourism sector enterprises making an investment equal to or above rupees two crore;

Provided that the State Government in the Finance Department, on the recommendation of the State Empowered Committee, may add more service sectors in clause 6.2 for such benefits as may be notified.

6.3 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 benefits available to a Service Enterprise in a thrust sector;

6.4 Notwithstanding anything contained in the Scheme, an eligible service enterprise will be provided all the applicable benefits, as mentioned in clause 6.1 and applicable additional benefits as Thrust Sector enterprise, subject to the condition that enterprise may opt for and shall be provided either one of the following benefits, as mentioned below, namely:-

(i) Applicable Interest Subsidy; or

(ii) Applicable Capital Subsidy.

Provided that where an eligible enterprise falls under more than one category of Thrust Sector, it shall have to opt for benefits in any one of the Thrust sector and can avail additional benefits provided in one Thrust Sector only.

Clause 6: List-3

(List of activities identified for Backward and Forward Linkages for Agro-Processing Sector in rural areas)

(A) Backward Linkages: At the farm level:

1. Integrated Pack-house including washing, electronic or mechanized sorting, grading line, packaging line, waxing line and cold rooms/cold storage;

2. Ripening Chamber;
3. Cold Storage Unit;
4. Controlled Atmosphere (CA) Storage;
5. Frozen Storage;
6. Vacuum Freeze Drying Unit;
7. Milk Chilling Unit;
8. Poultry or Meat or Fishery Processing Unit;
9. Food Irradiation Unit;
10. Refrigerated or Insulated Transport;
11. Mobile Pre-Coolers;
12. Reefer Vans;
13. Refrigerated Containers Including Multi-Modal Container Units;
14. Modified Atmospheric Packaging (MAP);
15. Value Addition House having Machinery & Equipment for minimal processing including cutting, dicing, slicing, pickling, drying, pulping, canning, waxing; and
16. Machinery & equipment for packing and packaging.
17. Cold Chain and Preservation Infrastructure as defined in clause 2(xvii).

(B) **Forward Linkages:** Distribution center in minimum area of two acres, with facilities of cold storage and ripening chamber.

7. Benefits to Service Enterprises in Thrust Sectors

- 7.1 **Cold Chain in Pharmaceuticals:** Enterprise making an investment equal to or above rupees two crore in establishing Cold Chain in Pharmaceuticals, shall be granted Capital Subsidy equivalent to 25% of the investment made on the plant & machinery and equipments, subject to a maximum of rupees twenty-five lakh.
- 7.2 **Common Utility Centre:** Common Utility Centre set up by any enterprise or Agro Cooperative or Producer Organization or SPV in a building of more than 5000 Sq ft area having an investment equal to or above rupees five crore, shall be granted Capital Subsidy equivalent to 20% of investment made on the plant & machinery and equipments, subject to a maximum of rupees fifty lakh.
- 7.3 **Industrial Park:** Industrial Park developed by an enterprise or Special Purpose Vehicle, making an investment equal to or above rupees twenty-five crore, shall be granted Capital Subsidy equivalent to 20% of the investment made on the development of common infrastructure in the Industrial Park, subject to maximum rupees two crore or 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks

recognized by Reserve Bank of India, for making an investment in common infrastructure, for a period of five years subject to a maximum of rupees fifty lakh per year.

- 7.4 **Infrastructure for Value-addition or Preservation of Agricultural Products:** Enterprise making an investment equal to or above rupees one crore in Forward and Backward Linkage for Agro-Processing Sector in rural areas by creation of infrastructure for Value-addition or Preservation of Agricultural Products, in any of the activities mentioned in the end of clause 6 as Clause 6:List-3, shall be granted

- (a) Capital Subsidy equivalent to 25% of the investment made on the plant & machinery, subject to a maximum of rupees twenty-five lakh; and
- (b) Capital Subsidy equivalent to 25% of the investment made on maximum two movable refrigerated vehicles, subject to a maximum of rupees twenty-five lakh.

7.5 **IT Park:**

7.5.1 IT Park developed or proposed by an enterprise making an investment equal to or above rupees fifteen crore shall be granted 5% Interest subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment for development of infrastructure in the IT Park, for five years, subject to maximum rupees seventy-five lakh per annum.

7.5.2 IT Park developed or proposed by an enterprise making an investment equal to or above rupees twenty-five crore in Vertical IT Park having more than 1,50,000 sq. ft. of saleable/leasable area and in Horizontal IT Park developed in more than twenty-five acres of land shall be granted 5% Interest subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment for development of infrastructure in the IT Park, for five years, subject to maximum rupees one crore fifty lakh per annum.

- 7.6 **IT Sector:** Enterprises making an investment making an investment equal to or above rupees five crore, shall be granted 5% Interest subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment for development of IT infrastructure, subject to a maximum of rupees twenty-five lakh per year.

7.7 **Logistic Infrastructure:**

7.7.1 Multi-Modal Logistics Hub developed or proposed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees fifty crore shall be granted the following benefits:-

- (a) 5% interest subsidy on term loan taken by an enterprise or Special Purpose Vehicle from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in equipments, for a period of five years, subject to a maximum of rupees one crore per year; or
- (b) Capital Subsidy equivalent to 20% of the investment made for building common infrastructure, subject to maximum rupees four crore.

7.7.2 Logistic Park developed or proposed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees thirty crore shall be granted the following benefits:-

- (a) 5% interest subsidy on term loan taken by an enterprise or Special Purpose Vehicle from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in equipments, for a period of five years, subject to a maximum of rupees fifty lakh per year; or
- (b) Capital Subsidy equivalent to 20% of the investment made for building common infrastructure, subject to maximum rupees two crore and fifty lakh.

7.7.3 Warehouse developed by an enterprise or Special Purpose Vehicle with an investment equal to or more than rupees two crore, having capacity of at least 3000 MT and having accreditation as per the norms fixed by the Warehousing Development and Regulatory Authority as constituted under sub-section (1) of section 24 of the Warehousing (Development and Regulation) Act, 2007 (Central Act No. 37 of 2007), shall be granted Capital Subsidy equivalent to 20% of the investment made in equipments, subject to a maximum of rupees two lakh, for Warehouse in land measuring up to two acres and Capital Subsidy equivalent to 20% of the investment made in equipments, subject to a maximum of rupees five lakh, for Warehouse in land measuring above two acres.

- 7.8 Plug and Play Office Complex developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees five crore shall be granted 5% interest subsidy on term loan taken by enterprise or Special Purpose Vehicle from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making for development of infrastructure in the Plug and Play Office Complex, for a period of five years, subject to a maximum of rupees twenty-five lakh per year.
- 7.9 Start-ups: Start-up set-up by an enterprise or Agro Cooperative or Producer Organization or Special Purpose Vehicle making an investment equal to or above rupees twenty-five lakh shall be granted 25% additional Investment Subsidy of State tax due and deposited, for seven years.
- 7.10 Social Infrastructure: Enterprise or Special Purpose Vehicle making an investment for the development of
 - (i) Parking Facility in Urban Areas or RIICO Industrial Areas, having floor space measuring equal to or more than 5000 Sq Ft, shall be granted Capital Subsidy equivalent to 20% of the investment made in equipments, subject to a maximum of rupees five lakh;
 - (ii) Dormitory for workers in RIICO Industrial Areas, with a minimum capacity of hundred persons, shall be granted Capital Subsidy equivalent to 20% of the investment made in infrastructure for establishing Dormitory for laborers, subject to a maximum of rupees twenty-five lakh;
 - (iii) Industrial Housing in RIICO Industrial Areas, with minimum capacity of fifty families, shall be granted Capital Subsidy equivalent to 20% of the investment made in infrastructure for establishing Dormitory for laborers, subject to a maximum of rupees twenty-five lakh; and
 - (iv) First seventy-five bedded Hospital in RIICO Industrial Areas, shall be granted Capital Subsidy equivalent to 20% of the investment made in infrastructure for establishing Hospital, subject to a maximum of rupees fifty lakh.

- (v) First Crèche having a capacity of at least 50 kids in RIICO Industrial Areas with a minimum area of 5000 Sq. Feet, shall be granted Capital Subsidy equivalent to 20% of the investment made in infrastructure for establishing Crèche, subject to a maximum of rupees five lakh.
- (vi) Dormitory for 100 workers in RIICO Industrial Areas shall be granted Capital Subsidy equivalent to 20% of the investment made in infrastructure for establishing Dormitory, subject to a maximum of rupees ten lakh.
- 7.11 **Testing Laboratory:** Enterprise or Agro Cooperative or Producer Organization or Special Purpose Vehicle, making an investment equal to or above rupees five crore for setting up of Testing Laboratory having accreditation from an authorized national level Accreditation Board or Authority, shall be granted Capital Subsidy equivalent to 25% of investment made on the plant & machinery or equipments, subject to a maximum of rupees fifty lakh.
- 7.12 (Insertion)²
- 7.13 (Insertion)³
- 7.14 (Insertion)³

8. Benefits to Enterprises in Backward & Most Backward Areas^{1 & 3}

- 8.1 An eligible enterprise, other than a cement manufacturing enterprise, making investment in a backward area shall be granted the following additional benefits, in addition to the other benefits mentioned in other clauses of the Scheme:
 - (i) Applicable Investment Subsidy for an additional two years, subject to the maximum of nine years;
 - (ii) Applicable Employment Generation Subsidy for an additional two years, subject to the maximum of nine years;
 - (iii) Applicable Exemption from payment of Electricity Duty for an additional two years, subject to the maximum of nine years; and
 - (iv) 0.5% Additional interest subsidy, if the enterprise is eligible for interest subsidy under the scheme.
- 8.2 An eligible enterprise, other than a cement manufacturing enterprise, making investment in a most backward area shall be granted the following additional benefits, in addition to the other benefits mentioned in other clauses of the Scheme:
 - (i) Applicable Investment Subsidy for an additional three years, subject to the maximum of ten years;
 - (ii) Applicable Employment Generation Subsidy for an additional three years, subject to the maximum of ten years;
 - (iii) Applicable Exemption from payment of Electricity Duty for an additional three years, subject to the maximum of ten years; and
 - (iv) 1% Additional interest subsidy, if an enterprise is eligible for interest subsidy under the scheme.

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 87

2. Amendments (insertion) done vide order dated 23.9.2020 - may be referred at Page 94

3. Amendments (insertion) done vide order dated 30.3.2021 - may be referred at Page 99-100

9. Screening Committees¹

- 9.1 The constitution of State Level Screening Committee (SLSC), as defined in clause-2(lxxv), shall be as under:-

State Level Screening Committee(SLSC) under Clause 2(lxxv)	
(a) ACS/Principal Secretary, Industries	Chairman
(b) Secretary, Finance (Revenue)	Member
(c) Principal Secretary /Secretary, Energy	Member
(d) Commissioner, Investment & NRIs (BIP)	Member
(e) Commissioner, Commercial Taxes	Member
(f) CMD, RFC	Member
(g) MD, RIICO	Member
(h) Administrator/Director, Agriculture Marketing Department, Jaipur (In case of exemption from Market Fee (Mandi Fee))	Member
(i) Commissioner, Industries	Member Secretary
(j) Secretary/HOD of Concerned Department	Invited Member

- 9.2 The State Level Screening Committee (SLSC) shall have jurisdiction over large enterprises, as defined in clause-2(liii) of the Scheme, and enterprise(s) making investment in more than one District including service enterprises, except the services mentioned in clause 9.4 of the scheme.
- 9.3 The constitution of District Level Screening Committee (DLSC), as defined in clause-2(lxxv), shall be as under:-

District Level Screening Committee (DLSC) under Clause 2(lxxv)	
(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) Superintending Engineer (O & M), Vidyut Vitaran Nigam; of the concerned district	Member
(f) Secretary of relevant Krishi Upaj Mandi Samiti (In case of exemption from Mundi fee)	Member
(g) General Manager DIC	Member Secretary
(h) District Level Officer of Concerned Departments	Invited Member

1. Amendments done vide order dated 30.3.2021 - may be referred at Page 100

- 9.4 ¹ The District Level Screening Committee (DLSC) shall have jurisdiction over all manufacturing sector Micro, Small and Medium Enterprise (MSME) and Micro, Small and Medium Enterprise (MSME) rendering services of Tourism Sector & Start-ups, as defined in clause-2(ix) of the Scheme.
- 9.5 Majority of the total number of members of the Screening Committee shall constitute the quorum at its meetings.

10. Power to Grant Customized Package

- 10.1** 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 enterprises, other than cement manufacturing enterprises, investing more than rupees hundred crore and providing direct employment to more than two hundred persons.

Notwithstanding anything contained in clause 10.1 of the scheme, the State Government on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the cement manufacturing enterprises investing more than rupees 750 crore:

10.2 Benefits in certain cases of the customized package:

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

10.2.2 The enterprise applying under clause 10.2.1 shall also submit an undertaking along with the application form(s) mentioning therein that:

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

10.2.3 The benefits under clause 10.2.1 and clause 10.2.2 shall be subject to the following conditions, namely:-

- (i) Where the enterprise has availed the benefit of any exemption under customized package available to it before the commencement of commercial production and fails to make the committed investment and to provide the committed employment within such time as mentioned in clause 10.2.2, it shall repay the amount of such excess exemption to

¹ Amendments done vide order dated 30.3.2021 - may be referred at Page 100

the State Government in the concerned Department along with interest at the rate of 18%. The remaining benefits, as eligible, shall be resumed on depositing this amount. However, where the enterprise fails to repay the amount despite repeated notices, the concerned Department shall proceed to recover the said amount and benefits not availed under the Scheme shall not be allowed.

- (ii) Where the enterprise fails to make the committed investment and to provide the committed employment within such time as mentioned in clause 10.2.2, the additional benefits granted under the customized package shall not be allowed to it. However, the benefits as provided under the Scheme to the other similar enterprises, to which any customized package has not been granted, shall be available to it.
- (iii) Where the enterprise has availed the benefit under clause 10.2.1 of the Scheme, it shall not be allowed to make any request for any amendment in customized package.

10.2.4 Notwithstanding anything contrary contained anywhere in the Scheme, the enterprise which has applied for benefits under clause 10.2.1 may avail the benefits granted under the customized package after it has fulfilled the condition of the committed investment and the committed employment within such time as mentioned in clause 10.2.2. For availing the benefits of customized package, it shall submit an application in writing before the appropriate Screening Committee within thirty days of the fulfillment of the condition of the committed investment and the committed employment along with entitlement certificates issued to it earlier. The appropriate Screening Committee on receipt of such application and after due verification, shall amend the entitlement certificate issued earlier. The benefit under the customized package shall be allowed for the remaining period from the date of issuance of amended entitlement certificate. However, the total period, including the period for which the enterprise has availed benefits under clause 10.2.1, shall remain as the period mentioned in the customized package.

11. Provisions Related to Extent and Period of Benefits¹

- 11.1
- i) **Period of Benefit:** The period of benefit, wherever applicable, shall be counted from the date of the issuance of the Entitlement Certificate, unless otherwise specified in the scheme.
 - ii) **Maximum Extent of Exemption:**
Notwithstanding anything contained in the scheme, the total extent of exemption from payment of tax/ fee in any case for any period shall not exceed 100% of exemption from payment of such tax/fee. Moreover, the total amount of exemption of Market Fee (Mandi Fee) shall not exceed the Eligible Fixed Capital Investment (EFCI) as approved by the appropriate Screening Committee.
- 11.2 **Maximum Extent of Subsidy:** Notwithstanding anything contained in the scheme and subject to proviso mentioned below, the total amount of subsidy (Investment Subsidy +

1. Amendments done vide order dated 30.3.2021 - may be referred at Page 100-101

Employment Generation Subsidy + Additional Investment Subsidy + Additional Employment Generation Subsidy + Interest Subsidy + Additional Interest Subsidy + Capital Subsidy) for the total period of benefit shall not exceed the eligible fixed capital investment as approved by the appropriate Screening Committee.

Provided that, the category of enterprises mentioned in column no-2 of the table below, shall be eligible for the total amount of subsidy (Investment Subsidy + Employment Generation Subsidy + Additional Investment Subsidy + Additional Employment Generation Subsidy + Interest Subsidy + Additional Interest Subsidy + Capital Subsidy) for the total period of benefit, exceeding the eligible fixed capital investment as approved by the appropriate Screening Committee, but not more than maximum extent as mentioned in column no-3 for the category of enterprises.

Sr. No	Category of Enterprise	Maximum extent up to which enterprise is eligible for Subsidy
(1)	(2)	(3)
a	Enterprises of Agro-Processing Sector, Apparel Sector, Textile Sector, Gems & Jewellery Sector, Handicraft Sector, Leather, Footwear and Accessories Sector, MSME Sector, Petrochemical Sector, Petro-ancillary and Pharmaceutical.	125% of eligible fixed capital investment as approved by the appropriate Screening Committee
b	Mega Enterprises	125% of eligible fixed capital investment as approved by the appropriate Screening Committee
c ¹	Enterprises set up in Backward Area, Most Backward Area, Hilly Area, Desert Area, Tribal Area	125% of eligible fixed capital investment as approved by the appropriate Screening Committee, 150% of eligible fixed capital investment as approved by the appropriate Screening Committee for Most Backward Area.
d	Anchor Enterprises, Start-Ups and Industry 4.0	150% of eligible fixed capital investment as approved by the appropriate Screening Committee
e	Women/ Schedule Caste (SC)/ Schedule Tribe (ST) / Person with disability (PwD) enterprise and TSP enterprise	150% of eligible fixed capital investment as approved by the appropriate Screening Committee
f	Enterprises established in clusters developed during the operative period of the Scheme	150% of eligible fixed capital investment as approved by the appropriate Screening Committee

- 11.3 **Subsidy in Case of Expansion of Enterprise:** In case of expansion, the amount of Investment subsidy shall be calculated on the amount of additional of State tax due and deposited after Expansion or revival, as the case may be, over and above the maximum annual State tax due and deposited by the enterprise for any of the three years immediately preceding the year of the commencement of commercial production/operation. Where the tax rate differs in the

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 87

three years immediately preceding the year of the commencement of commercial production, 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 shall be calculated at the new tax rate(s).

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

The exemption of electricity duty and Market Fee (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 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 on which such tax/ duty/ fee was payable and has been deposited (unless exempted under RIPS-2003 or RIPS-2010 or RIPS-2014 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, in that year.

The exemption from the land tax shall be provided only on the additional area of land on which land tax is payable after expansion, over and above the area of land on which such tax was payable and deposited (unless exempted under RIPS-2003 or RIPS-2010 or RIPS-2014 or under this Scheme) into the government exchequer before expansion.

11.4 **Extent of Interest Subsidy:**

- i) The interest Subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. The enterprise availing the incentives or subsidy under any other Scheme/package of State Government shall not be eligible for availing benefit under the Scheme.
- ii) 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 and/or equipments or apparatus.
- iii) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- iv) The interest subsidy shall be allowed for a period of as mentioned in eligibility certificate or up to the period of repayment of the loan. However in case of transfer of such loan to other State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India, the benefit may be allowed for the remaining period after the approval of appropriate screening committee.
- v) 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 in the eligibility certificate.

- vi) The interest subsidy shall be allowed only in a case where the enterprise is engaged in manufacturing or service rendering as the case may be in the period in which interest subsidy is claimed except where it is engaged in manufacturing of seasonal goods or rendering of service activity.

11.5 Extent of Capital Subsidy:

- (a) The maximum limit of Capital Subsidy shall be as approved by appropriate Screening Committee and mentioned in the eligibility certificate.
- (b) The eligible Capital Subsidy shall be disbursed in two equal installments.
- (c) The Capital Subsidy shall be allowed only in a case where the enterprise is engaged in manufacturing or service rendering, as the case may be, in the period in which the capital Subsidy is claimed except where it is engaged in manufacturing of seasonal goods or rendering of service activity.

11.6 Capital Subsidy on Zero Liquid Discharge Based Treatment Plant:

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

12. Provisions for E-Governance:

To enable electronic delivery of services under the scheme, notwithstanding anything contrary contained anywhere in the Scheme, the Government Department responsible for grant of benefit or issuance of Entitlement Certificate (EC), require an application or any communication or order or certificate or disbursement of payment relating to benefit under the Scheme shall be made or issued in electronic form. Further, to facilitate e-governance as above, the Government Department may change the procedure mentioned in the Scheme to such extent that it is not 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.

13. Terms and Conditions:

- 13.1** 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.
- 13.2** 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.
- 13.3** In case the enterprise is availing any Subsidy,-
- (i) Under any other Scheme of Government of Rajasthan; or
 - (ii) Under any scheme of any undertaking, corporation or company-owned or controlled by the State Government; or
 - (iii) Under any law of the State,
- In respect of investment made in fixed assets, the total subsidy payable under this Scheme shall be reduced to the extent of Investment Subsidy so received. The enterprise availing any such subsidy shall inform the authority disbursing subsidy under the scheme regarding the details of subsidy so availed.
- 13.4** Where on scrutiny or inspection by the officers of the Commercial Taxes Department or Industries Department, it is found that the enterprise, which has availed the benefits under the Scheme is not eligible for such benefits or in order to get higher subsidy under the scheme, is effecting inter-state supply as intra-state supply through its subsidiaries/ intermediary/ marketing network/dealers or any other middle man, either directly or indirectly controlled by it, a reference shall be made to the appropriate Screening Committee. 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. In case of withdrawal of benefits, the appropriate Screening Committee may direct for recovery of the benefits already availed with interest @ 18% per annum.
- 13.5** The enterprise availing the benefit of subsidy may, from the date of issuance of notification by the State Government, maintain 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 Goods and Service Tax Act, 2017 (Act No. 9 of 2017) and Rajasthan Value Added Tax Act, 2003 and 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.
- 13.6** 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.

- 13.7** Benefits under the Scheme can only be availed if, and as long as there is, and for the period/s, consent to establish and consent to operate, wherever applicable, from Central/Rajasthan State Pollution Control Board is effective.
- 13.8** Where for any reasons, it is found that the enterprise has wrongly availed the benefits or has availed excess benefits under this scheme or under Rajasthan Investment Promotion Scheme-2003 or under Rajasthan Investment Promotion Scheme-2010 or under Rajasthan Investment Promotion Scheme-2014, the benefits under the scheme shall not be allowed to the enterprise and any other unit/ branch of the enterprise, unless it has deposited such wrongly availed or excess benefits along with interest at the rate of 18% per annum.

14. Transfer of Benefits in Case of Transfer of Business:

- 14.1** When the ownership of a unit of an enterprise availing benefit of the scheme is entirely transferred in any manner, then the remaining benefits of such unit under the scheme, if any, shall be transferred to the transferee enterprise on fulfillment of any statutory levy.
- 14.2** For availing such remaining benefits, the transferee enterprise shall submit a duly completed application in Form-R and manner as may be prescribed, to the Member Secretary of the appropriate Screening Committee along with proof of transfer of ownership of unit and original Entitlement Certificate(s) issued to the transferor enterprise, within ninety days of such transfer.
- 14.3** The Member Secretary of the appropriate Screening Committee shall register the application and place the completed application before the appropriate Screening Committee within forty-five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 14.4** Where the application has been filed beyond the time period as provided in clause 14.2, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay in filing of the application from the prescribed date of application.
- 14.5** In case the committee approves the transfer of ownership, the Member Secretary shall amend the entitlement certificate(s) by making an endorsement in the said certificate(s) as under;
 "The benefits under this certificate is hereby transferred to M/s, and the said enterprise is entitled to avail the benefits mentioned in this certificate for a period from to"

- 14.6** After such endorsement, the Member Secretary shall forward it to all concerned immediately but not later than fifteen days from the date of **the** decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 14.7** Where the committee is of the opinion that the transferee enterprise is not eligible to avail the remaining benefits of the Scheme, it shall provide an opportunity of being heard to such enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated 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.

15. Procedure for Claim of Benefits

15.1 Claims for Exemption from Stamp Duty / Conversion Charges:

- 15.1.1** The enterprise making investment for setting up of a new enterprise or for expansion of an existing enterprise, shall submit a duly completed application in **Form-A**, appended to the Scheme, for availing exemption from Stamp duty /Conversion Charges, along with a project report duly authenticated by him and a self-attested declaration on a Non-judicial stamp paper of Rupees One Hundred Only in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee.
- 15.1.2** The Member Secretary of the appropriate Screening Committee, on receipt of such application shall register the application and shall examine the applicability of the scheme for applicant enterprise, and in case he is of the view that,-
- (i) the scheme is applicable to the applicant enterprise he shall register the application and issue an entitlement certificate in **Form-B**, 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 due to reasons beyond his control, validity of the entitlement certificate may further be extended, for two years or up to the date of expiry of the operative period of the Scheme whichever is earlier; and
 - (ii) the scheme is not applicable to the applicant enterprise, he shall pass an order in writing mentioning the reasons of Non-applicability of the scheme, within seven days from the date of receipt of the application and shall forward the same to the applicant enterprise.
- 15.1.3** The Member Secretary of the appropriate Screening Committee shall forward copies of the entitlement certificate in **Form-B**, appended to the Scheme, to the concerned Department / authority immediately.
- 15.1.4** The Member Secretary of the appropriate Screening Committee shall place the application in **Form-A**, and the entitlement certificate issued by him in Form-B or order passed by the member secretary, as the case may be, before the appropriate Screening Committee for

approval in the next meeting of such committee. The committee shall examine the case and if it is found that:-

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

15.2 Claim for exemption from Land Tax/ Electricity Duty/ Market Fee(Mandi fee):

15.2.1 The enterprises making new investment or investment for expansion under the Scheme, for availing of exemption from payment of Land Tax/Electricity Duty/ Market Fee (Mandi fee), as the case may be, shall submit duly completed application in Form-A, appended to the Scheme, to the Member Secretary of the appropriate Screening Committee within 90 days of the commencement of commercial production/operation. Such application shall be accompanied with the following documents,-

- (i) Copy of Project Report duly authenticated by applicant
- (ii) Proof of investment, certificate of valuation by a chartered accountant
- (iii) Copies of Challan of EPF and ESI deposited, if any
- (iv) Proof of payment of Land tax/ Electricity duty/ Market Fee(Mandi fee) as the case may be
- (v) Self-attested declaration on a Non-judicial stamp paper of Rupees One Hundred Only in support of the facts of the application.

15.2.2 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.

15.2.3 Where the application has been filed beyond the time period as provided in **clause 15.2.1** 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.

15.2.4 In case, the committee approves the entitlement of the enterprise for the benefits, the Member Secretary shall issue entitlement certificate in **Form-C** appended to the Scheme and shall forward it to all concerned along with the relevant extracts of minutes of the meeting, 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.

- 15.2.5 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 writing by the Member Secretary of the appropriate screening committee to the enterprise and all concerned along with the relevant extracts of minutes of the meeting, 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.

15.3 Claim of Investment Subsidy / Employment Generation Subsidy:

- 15.3.1 The enterprises making new investment or investment for expansion under the scheme, for availing investment subsidy / employment generation Subsidy, as the case may be, shall submit duly completed application in **Form-D**, appended to the Scheme, 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 authenticated by the applicant;
- (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 ESI deposited;
- (v) Proof of deposit of State Tax, if already deposited;
- (vi) A self-attested declaration on a Non-judicial stamp paper of Rupees One Hundred Only in support of the facts of the application; and
- (vii) Certificate of valuation by Chartered Accountant in **Form-E** appended to the Scheme;
- (viii) An undertaking to the effect that subsidy is not being availed on second hand machinery.

- 15.3.2 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.

- 15.3.3 Where the application has been filed beyond the time period as provided in **clause 15.3.1** 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 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.

- 15.3.4 The committee shall after examination of the application, determine the amount of eligible fixed capital investment (EFCI).

- 15.3.5 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-F, appended to the Scheme, and shall forward the copies to all concerned along with the relevant extracts of minutes of the meeting, 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.

- 15.3.6 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 writing, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned along with the relevant extracts of minutes of the meeting, 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.

15.4 Claim of interest subsidy/ capital subsidy:

- 15.4.1 The enterprises making new investment or investment for expansion under the scheme, for availing interest subsidy/capital subsidy, shall submit a duly completed application, in **Form-G** appended to the Scheme, along with the documents required under the said Form, to the Member Secretary of the appropriate Screening Committee within 90 days of the commencement of commercial production.

- 15.4.2 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.

- 15.4.3 Where the application has been filed beyond the time period as provided in **clause 15.4.1** 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 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.

- 15.4.4 In case the Committee approves the entitlement of the enterprise for interest subsidy/capital subsidy, the Member Secretary shall issue entitlement certificate, in **Form-H** appended to the Scheme, and shall forward the copies to all concerned along with the relevant extracts of minutes of the meeting, 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.

- 15.4.5 Where the committee is of the opinion that the enterprise is not eligible for interest subsidy/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 writing, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned along with the relevant extracts of minutes of the meeting, 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.

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

- 15.5.1 The enterprises making new investment or investment for expansion, for availing the benefit of capital subsidy on zero liquid discharge based effluent treatment plant, shall submit an application in Form-I 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 of the appropriate Screening Committee within 90 days of commencement of commercial production.
- 15.5.2 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.
- 15.5.3 Where the application has been filed beyond the time period as provided in **clause 15.5.1** above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay in filing of the application.
- 15.5.4 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.
- 15.5.5 After approval of determination of cost of treatment plant by the appropriate Screening Committee, the Member Secretary shall issue an Entitlement Certificate in the **Form-J** appended to the Scheme and shall forward the copies to all concerned along with the relevant extracts of minutes of the meeting, 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.
- 15.5.6 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 writing, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned along with the relevant extracts of minutes of the meeting, 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.

15.6 Claim for Benefits of Water Conservation and Green measures Subsidy/ Reimbursement of cost incurred on quality certification/ Reimbursement of cost incurred to acquire advance technology/ Financial assistance for obtaining Patents, GI Tagging and Trade mark registration/ Reimbursement of cost incurred on Plant and Machinery and Test equipments under ZDZE Certification / Financial Assistance for raising funds through SME platform :

- 15.6.1 The enterprises making new investment or investment for expansion under the Scheme, for availing of benefits of:-
 - (i) Water Conservation and Green measures Subsidy;

- (ii) Reimbursement of cost incurred on quality certification;
- (iii) Reimbursement of cost incurred to acquire advance technology;
- (iv) Financial assistance for obtaining Patents, GI Tagging and Trade mark registration;
- (v) Reimbursement of cost incurred on Plant and Machinery and Test equipments under ZDZE Certification;
- (vi) Financial Assistance for raising funds through SME platform,

as the case may be, shall submit duly completed application in Form-P, appended to the Scheme, to the Member Secretary of the concerned District Level Screening Committee within 90 days of the commencement of commercial production/operation. Such application shall be accompanied with the following documents,-

- (i) Copy of project report duly authenticated by the applicant;
 - (ii) Copy of Project Report duly authenticated by applicant
 - (iii) Self-attested declaration in support of facts of the application
 - (iv) Proof of investment
 - (v) Copy of first bill of supply/ invoice/ tax invoice for proof of commencement of commercial production, if applicable
 - (vi) Copies of Challan of EPF / ESI, if any
 - (vii) Proof of Deposit of State Tax, if any
 - (viii) Copy of resolution passed by the Board of Directors
- 15.6.2 The Member Secretary shall place the completed application before the District Level Screening Committee within forty five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 15.6.3 Where the application has been filed beyond the time period as provided in **clause 15.6.1** above, the District Level Screening Committee having been satisfied with the genuineness of cause of delay may condone the delay.
- 15.6.4 In case, the committee approves the entitlement of the enterprise for the benefits, the Member Secretary shall issue entitlement certificate in **Form-Q** appended to the Scheme and shall forward it to all concerned along with the relevant extracts of minutes of the meeting, 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.
- 15.6.5 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 writing by the Member Secretary of the appropriate screening committee to the enterprise and all concerned along with the relevant extracts of minutes of the meeting, 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.

16. Procedure for Disbursement of Subsidy

16.1 For Investment Subsidy.-

- 16.1.1 For disbursement of investment subsidy, the beneficiary enterprise shall Sign Up on the official website of the Commercial Taxes Department (<http://rajtax.gov.in/vatweb/>) and shall submit the details as required in the Application Form.

After approval of the Sign up task, an SMS and an e-mail will be sent to the enterprise, containing login ID and default password, and the enterprise will be able to successfully login on the Rajtax Portal.

After the intimation of login ID and default password, the beneficiary enterprise has to submit a One Time Request through the above mentioned website by using the following path:

Rajtax -> e-Schemes -> e-Rips 2019 -> Request for approval of e-Rips

and shall submit the desired information through the website.

- 16.1.2 After receiving approval for One Time Request application and furnishing the return(s) for the period for which the subsidy is to be obtained, the beneficiary enterprise shall submit an application electronically through the said website using the following path:

Rajtax -> e-Schemes -> e-Rips 2019 -> Application for Disbursement of subsidy

and shall furnish the details along with uploading the calculation sheet.

- 16.1.3 On the receipt of the information, the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer or the officer authorized by the Commissioner in this behalf, shall verify the correctness of information so furnished and on being satisfied shall pass an order for sanction of subsidy in **Form-K**, within 30 days from the receipt of such information, for each quarter and shall forward the said sanction electronically through the official website of the department to the Central Subsidy Disbursement Officer (CSDO).
- 16.1.4 The CSDO on receipt of **Form-K** shall furnish the **Form-L** to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically. The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise
- 16.1.5 Any order passed under this clause by the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer or the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be and Rules made there under. The provisions of recovery and appeal in the said Act shall apply mutatis mutandis for such orders.

16.2 For Employment Generation Subsidy:

- 16.2.1 For disbursement of Employment Generation subsidy, the enterprise after having received the Entitlement Certificate shall apply after the completion of the year in the **Form-M** appended to the Scheme along with the copy of challan for the amount of contribution of EPF and ESI of the employees, to the commissioner Industries or any officer authorized by him in this behalf.

- 16.2.2 On receipt of the application, the Commissioner Industries or any officer authorized by him in this behalf, shall verify the correctness of the information so furnished and pass an order for sanction of subsidy within 30 days of receipt of such information. Subsidy will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.

16.3 Procedure for disbursement of Interest Subsidy:

- 16.3.1 For disbursement of Interest Subsidy, the enterprise after having received the Entitlement Certificate shall apply on quarterly basis in the **Form-N** appended to the Scheme, along with an undertaking to the effect that the enterprise was in production/operation during the period for which the subsidy has been claimed, to the commissioner Industries or any officer authorized by him in this behalf.
- 16.3.2 For disbursement of Interest Subsidy, the enterprise shall submit the certificate of concerned bank/financial institution, certifying the repayment of Principal Amount and Interest by the enterprise in the quarter along with application. The bank will also certify if there is any default in repayment of Principal Amount and/or Interest, as the case may be.
- 16.3.3 On receipt of the application, the Commissioner Industries or any officer authorized by him in this behalf, shall verify the correctness of the information so furnished and pass an order for sanction of Interest Subsidy within 30 days of receipt of such information, on quarterly basis. Interest Subsidy will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.

16.4 For Capital Subsidy:

- 16.4.1 For disbursement of Capital subsidy, the enterprise after having received the Entitlement Certificate shall apply in two equal annual installments, the first installment shall be disbursed after the installation of plant and machinery/establishment of equipment or infrastructure and second installment shall be disbursed after completion of two years of continuous running of such enterprise in the **Form-N** appended to the Scheme, along with an undertaking to the effect that the enterprise was in production/operation during the period for which the subsidy has been claimed, to the commissioner Industries or any officer authorized by him in this behalf.
- 16.4.2 On receipt of the application, the Commissioner Industries or any officer authorized by him, shall verify the correctness of the information so furnished and pass an order for sanction of subsidy within 30 days of receipt of such information. Subsidy will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.

16.5 For capital subsidy on zero liquid discharge based treatment plant.-

- 16.5.1 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-O** appended to the Scheme, to the commissioner Industries or any officer authorized by him in this behalf.
- 16.5.2 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.

- 16.5.3 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.
- 16.5.4 On receipt of the application, the Commissioner Industries or any officer authorized by him in this behalf, 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 through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.
- 16.6 For Benefits of Water Conservation and Green measures Subsidy/ Reimbursement of cost incurred on quality certification/ Reimbursement of cost incurred to acquire advance technology/ Financial assistance for obtaining Patents, GI Tagging and Trade mark registration/ Reimbursement of cost incurred on Plant and Machinery and Test equipments under ZDZE Certification / Financial Assistance for raising funds through SME platform :**
 - 16.6.1 For disbursement of Benefits of Water Conservation and Green measures Subsidy/ Reimbursement of cost incurred on quality certification/ Reimbursement of cost incurred to acquire advance technology/ Financial assistance for obtaining Patents, GI Tagging and Trade mark registration/ Reimbursement of cost incurred on Plant and Machinery and Test equipments under ZDZE Certification / Financial Assistance for raising funds through SME platform, the enterprise after having received the Entitlement Certificate shall apply in such form and manner as may be prescribed by the Commissioner Industries, to the Member Secretary of concerned District Level Screening Committee or any officer authorized by Commissioner Industries in this behalf
 - 16.6.2 On receipt of the application, the Member Secretary of concerned District Level Screening Committee or any officer authorized by Commissioner Industries in this behalf, shall verify the correctness of the information so furnished and pass an order for sanction of benefits within 30 days of receipt of such information. Benefits will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.

17. 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.

18. 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 the Finance Department in such matters shall be final.

19. Rectification of a Mistake:

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

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

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

19.1.2 No application for rectification shall be filed under clause 19.1.1 after the expiry of a period of three years from the date of the order sought to be rectified.

19.1.3 An application under clause 19.1.1 shall be presented to the member secretary of the State Level Screening Committee. The Member Secretary shall place such application before the State Level Screening Committee and the State Level Screening Committee shall dispose of such application.

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

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

19.2 Rectification by Authority competent to disburse subsidy:

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

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

20. Appeal:

- 20.1 The State Level Screening Committee shall be empowered to hear and decide appeals against the orders of the District Level Screening Committee.
- 20.2 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.
- 20.3 The application for appeal shall be filed within a period of 90 days from the date of communication of the decision.

21. Monitoring & Continuous Evaluation

The Industries Department is the Nodal Office of this scheme. The Industries Department will maintain database and requisite information about the progress of RIPS to enhance transparency, improve efficiency and to create data for evidence base Policy Making.

22. Review by State Level Screening Committee (SLSC):

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

23. Revision by the State Government:

- (a) The State Government in the 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.

24. 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 the Finance Department as and when needed for the sake of convenience in implementation of the Scheme.

25. Revision of the Scheme by the State Government:

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

By Order of the Governor,

(Nishant Jain)

Joint Secretary to Government

FORM – A**[See clause 15.2.1]****Application for Exemption from Tax****(Under Rajasthan Investment Promotion Scheme - 2019)**

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 a company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)		
5	Basis of the enterprise being an enterprise under New / Expansion		
6 ¹	Whether the enterprise is:		
	(i) Women/SC/ST/ Person with disability (PwD)		Yes/No
	(ii) located in a backward area		Yes/No
	(iii) located in most backward area		Yes/No
	(iv) related to thrust area, If yes, specify the thrust area		Yes/No
7	Goods manufactured/ Services provided (or goods likely to be manufactured / Services likely to be provided)		
8	Exemption/ Subsidy previously availed		
	(1) Under RIPS – 2014		
	(2) Under RIPS – 2010		
	(3) Under RIPS – 2003		
	(4) Under any other Scheme (Pl. Specify)		
9	Total investment (as per project report)		
10	Total Number of workers (or likely to be engaged)		
11	For the units going under Expansion		
	(a) Investment in Existing Unit		
	(b) Investment made under Expansion		
	(c) Increase in Investment		
12	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	Consent to establish obtained		
	Consent To Operate obtained		
13	Exemption applied for		
	1. Stamp Duty		Yes/No
	2. Conversion Charges		Yes/No
	3. Land Tax		Yes/No
	4. Electricity Duty		Yes/No
	5. Market Fee (Mandi Fee)		Yes/No

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 88

- | | | |
|----|---|--------|
| 14 | Whether the enterprise is in thrust sector
If yes, please give the name of the thrust Sector | Yes/No |
| 15 | Whether any Government dues are outstanding or not? If Yes, Give details thereof | |
| 16 | Whether any court case? If Yes, Give details thereof | |

I have read the terms and conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true and correct to the best of my knowledge and belief. I also declare that I am duly authorized to sign this application and details and documents submitted in this application.

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Encl:

1. Copy of Project Report duly authenticated by the applicant
2. Self-attested declaration in support of facts of the application
3. Proof of investment
4. Copy of the first bill of supply/ invoice/ tax invoice for proof of commencement of commercial production, if applicable
5. Copies of Challan of EPF / ESI, if any
6. Proof of Deposit of State Tax, if any
7. Copy of resolution passed by the Board of Directors
8. Others, if any (Pl. Specify)

FORM – B**[See clause 15.1.2]****Entitlement Certificate****[For Exemption from Stamp Duty and/or Conversion Charges]****(Under Rajasthan Investment Promotion Scheme - 2019)**

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 the expiry of the operative period of the Scheme, whichever is earlier.

Place:

(Signature with Seal)

Date:

Member Secretary

State / District Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, suomotu 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, 2019 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-C
[See Clause 15.2.4]
Entitlement Certificate
(For Exemption from Land Tax/ Electricity Duty/ Market Fee(Mandi Fee))
 (Under Rajasthan Investment Promotion Scheme - 2019)

Book No.:

S.No.

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

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

Subject to the provisions of the Scheme this certificate for the category of exemption as mentioned in column number 2 of the table given above shall remain valid to such extent as mentioned against each of them in column number 3 of the said table, for such period as mentioned against each of them in column number 4 of the said table from the date of issuance of this certificate.

Place :

(Signature with Seal)

Date :

Member Secretary
 State Level Screening Committee /
 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, *suomotu* 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 2019, 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 – D**[See clause 15.3.1]****Application for grant of Entitlement Certificate for Subsidy****(Under Rajasthan Investment Promotion Scheme - 2019)**

1	Name of the Applicant Enterprise	
2	Address of the Applicant Enterprise	
	E-mail address	
3	Registration No. (GSTIN)	
	(TIN)	
4	Location of the factory, in case of Manufacturing Enterprise	
5	Constitution of enterprise : Proprietorship/ Partnership/ Company/ Society etc.	
6	Whether Board of Directors (in case of a 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 / expansion	
9 ¹	Whether the enterprise is:	
	(i) Women/SC/ST/ Person with disability (PwD)	Yes/No
	(ii) located in a backward area	Yes/No
	(iii) located in most backward area	Yes/No
	(iv) related to the thrust area,	Yes/No
	If yes, specify the thrust area	
10	Date of commencement of commercial production/operation for new enterprise/ after completion of the expansion	
11	Exemption/Subsidy previously availed	
	(1) Under RIPS – 2014	
	(2) Under RIPS – 2010	
	(3) Under RIPS- 2003	
	(4) Under any other Scheme (Pl. Specify)	
12	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) Eligible investment in new fixed assets essential for the rendering of services	
13	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	
14	Total number of workers (or likely to be engaged)	

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 88

15	Whether the enterprise is in the 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
	Consent to establish obtained		
	Consent To Operate obtained		
17	Whether any Government dues are outstanding or not? If Yes, Give details thereof		
18	Whether any court case? If Yes, Give details thereof		

I have read the terms and conditions of the Scheme and undertake to abide by them. I also certify that all the above facts are true and correct to the best of my knowledge and belief. I also declare that I am duly authorized to sign this application and details and documents submitted in this application.

Place:

Date:

Signature of Applicant for and
on behalf of the Applicant Enterprise

Encl:

1. Proof of investment
2. Copy of project report duly authenticated by Applicant
3. Copies of Challan of EPF/ESI/Insurance Policy
4. Copy of the first bill of supply/ invoice/ tax invoice for proof of commencement of commercial production
5. Proof of Deposit of State Tax, if any
6. Certificate of valuation in Form-E
7. Self-attested declaration in support of facts of the application.
8. Copy of resolution passed by the Board of Directors
9. Others, if any (Pl. Specify)

FORM – E
[See clause 15.3.1(vii)]
CERTIFICATE OF VALUATION BY CHARTERED ACCOUNTANT

After careful examination of the books of accounts produced by M/s We hereby certify that M/s..... has acquired the assets as mentioned in the column number 2 the table given below and has paid the amount to the suppliers as mentioned in column number 3 against each of them for the said table:

Table
Details of Investment made in Fixed Assets:

S.No.	Description	Amount
1	2	3
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 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		

Verification

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 and correct. 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-F**[See clause 15.3.5]****Entitlement Certificate for Subsidy**

(Under Rajasthan Investment Promotion Scheme – 2019)

1	Book No.	
2	S. No.	
3	Name of the applicant with status	
4	Principal place of business	
5	Branches or other place(s) of business, if any	
6	Date of the meeting of State Level Screening Committee / District Level Screening Committee in which entitlement for the subsidy was determined	
7	Amount of eligible fixed capital investment	
8	Basis for entitlement under RIPS	
	(a) New Enterprise	
	(b) Expansion	
9 ¹	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 the case of expansion: Eligible amount of subsidy: Amount of additional State tax due and deposited after expansion, over and above the maximum annual State tax due and deposited for any of the three years immediately preceding to the year of expansion.	
11	In case of expansion: Eligible Number of employees for Employment Generation Subsidy (Number of employees appointed under expansion which are above the existing employees.)	

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

Place :

Date :

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

CC:

1. M/s

2. Concerned Department

Member Secretary

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 88

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-G
[See clause 15.4.1]
Application for Claim of Interest Subsidy/ Capital Subsidy

To,

The Member Secretary,
 DLSC/ SLSC

..... (Name of the district)

1	Name of the Enterprise				
2	Address of the enterprise:				
	E-mail address:				
3	Constitution of the Enterprise	Proprietorship / Partnership / Company / Society / others			
	(Please attach the relevant document)				
4	Subsidy applied for				
	1. Interest Subsidy	Yes/No			
	2. Capital Subsidy	Yes/No			
5	Registration Number (GSTIN)				
	TIN				
6	Location of Unit for which Interest Subsidy/ Capital Subsidy is claimed				
7 ¹	Whether the project is New or Expansion of existing enterprises.				
	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				
8	Whether the enterprise is eligible for additional interest subsidy, if yes, pls. specify				
9	Date of commencement of commercial production				
10	(a) Activity/ process in value chain	Manufacturing / rendering of services			
	(b) Goods to be manufactured (in case of manufacturing)				
	(c) Services likely to be rendered (in case of service enterprise)				
11	Rate of interest Subsidy/ Capital Subsidy applicable	5%	6%	7%	Any other.....%
12	Please give details of Total Investment & term loan Amount:	Total Investment (In Rs.)		Amount of Term loan (In Rs.)	
	For New Unit:				
	For Expansion of existing Unit:				

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 88

13	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	%	
14	Cost of the project as approved by Bank/ Financial Institution (In figures & in words both)		
15	(a) Amount of term loan Sanctioned for investment		
	(b) Name of Financial Institution / Bank, (Unique code of such banks/ financial institutions)		
	(c) Rate of Interest, Period and Quantum of loan sanctioned		
	(d) Sanction letter No. & Date (attach copy)		
16	First disbursement of the loan		
	(a) Date		
	(b) Amount (In Rs.)		
17	Details of Cost of Project & Actual investment for new Unit / Expansion of an existing enterprise (please attach CA Certificate.) (Rs. in Lakh)		
		PROJECTED	ACTUAL
	(a) Land:		
	(b) Building:		
	(c) Plant & Machinery:		
	(d) Technical know-how etc.		
	(e) Others: (specify if any)		
	TOTAL:		
18	Means of Finance		(Rs. in Lakhs)
		PROJECTED	ACTUAL
	(a) Promoter's Contribution:		
	(b) Term Loan		
	(c) Internal Resources:		
	(d) Deposits:		
	(e) Others		
	TOTAL:		
19	Details of New Plant & Machinery (TUF) acquired & Installed (To be filled by textile sector Enterprise)	Rs	
	(a) New Plant & Machinery (1) Indigenous Plant & Machinery (2) Imported Plant & Machinery		
	(b) Secondhand Plant & Machinery (TUF) details (1) Indigenous Plant & Machinery (2) Imported Plant & Machinery	Rs.	
	TOTAL [19 a + 19 b]		

20	Eligible Fixed Capital Investment		
	Plant & Machinery/ Equipments: (as specified in TUF Scheme)		
21	Rate of interest subsidy available under TUF Scheme		
22	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 / RIPS-2014 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
23	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	Consent to establish obtained		
	Consent To Operate obtained		
24	Details of any other Interest Subsidy/ Capital Subsidy granted by	Percentage of Interest Subsidy/ Capital Subsidy	Specify the Scheme
	(a) State Government		
	(b) Government of India		
	(c) any undertaking, corporation or company owned or controlled by the State Government,		
25	Whether any Government dues are outstanding or not? If Yes, Give details thereof		
26	Whether any court case? If Yes, Give details thereof		

Declaration

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

Date:

Signature of Authorized Signatory

Place:

Name of Authorized Signatory

Seal of the Enterprise

Encl:

- (1) Copy of the first bill of supply/ invoice/ tax invoice for proof of commencement of commercial production, if applicable.
- (2) Copy of sanction letter of term loan issued by Bank/ Financial Institutions
- (3) Copy of Project Report duly authenticated by the applicant.
- (4) Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery and for Textile sector enterprise Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery as specified in the updated list of machinery under TUF Scheme of Government of India. In case of expansion, Chartered Accountant certificate certifying details of existing investment and investment made in expansion.
- (5) Detailed expenditure statement of Plant & Machinery indicating mode of payment.

- (6) Project completion Certificate by Bank.
- (7) In the case of imported plant & machinery, submit separate expenditure statement mentioning new plant & machinery and second hand plant & machinery, with copy of invoices and copy of Bill of entry.
- (8) In the case of second hand Plant & Machinery, proof of the cost of the Plant and Machinery

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-H**[See clause 15.4.4]****Entitlement Certificate for Interest Subsidy/ Capital Subsidy**

No.

Date:

1	Name of the Enterprise	
2	Registration Number (GSTIN)	
	TIN	
3	Address of the enterprise	
4	E-mail address	
5	Name, designation & contact details of the Authorized Person	
6	Location of unit entitled for benefit under this certificate	
7	Eligible Fixed Capital Investment:	
	(a) Purchase of land;	
	(b) Purchase/ construction of new factory sheds and other new industrial buildings;	
	(c) Purchase/ construction of new plant and machinery or equipment;	
	(d) Other investment made in new fixed assets essential for the production of the unit as approved by the Screening Committee; and	
	(e) Eligible investment in new fixed assets essential for the rendering of services	
	Total [7A(a)+7A(b)+ 7A(c)+7A(d)+7A(e)]	
8	Eligible Fixed Capital Investment	
	(a) Purchase value of Plant & Machinery specified under TUF Scheme	
	(b)Purchase value of Machinery for effluent treatment plant	
	TOTAL [8 (a) + 8 (b)]	
9	Rate of interest subsidy available under the TUF Scheme to the enterprise from Government of India.	
10	Term loan Sanctioned for eligible investment	
	(a) Name of Financial Institution / Bank	
	(b) Rate of Interest, Period and Quantum of loan sanctioned	
11	Date of Commencement of commercial production/ operation.	
12	Rate of interest subsidy sanctioned by SLSC/ DLSC	
13	Rate of Capital Subsidy sanctioned by SLSC/ DLSC	
14	Rate of additional interest subsidy sanctioned by SLSC/ DLSC, if any	

Note:

1. The interest subsidy/ capital subsidy shall be allowed for a period of ----- years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production.
2. Interest subsidy/ Capital subsidy shall be available to the extent that effective subsidy including subsidy/reimbursement provided by the Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).

3. If the enterprise becomes defaulter, it will not get interest subsidy/ capital subsidy for the default period and such defaulting period will be deducted from eligible period as specified in 1 above.
4. The interest subsidy/ capital subsidy shall not be allowed for the period for which the plant is shut down, other than the normal break down and the annual maintenance and overhauling period.
5. In case of breach of any of the condition mentioned anywhere in the scheme/ customized package, if any, the benefits availed under the scheme/ customized package, if any, shall be withdrawn and recovered along with interest @ 18% per annum from the date from which the benefits have been availed.

Place:

(Signature with Seal)

Member Secretary

Date:

State Level Screening Committee/
District Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

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-I**[See clause 15.5.1]****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 of the enterprise:																						
	E-mail address:																						
3	Constitution of the Enterprise	Proprietorship / Partnership / Company / Society / others																					
	(Please attach the relevant document)																						
4	Whether Board of Directors (in case of a company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies)																						
5	Registration number (GSTIN)																						
	TIN																						
6	Location of enterprise for which Capital Subsidy is claimed																						
7	Location of zero liquid discharge based effluent treatment plant																						
8	Whether the project is New or Expansion of existing enterprises																						
9	Date of commencement of commercial production/ operation																						
10	For the units going under Expansion																						
	(a) Investment in Existing Unit	Rs..... (In lakh)																					
	(b) Investment made under Expansion	Rs..... (In lakh)																					
	(c) Increase in Investment	%																					
11	Details of Cost of Project & Actual investment for new Unit / Expansion of an existing enterprise:(please attach CA Certificate.) (Rs. in Lakhs) <table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th>PROJECTED</th> <th>ACTUAL</th> </tr> </thead> <tbody> <tr> <td>(a) Land:</td> <td></td> <td></td> </tr> <tr> <td>(b) Building:</td> <td></td> <td></td> </tr> <tr> <td>(c) Plant & Machinery/ Equipments:</td> <td></td> <td></td> </tr> <tr> <td>(d) Machinery for effluent treatment plant:</td> <td></td> <td></td> </tr> <tr> <td>(e) Others: (specify if any)</td> <td></td> <td></td> </tr> <tr> <td>TOTAL:</td> <td></td> <td></td> </tr> </tbody> </table>			PROJECTED	ACTUAL	(a) Land:			(b) Building:			(c) Plant & Machinery/ Equipments:			(d) Machinery for effluent treatment plant:			(e) Others: (specify if any)			TOTAL:		
	PROJECTED	ACTUAL																					
(a) Land:																							
(b) Building:																							
(c) Plant & Machinery/ Equipments:																							
(d) Machinery for effluent treatment plant:																							
(e) Others: (specify if any)																							
TOTAL:																							
12	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010/ RIPS-2014 applied or availed	Yes/No																					
	(b) If yes, please give details thereof																						
13	Total Investment made in zero liquid discharge based effluent treatment plant	Rs.																					

14	Investment made in civil work for establishment of zero liquid discharge based effluent treatment plant	Rs.
15	Investment made in establishment of zero liquid discharge based effluent treatment plant excluding civil work	Rs.
16	Eligible percentage of investment in establishment of zero liquid discharge based effluent treatment plant excluding civil work	
17	Status of Rajasthan State Pollution Control Board's approval	
		Approval No.
	Consent to establish obtained	Approval Date
	Consent To Operate obtained	

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

Place:

Date:

Signature of applicant
for and on behalf of the Applicant Enterprise

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.

FORM-J**[See clause 15.5.5]****Entitlement Certificate for Capital Subsidy on zero liquid discharge based effluent treatment plant**

No.

Date:

1	Name of the Enterprise	
2	Registration number (GSTIN)	
	TIN	
3	Address of the enterprise	
4	E-mail address	
5	Branches or other place of business, if any	
6	Location of zero liquid discharge based effluent treatment plant	
7	Eligible Cost of zero liquid discharge based effluent treatment plant excluding civil work	
8	Eligible percentage of investment in establishment of zero liquid discharge based effluent treatment plant excluding civil work	
9	Maximum Eligible Amount of Subsidy	

Place:

(Signature with Seal)

Member Secretary

Date:

State Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary

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 K

[See Clause 16.1.3]

Order for sanction of Subsidy**Sanction Order No.** _____ **Date** _____**To**

The Central Subsidy Disbursement Officer (CSDO) Commercial Taxes Department, Rajasthan, Jaipur	
---	--

1. Details of the applicant enterprise:

1.1	Name of the enterprise				
1.2	Registration No.(TIN) /GSTIN				
1.3	e-mail address				
1.4	Tax period for which application is made	From		To	
1.5	Details of returns submitted	Acknowledgement number			

2. Address:

2.1	Building No./ Name	
2.2	Area/ Town and City	
2.3	District	
2.4	PIN code	

3. Details of Bank:

3.1	Name of the Bank in which subsidy is sought	
3.2	Name of the Branch	
3.3	Account Number	
3.4	Account Type	
3.5	IFSC No. of the Branch	

4. Amount of Subsidy allowed:

4.1	Entitlement Certificate Number	
4.2	Date	
4.3	Period of Benefit	
4.4	Amount of Eligible Fixed Capital for Investment	
4.5	Investment Subsidy including additional investment subsidy availed up to the previous quarter	
4.6	Investment Subsidy including additional investment subsidy sanctioned for the quarter under consideration	
4.7	Total Investment Subsidy including additional investment subsidy	
	allowed (4.5+4.6)	

Certificate

1. I hereby certify that I have verified the facts & genuineness of the claim and certify that no such subsidy has been granted earlier.
2. The detail of the bank account has been verified from the record.

Seal of the office

(Digital signature)
Designation of the Authority
Name of the office

Form-L

[See 16.1.4]

PART-I

Government of Rajasthan					
Reference No. (Outer Sheet)		RIPS-2019 Subsidy Bill for Investment Subsidy			
		Month/Year :			
Detailed CTD Bill for Grant of Subsidy: Commercial Taxes Department				Office ID:	
Bill No. :		Date :		DDO Code :	
Name of DDO :		Object Head :			
Budget Head:		Detailed Head.....			
SF/CA	V/C	Demand No. : 00	State Fund : 0.00	Central Assistance : 0.00	TAN No.
To The Treasury Officer (Concerning Treasury) Please Order to pay Rs.as per claim contained in this bill.					
Sign of Clerk		Sign of Jr. ACC/AAO-I/II		Sign (with Seal)/e-Sign/ DigitalSign of CSDO	
Certificates : 1. The amount claimed in the bill has not been drawn earlier. 2. It is further certified that I have personally ensured observations of all formalities regarding necessary entries. 3. The Bank detail of Payee/ payees is/ are correct, as per the record.					
Sign (with Seal)/e-Sign/ DigitalSign of CSDO					
I certify that the Compliance of Directions/ Instructions under the provisions of GF & AR has been ensured. Amount of Subsidy Sanctioned: Sanction order No. : Sanction order Date : Sign (With Seal)/ Digital Sign of CSDO			Treasury Voucher No. Date: For Treasury Use Pay Rs. : (In Words) : (In Cash) : (In words) :		
For Accountant General Office Admitted (Rs.) Objected (Rs.) Auditor Gaz. officer Supdt.			Total Credit Rs. Auditor AAO-I/II Treasury Officer		
Disclaimer: All contents related to this bill are provided by Head of Office/ CSDO and he/she is solely responsible for it. Group Name:					
Print Date & Time:					

PART-II

Government of Rajasthan					
Reference No.		RIPS-2019 Subsidy Bill for Investment			
Subsidy(Inner Sheet)		Month/Year :			
Detailed CTD Bill for Grant of Subsidy: (Commercial Taxes Department) Office ID:					
Bill No. :		Date :		DDO Code :	
Name of DDO :		Object Head :			
Budget Head: Detailed Head.....					
SF/CA	V/C	Demand No. : 00	State Fund : 0.00	Central Assistance : 0.00	TAN No.
Name of the enterprise & TIN No.	Bank Name & Bank Account No.	Sanction Order No. and Date	Period of grant	Amount of Subsidy	Total Amount
Total Amount:					
Amount in words:					
Certificates :					
1. Certified that I have personally examined and satisfied myself about the genuineness of claim that the CTD Payment Bill of the Individual/ Third Party included in this bill are strictly in accordance with rules that the said Individual/Third Party are entitled to such CTD Payment Bill. It is further certified that I have personally ensured observance of all formalities regarding necessary entries.					
2. All required information including Bank Account Details in this bill has been checked and verified.					
3. It is certified that I have carefully examined & verified the master data of the said claim.					
Sign (with Seal)/e-Sign/ DigitalSign of CSDO					
Disclaimer: All contents related to this bill are provided by Head of Office/ CSDO and he/she is solely responsible for it.					
Group Name:			Print Date & Time:		

FORM- M**[See clause 16.2.1]****APPLICATION FOR DISBURSEMENT OF EMPLOYMENT GENERATION SUBSIDY****(Under Rajasthan Investment Promotion Scheme -2019)****To,**

**The Commissioner,
Industries Department,
Rajasthan, Jaipur**

1	Name of the applicant Enterprise(Trade Name)	
	Legal Name:	
2	Address of the applicant Enterprise	
	e-mail address	
	Mobile No.	
3	Registration No. with Commercial Taxes Department – TIN	
	GSTIN	
4	Entitlement Certificate No.	
5	Subsidy Applied For the Year (Period)	
6	Amount of EPF contributed by the employee for the year.....	
7	Amount of ESI contributed by the employee for the year.....	
8	Total Amount of EPF and ESI contributed by the employee for the year.....	
9 ¹	Whether the enterprise is:	
(a)	Located in a backward and most backward area other than cement manufacturing enterprises	Yes/No
(b)	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise	Yes/No
(c)	in Agro-processing and Agri-marketing sector	Yes/No
(d)	in Thrust Sector	
(e)	Not covered in (a), (b). or (c). above	Yes/No
10	Total number of employment provided by the enterprise	
11	Total Number of employment provided* to the persons Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
12	Total Number of employment provided* to the persons not Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
13	Employment Generation Subsidy for employees at S. No. 11	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 88

14	Employment Generation Subsidy for employees at S. No. 12	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
15	Total Employment Generation Subsidy claimed by the enterprise (13+14)	
16	Details of Bank	
	Name of the Bank in which subsidy is sought	
	Name of the Branch	
	Account Number	
	Account Type	
	IFSC No. of Branch	
	MICR of the Branch	

I have enclosed the proof of deposit of tax and proof of deposit of contribution and ESI along with the list of employees.

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Verification

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

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Enclosure:

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

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

In case of new enterprise	total number of employment provided by the enterprise
In case the existing enterprise making investment for setting up of new unit	total number of employment provided by the enterprise in the new unit
In case of expansion	Total number of employment provided under expansion which are above the existing employees

FORM-N

[See clause 16.3.1]

Application for disbursement of Interest subsidy/ Capital 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 and date	
6	Date of commencement of commercial production	
7	Period for which the Interest Subsidy has applied for	
8	Period for which capital subsidy has applied for	
9	Amount of Interest Paid on term loan to the Financial Institution/Bank for the period for which Interest Subsidy has applied	
10	Rate of Interest payable to Financial Institution/Bank on term loan	
11	Eligible percentage of Interest Subsidy as sanctioned by the appropriate screening committee	
12	Amount of interest @ of eligible percentage mentioned in 10 above [(eligible percentage/rate of interest) x interest paid]	
13	Amount of Interest Subsidy under the TUF Scheme for the Quarter from Government of India.	
14	Rate of capital subsidy approved by the appropriate screening committee	
15	Amount of capital subsidy	
16	Maximum Amount of subsidy per annum allowed under the scheme / customized package, if any.	
17	Eligible amount of subsidy	
18	Bank Certificate as mentioned in clause 12.4A.3 of the Scheme is attached	Yes/No
19	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 have enclosed the proof of deposit of tax and proof of payment of interest along with the rate of interest being charged by the Bank/ Financial Institution.

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Verification

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

Place:

Signature of Applicant

Date:

for and on behalf of the Applicant Enterprise

Enclosure:

1. Copy of proof of payment of interest.
2. Declaration of the fact that no subsidy has been claimed for the period for which the plant is shut down, other than the normal break down and the annual maintenance and overhauling period.

Date:

Signature

Place:

Name

Designation

Seal of enterprise

FORM -O**[See clause 16.4.1]****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 number (GSTIN)	
	TIN	
4	Entitlement Certificate number and date	
5	Maximum Eligible Amount of Subsidy as per Entitlement Certificate	
6	Eligible percentage of investment in the establishment of zero liquid discharge based effluent treatment plant excluding civil work	
7	Subsidy claimed	
	Ist installment / IInd installment	
8	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 and nothing has been concealed.

Place:

Date :

Signature of the applicant for and on
behalf of th Applicant Enterprise

FORM – P
[See clause 15.6.1]
Application for Incentives to MSME
 (Under Rajasthan Investment Promotion Scheme - 2019)

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 the enterprise being an enterprise under New / Expansion		
6 ¹	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		
7	Goods manufactured/ Services provided (or goods likely to be manufactured / Services likely to be provided)		
8	Exemption/ Subsidy previously availed		
	(1) Under RIPS – 2014		
	(2) Under RIPS – 2010		
	(3) Under RIPS – 2003		
	(4) Under any other Scheme (Pl. Specify)		
9	Total investment (as per project report)		
10	Total Number of workers (or likely to be engaged)		
11	For the units going under Expansion		
	(a) Investment in Existing Unit		
	(b) Investment made under Expansion		
	(c) Increase in Investment		
12	Status of Rajasthan State Pollution Control Board's approval		
		Approval No.	Approval Date
	Consent to establish obtained		
	Consent To Operate obtained		
13	Benefits applied for		
	1. Water Conservation Cess and Green measures subsidy		Yes/No
	2. Reimbursement of the cost incurred on quality certification		Yes/No
	3. Reimbursement of the cost incurred to acquire advance technology		Yes/No
	4. Financial assistance for obtaining Patents, GI Tagging and Trade mark registration		Yes/No
	5. Reimbursement of the cost incurred on Plant and Machinery and Test equipments under ZDZE certification		Yes/No
	6. Financial Assistance for raising funds through SME platform		Yes/No

1. Amendments done vide order dated 4.9.2020 - may be referred at Page 89

14	Whether the enterprise is in thrust sector	Yes/No
	If yes, pl. give name of the thrust Sector	
15	Whether any Government dues are outstanding or not? If Yes, Give details thereof	
16	Whether any court case? If Yes, Give details thereof	

I have read the terms and conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true and correct to the best of my knowledge and belief. I also declare that I am duly authorized to sign this application and details and documents submitted in this application.

Place :

Signature of Applicant

Date :

for and on behalf of the Applicant Enterprise

Encl:

1. Copy of Project Report duly authenticated by the applicant
2. Self-attested declaration in support of facts of the application
3. Proof of investment
4. Copy of first bill of supply/ invoice/ tax invoice for proof of commencement of commercial production, if applicable
5. Copies of Challan of EPF / ESI, if any
6. Proof of Deposit of State Tax, if any
7. Copy of resolution passed by the Board of Directors
8. Others, if any (Pl. Specify)

FORM-Q
[See Clause 15.6.4]
Entitlement Certificate
(For benefits to MSME)

(Under Rajasthan Investment Promotion Scheme - 2019)

Book No.:

S.No.

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

S. No.	Category of benefits	Extent of benefit
1	2	3
1	Water Conservation Cess and Green measures subsidy	
2	Reimbursement of the cost incurred on quality certification	
3	Reimbursement of the cost incurred to acquire advanced technology	
4	Financial assistance for obtaining Patents, GI Tagging and Trade mark registration	
5	Reimbursement of the cost incurred on Plant and Machinery and Test equipments under ZDZE certification	
6	Financial Assistance for raising funds through SME platform	

Subject to the provisions of the Scheme this certificate for the category of benefits as mentioned in column number 2 of the table given above shall remain valid to such extent as mentioned against each of them in column number 3 of the said table.

Place :

Date :

(Signature with Seal)

Member Secretary

State Level Screening Committee /
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, *suomotu* 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 2019, 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 – R**[See clause 14.2]****(For Transfer of remaining benefits of the transferor enterprises)****(Under Rajasthan Investment Promotion Scheme – 2019)**

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

	Capital Subsidy								
	Capital subsidy on Zero Liquid discharge treatment Plant								

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

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

Place:

Date:

Signature of Applicant for and
on behalf of the Transferor Enterprise

Place:

Date:

Signature of Applicant for and
on behalf of the Transferee Enterprise

Encl:

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

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

Jaipur, dated: 17.12.2019

NOTIFICATION

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 the 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 executed in favour of an enterprise for setting up of a new enterprise or for expansion of existing enterprise to whom entitlement certificate has been issued by the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2019, shall be remitted.

[No.F.2(15)FD/Tax/2010/pt.-99]

By order of the Governor,

(Nishant Jain)

Joint Secretary to the Government

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

Jaipur, dated: 17.12.2019

NOTIFICATION

In exercise of the powers conferred by section 53 of the Rajasthan Finance Act, 2006 (Act No. 4 of 2006), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts the land held by an enterprise from the payment of land tax in respect of which entitlement certificate for such exemption has been issued by the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2019. Such exemption shall be granted for the period as mentioned in the said Entitlement Certificate on the conditions mentioned in the said Scheme.

[No.F.2(15)FD/Tax/2010/pt.-100]

By order of the Governor,

(Nishant Jain)

Jt. Secretary to the Government

GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

Jaipur, December 17, 2019

In exercise of the 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 exempts from payment of electricity duty payable on energy consumed by the enterprise to whom an entitlement certificate for such exemption has been issued by the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2019. Such exemption shall be granted for the period as mentioned in the said entitlement certificate on the conditions mentioned in the said Scheme.

[No. F.12(39)FD/Tax/2019-98]

By Order of the Governor,

(Nishant Jain)

Joint Secretary to the Government

**GOVERNMENT OF RAJASTHAN
REVENUE (GROUP-6) DEPARTMENT**

No. F.6(34)Rev-6/14/149

Jaipur, Dated:- 17.12.2019

NOTIFICATION

In exercise of the powers conferred by clause (xi-A) of sub-section (2) of section 261 read with section 90-A of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956), the State Government hereby makes the following rules further to amend the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) Rules, 2007, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) (Third Amendment) Rules, 2019.

(2) They shall come into force at once.

2. Amendment of rule 8.- In rule 8 of the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) Rules, 2007, after the existing sub-rule (4) and before the existing sub-rule (5), the following new sub-rule (4-A) shall be inserted, namely:-

"(4-A) No conversion charges shall be payable in case of conversion of land for establishment of eligible unit as approved by the appropriate authority under the provisions of the Rajasthan Investment Promotion Scheme-2019."

By order of the Governor,

(Kamlesh Abusaria)

Deputy Secretary to the Government

**GOVERNMENT OF RAJASTHAN
AGRICULTURE (GR-2) DEPARTMENT**

No. F.10(2)Agri/GR.2/75

Date 17.12.2019

NOTIFICATION

In exercise of the powers conferred by section 40-A of the Rajasthan Agricultural Produce Markets Act, 1961 (Act No. 38 of 1961), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from the payment of Market Fee payable by the enterprises to whom an Entitlement Certificate for such exemption has been issued by the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2019. Such exemption shall be granted for the period as mentioned in the said Entitlement Certificate on the conditions mentioned in the said Scheme.

By Order of the Governor,

(Lal Chand Gurjar)

Deputy Secretary to Government

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

No. F.12(39)FD/Tax/2019-Part-I-231

Jaipur, dated: 04.09.2020

ORDER

In exercise of the powers conferred by the Clause 24 of the Rajasthan Investment Promotion Scheme-2019 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making following amendments, with effect from 17.12.2019, namely :-

AMENDMENTS

1. Amendment of Clause 2.- In Clause 2 of the Scheme,-

- (i) in the proviso of existing sub-clause (v), the existing expression "backward areas and most backward areas" the expression "Most Backward and Backward Areas", shall be substituted.
- (ii) the existing sub-clause (ixii) shall be substituted by the following, namely :- **"Most Backward and Backward Areas"** means area as notified by the State Government in the Finance Department, by an order; as Most Backward and Backward Areas; "

2. Amendment in Clause 8.- The existing Clause 8 of the Scheme shall be substituted by the following, namely :-

"8. BENEFITS TO ENTERPRISES IN MOST BACKWARD AND BACKWARD AREAS"

An eligible enterprise, other than a cement manufacturing enterprise, making investment in Most Backward and Backward Areas shall be granted the following additional benefits, in addition to the other benefits mentioned in other clauses of the Scheme:

- (i) Applicable Investment Subsidy for an additional three years, subject to the maximum of ten years;
- (ii) Applicable Employment Generation Subsidy for an additional three years, subject to the maximum of ten years;
- (iii) Applicable Exemption from payment of Electricity Duty for an additional three years, subject to the maximum of ten years; and
- (iv) 1% Additional interest subsidy, if an enterprise is eligible for interest subsidy under the scheme."

3. Amendment in Clause 11.2.- The existing item at serial number 'c' of the table appended to the Clause shall be substituted by the following, namely :-

Sr. No.	Category of Enterprise	Maximum extent up to which enterprise is eligible for Subsidy
(1)	(2)	(3)
c	Enterprises set up in Most Backward and Backward Areas, Hilly Area, Desert Area, Tribal Area	125% of eligible fixed capital investment as approved by the appropriate Screening Committee, 150% of eligible fixed capital investment as approved by the appropriate Screening Committee for "Most Backward and Backward Areas".

"

- 4. Amendment in Form-A.-** In the FORM-A appended to the Scheme, the existing item number 6 and entries thereto shall be substituted by the following, namely :-

"

6.	Whether the enterprise is:	
	(i) Women/SC/ST/Person with disability (PwD)	Yes/No
	(ii) located in Most Backward and Backward Areas	Yes/No
	(iii) related to thrust area, If yes, specify the thrust area	Yes/No

"

- 5. Amendment in Form-D.-** In the FORM-D appended to the Scheme, the existing item number 9 and entries thereto shall be substituted by the following, namely :-

"

9.	Whether the enterprise is:	
	(i) Women/SC/ST/Person with disability (PwD)	Yes/No
	(ii) located in Most Backward and Backward Areas	Yes/No
	(iii) related to thrust area, If yes, specify the thrust area	Yes/No

"

- 6. Amendment in Form-F.-** In the FORM-F appended to the Scheme, the existing item number 9 and entries thereto shall be substituted by the following, namely :-

"

9.	Whether the enterprise is:	
	(i) Women/SC/ST/Person with disability (PwD)	Yes/No
	(ii) located in Most Backward and Backward Areas	Yes/No
	(iii) related to thrust area, If yes, specify the thrust area	Yes/No

"

- 7. Amendment in Form-G.-** In the FORM-G appended to the Scheme, the existing item number 7 and entries thereto shall be substituted by the following, namely :-

"

7.	Whether the project is New or Expansion of existing enterprises.	
	Whether the enterprise is:	
	(i) Women/SC/ST/Person with disability (PwD)	Yes/No
	(ii) located in Most Backward and Backward Areas	Yes/No
	(iii) related to thrust area, If yes, specify the thrust area	Yes/No

"

"

- 8. Amendment in Form-M.-** In the FORM-M appended to the Scheme, the existing item number 9 and entries thereto shall be substituted by the following, namely :-

"

9.	Whether the enterprise is:	
	(a) Located in a Most Backward and Backward Areas other than cement manufacturing enterprises	Yes/No
	(b) Women/Scheduled Caste (SC)/Schedule Tribe (ST)/Person with disability (PwD) enterprise	Yes/No
	(c) in Agro-processing and Agri-marketing sector	Yes/No
	(d) in Thrust Sector	
	(e) Not covered in (a)., (b). or (c). above	Yes/No

"

- 9. Amendment in Form-P.-** In the FORM-P appended to the Scheme, the existing item number 6 and entries thereto shall be substituted by the following, namely :-

"

6.	Whether the enterprise is:	
	(i) Women/SC/ST/Person with disability (PwD))	Yes/No
	(ii) located in Most Backward and Backward Areas	Yes/No
	(iii) related to thrust area, If yes, specify the thrust area	Yes/No

"

By order of the Governor,

(Nishant Jain)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1(b) of today's extra ordinary Gazette. It is requested that 100 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur,
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries/Energy/Tourism/Medical & Health/Information Technology & Communication,
4. Accountant General, Rajasthan, Jaipur.
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan,
7. Commissioner, Industries Department.
8. PS to Chief Secretary, Government of Rajasthan.
9. PS to Additional Chief Secretary, Industries/Finance.
10. PS to Principal Secretary Energy/Tourism/Agriculture/Information Technology & Communication.
11. PS to Secretary Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

Joint Secretary to the Government

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

No. F. 12(39)FD/Tax/2019-Pt-I-232

Jaipur, dated: 04.09.2020

ORDER

In exercise of the powers conferred by the sub-clause (ixii) of clause 2 of the Rajasthan Investment Promotion Scheme-2019, hereinafter referred to as "the Scheme" the State Government hereby notifies the following areas as **Most Backward and Backward Areas** for the purpose of the Scheme, namely:-

S.No.	Most Backward and Backward Areas
1.	2.
1.	Revenue Districts (excluding Municipal Areas as notified under Rajasthan Municipalities Act, 2009), namely:- (i) Banswara, (ii) Baran, (iii) Barmer, (iv) Dholpur, (v) Dungarpur, (vi) Jaisalmer, (vii) Jhalawar, (viii) Karauli
2.	Tribal Sub Plan Area as determined by the Tribal Area Development Department, Government of Rajasthan from time to time .

By order of the Governor,

(Nishant Jain)

Joint Secretary to the Government

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2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries/Energy/Tourism/Medical & Health/Information Technology & Communication.
4. Accountant General, Rajasthan, Jaipur,
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan.
7. Commissioner, Industries Department.
8. PS to Chief Secretary, Government of Rajasthan.
9. PS to Additional Chief Secretary, Industries/Finance.
10. PS to Principal Secretary Energy/Tourism/Agriculture/Information Technology & Communication.
11. PS to Secretary Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

Joint Secretary to the Government

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

No.F . 12(39)FD/Tax/2019-Pt-I- 233

Jaipur, dated: 04.09.2020

ORDER

In exercise of the powers conferred by the sub-clause (xxii) of clause 2 of the Rajasthan Investment Promotion Scheme-2019, hereinafter 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 **Desert Area** for the purpose of the Scheme, namely:-

S.No.	Name of Revenue District
1	Revenue District of Barmer
2.	Revenue District of Churu
3.	Revenue District of Jaisalmer
4.	Revenue District of Jodhpur
5.	Revenue District of Bikaner

By order of the Governor,

(Nishant Jain)

Joint Secretary to Government

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2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries/Energy/Tourism/Medical & Health/Information Technology & Communication.
4. Accountant General, Rajasthan, Jaipur.
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan.
7. Commissioner, Industries Department.
8. PS to Chief Secretary, Government of Rajasthan.
9. PS to Additional Chief Secretary, Industries/Finance.
10. PS to Principal Secretary Energy/Tourism/Agriculture/Information Technology & Communication.
11. PS to Secretary Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

Joint Secretary to the Government

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

No.F . 12(39)FD/Tax/2019-Pt-I- 234

Jaipur, dated: 04.09.2020

ORDER

In exercise of the powers conferred by the sub-clause (xlv) of clause 2 of the Rajasthan Investment Promotion Scheme-2019, hereinafter 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 **Hilly Area** for the purpose of the Scheme, namely:-

S.No.	Name of Revenue District
1	Revenue District of Banswara
2.	Revenue District of Dungarpur
3.	Revenue District of Pratapgarh
4.	Revenue District of Rajasamand
5.	Revenue District of Sirohi

By order of the Governor,

(Nishant Jain)

Joint Secretary to Government

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2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries/Energy/Tourism/Medical & Health/Information Technology & Communication.
4. Accountant General, Rajasthan, Jaipur.
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan.
7. Commissioner, Industries Department.
8. PS to Chief Secretary, Government of Rajasthan.
9. PS to Additional Chief Secretary, Industries/Finance.
10. PS to Principal Secretary Energy/Tourism/Agriculture/Information Technology & Communication.
11. PS to Secretary Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

Joint Secretary to the Government

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

No.F . 12(39)FD/Tax/2019-Pt-I- 235

Jaipur, dated: 04.09.2020

ORDER

In exercise of the powers conferred by the sub-clause (lxxxviii) of clause 2 of the Rajasthan Investment Promotion Scheme-2019, hereinafter referred to as "the Scheme" the State Government hereby notifies whole the Tribal Sub Plan Area as determined by the Tribal Area Development Department, Government of Rajasthan as '**Tribal Area**' for the purpose of the Scheme from time to time.

By order of the Governor,

(Nishant Jain)

Joint Secretary to Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1 (b) of today's extra ordinary Gazette. It is requested that 100 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries/Energy/Tourism/Medical & Health/Information Technology & Communication.
4. Accountant General, Rajasthan, Jaipur.
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan.
7. Commissioner, Industries Department.
8. PS to Chief Secretary, Government of Rajasthan.
9. PS to Additional Chief Secretary, Industries/Finance.
10. PS to Principal Secretary Energy/Tourism/Agriculture/Information Technology & Communication.
11. PS to Secretary Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

Joint Secretary to the Government

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

No. F.12(39)FD/Tax/2019-Pt-II-236

Jaipur, dated: 23.09.2020

ORDER

In exercise of the powers conferred by the Clause 24 of the Rajasthan Investment Promotion Scheme-2019 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making following amendment, namely :-

AMENDMENT

Amendment of Clause 7.- In Clause 7 of the Scheme, after existing Clause 7.11 and before the clause 8 of the Scheme, the following new Clause 7.12 shall be inserted, namely;-

"7.12 Tourism Sector: Enterprises of tourism sector, making an investment equal to or above rupees 5 crore in Tourism Sector, shall be granted the following benefits:-

- (i) Capital Subsidy equivalent to 20% of investment made in plant and machinery and equipments, subject to maximum rupees 25 Lakhs; or
- (ii) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for a period of 5 years subject to a maximum of rupees 25 Lakhs per year."

By order of the Governor,

(Nishant Jain)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1(b) of today's extra ordinary Gazette. It is requested that 100 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries / Tourism.
4. Commissioner, Tourism Department, Rajasthan, Jaipur.
5. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan, Jaipur.
7. Commissioner, Industries Department, Jaipur.
8. PS to Chief Secretary, Government of Rajasthan, Jaipur.
9. PS to Additional Chief Secretary, Finance.
10. PS to Principal Secretary Industries / Tourism.
11. PS to Secretary Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

Joint Secretary to the Government

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

No. F. 12(39)FD/Tax/2019-Pt-III-237

Jaipur, dated: 23.09.2020

ORDER

In exercise of the powers conferred by clause 24 of the Rajasthan Investment Promotion Scheme-2019 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making following amendment, with effect from 17.12.2019, namely:-

AMENDMENTS

Amendment of Clause 5.18. — In clause 5.18 of the Scheme, the existing sub-clause (a) shall be substituted by the following, namely:-

"(a) Capital Subsidy on zero liquid discharge based effluent treatment plant equivalent to 20% of the amount paid to the suppliers for the plant excluding civil work, subject to a maximum of rupees two crore, to enterprises of Textile & Apparel Sector; and"

By order of Governor,

(Nishant Jain)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1(b) of today's extra ordinary Gazette. It is requested that 100 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA/PS to Hon'ble Minister, Industries.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan, Jaipur.
6. Commissioner, Industries Department, Jaipur.
7. PS to Chief Secretary, Government of Rajasthan, Jaipur.
8. PS to Additional Chief Secretary, Finance.
9. PS to Principal Secretary Industries.
10. PS to Secretary Finance (Revenue).
11. Director, Public Relations, Jaipur.
12. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
13. Guard File.

Joint Secretary to the Government

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

No.F.12(39)FD/Tax/2019-295

Jaipur, dated: 30-03-2021

ORDER

In exercise of the powers conferred by the Clause 24 of the Rajasthan Investment Promotion Scheme-2019 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making the following amendments, with immediate effect, namely :-

AMENDMENTS

1. Amendments in Clause 2.- In clause 2 of the Scheme:-

- (i) existing sub-clause (i) shall be renamed as (i-a);
- (ii) the following sub-clause (i) shall be inserted before sub-clause (i-a) so renamed, namely;-
"(i) **"Active Pharmaceutical Ingredients (API) Sector"** means a sector comprising enterprises engaged in manufacturing of any substance or mixture of substances intended to be used in the manufacture of a drug (medicinal) product and that, when used in the production of a drug, becomes an active ingredient of the drug product. Such substances are intended to furnish pharmacological activity or other direct effect in the diagnosis, cure, mitigation, treatment or prevention of disease or to affect the structure or function of the body;"
- (iii) in sub-clause (iv), for the existing expression "ten acres", the expression "two and a half acres" shall be substituted;
- (iv) after the existing sub-clause (xxv) and before the sub-clause (xxvi) of the Scheme, the following new sub-clause (xxv-a) shall be inserted, namely;-
"(xxv-a) **"e-Charging and Swapping Station"** means a facility in the protected enclosure which is exclusively used or may be used for the purpose of charging or swapping the battery of a Battery Electric Vehicle (BEV);"
- (v) after the existing sub-clause (xxxviii) and before the sub-clause (xxxix) of the Scheme, the following new sub-clause (xxxviii-a) shall be inserted, namely;-

"(xxxviii-a) **"Gems & Jewellery Bourse"** means a site which is developed during the operative period of the Scheme in the nature of a vertical or horizontal development with minimum 1,00,000 sq. ft. of saleable/leasable area out of which more than 20% of saleable/leasable area (excluding Parking Space) is (or to be) allotted or sold or leased out to at least ten Gems and Jewellery Sector enterprises, to be utilized exclusively for exchange of transaction of goods covered in Gems and Jewellery Sector and the activities related thereto, like-facilities of Customs Clearance Centre, Customs House Agents (CHAs) offices, Freight forwarders offices, Courier and Logistics companies offices, Bank branches, Insurance companies branches, Common Facility Centre (CFC), Gem testing lab, R&D Centre, Design Centre, Trading Hall, Auction House, Lockers &

Vaults, Museum, Auditorium, Exhibition Hall etc. (not mandatory to have all the facilities); "

- (vi) after the existing sub-clause (lxxiv) and before the sub-clause (lxxv) of the Scheme, the following new sub-clause (lxxiv-a) shall be inserted, namely;-

"(lxxiv-a) "Scheduled Caste (SC) / Scheduled Tribes (ST) enterprise" means an enterprise having:

- (a) Scheduled Caste (SC) or Scheduled Tribe (ST) as proprietor, in case of proprietorship enterprise; or
- (b) majority of partners are either Scheduled Caste (SC) or Scheduled Tribe (ST) and such partners are working partner(s) having equal to or above 51% investment in the capital of the enterprise, in case of partnership including limited liability partnerships; or
- (c) majority of shareholders are either Scheduled Caste (SC) or Scheduled Tribes (ST) having equal to or above 51% investment in the capital of the enterprise, in case of Private Limited company;"

- (vii) after the existing sub-clause (lxxix) and before the sub-clause (lxxx) of the Scheme, the following new sub-clause (lxxix-a) shall be inserted, namely;-

"(lxxix-a) "Sports Goods Sector" means a sector comprising enterprises engaged in manufacturing of Sports goods and equipments essentially needed to participate in a particular sport or used in sports or exercise or practice of sports including protective tools, protective gears and accessories excluding apparels & footwear;"

- (viii) after the existing sub-clause (lxxxvii) and before the sub-clause (lxxxviii) of the Scheme, the following new sub-clause (lxxxvii-a) shall be inserted, namely;-

"(lxxxvii-a) "Toys Sector" means a sector comprising enterprises engaged in manufacturing of toys including ordinary toys, rattles, dolls, puzzles, games, electrical or electronics toys which are mainly intended for use by children;"

- (ix) in item number (iii) of sub-clause (xci), for the existing expression "five acres", the expression "two acres" shall be substituted; and

- (x) the existing sub-clause (xciii) shall be substituted by the following, namely;-

"(xciii) "Women/ 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/Person with disability (PwD) as proprietor, in case of proprietorship enterprise; or
- (b) Majority of partners who are Women/Person with disability (PwD) and such partners are working partner(s) having equal to or above 51% investment in the capital of the enterprise, in case of partnership including limited liability partnerships;"

2. Amendments in Clause 5. - In clause 5 of the Scheme:-

- (i) in clause 5.7, for the existing expression "50 crores", the expression "25 crores" shall be substituted;
- (ii) in clause 5.16, sub-clause (b) shall be substituted by the following, namely;-
"(b) 40% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 90% Employment Generation Subsidy for any employee, towards employees EPF and ESI for seven years; and";
- (iii) in Clause 5.19, sub-clause (b) shall be substituted by the following, namely;-
"(b) 40% additional Employment Generation Subsidy in the form of reimbursement of employers contribution, subject to upper limit of 90% Employment Generation Subsidy for any employee, towards employees EPF and ESI for seven years; and";
- (iv) after the existing clause 5.19 and before Clause 5: List-2, the following new Clauses 5.20, 5.21 and 5.22 shall be inserted, namely;-

"5.20 Active Pharmaceutical Ingredients (API) Sector: Enterprises making an investment equal to or above rupees five crores in Active Pharmaceutical Ingredients (API) sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery, subject to a maximum of rupees fifty lakh.

5.21 Sports Goods Sector: Enterprises making an investment equal to or above rupees 2 crores in Sports Goods Sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery, subject to a maximum of rupees twenty five lakh.

5.22 Toys Sector: Enterprises making an investment equal to or above rupees 2 crores in Toys Sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, for making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery, subject to a maximum of rupees twenty five lakh.";

- (v) In Clause 5:List-2, in the existing heading for the existing expression "(xlviii)", the expression "(lxi)" shall be substituted.

3. Amendments in Clause 6.2- In clause 6.2 of the Scheme:-

- (i) In sub-clause (xv) the existing expression "ten crore" shall be substituted by "five crores"; and
- (ii) after the existing item number (xx) and before the existing proviso to the said sub-clause, the following new item numbers (xxi) and (xxii) shall be inserted, namely;-
- "(xxi) Gems & Jewellery Bourse developed by an enterprise or Special Purpose Vehicle making an investment equal to or above rupees fifty crores;
- (xxii) e-Charging and Swapping Station developed by an enterprise making an investment in equipments equal to or above rupees twenty five lakh."

4. Amendments in Clause 7.- In clause 7 of the Scheme, after existing Clause 7.12 and before the clause 8 of the Scheme, the following new Clauses 7.13 and 7.14 shall be inserted, namely;-

"7.13 Healthcare Sector: Enterprise making an investment equal to or above rupees five crores in Healthcare Sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, making an investment in plant & machinery, for a period of five years subject to a maximum of rupees twenty five lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in plant & machinery and equipments, subject to a maximum rupees twenty five lakh."

7.14 e-Charging and Swapping Station Sector: Enterprise making an investment equal to or above rupees twenty five lakh in e-charging and Swapping Station sector, shall be granted the following benefits:-

- (i) 5% Interest Subsidy on term loan taken by enterprise from Financial Institutions or State Financial Institutions or Banks recognized by Reserve Bank of India, making an investment in equipments, for a period of five years subject to a maximum of rupees two lakh per year; or
- (ii) Capital Subsidy equivalent to 20% of investment made in equipments, subject to a maximum of rupees four lakh."

5. Amendment in Clause 8.- In clause 8 of the Scheme:-

After existing Clause and before the clause 8A of the Scheme so inserted, the following new proviso and explanation thereto shall be inserted, namely;-

"Provided that the provisions mentioned in (a), (b) and (c) of clause 8A shall be applicable to all the eligible enterprises, making an investment in Most Backward & Backward Areas, other than a cement manufacturing enterprise.

Explanation: Most Backward & Backward Areas includes Tribal Areas as notified vide order no. F.12(39) FD/Tax/2019-Pt.-I-232 dated 04.09.2019."

6. **Insertion of Clause 8A.-** After proviso to clause 8 so inserted and before the clause 9 of the Scheme, the following new clause 8A shall be inserted, namely:-

"8A. DR. B.R. AMBEDKAR SPECIAL PACKAGE FOR PROMOTION OF SC/ST ENTERPRISES

An eligible SC/ST enterprise as defined in clause 2 (Ixxiv-a) shall be granted the following additional benefits, in addition to the other benefits mentioned in other clauses of the Scheme:-

- (a) investment limit shall be reduced to 50% as prescribed in the relevant clauses;
- (b) maximum extent of subsidy shall be 200% of the EFCI under Clause-11;
- and
- (c) the benefit of interest subsidy or capital subsidy shall be as follows, if the same is not applicable and has not been availed under any other clause of the Scheme-
 - (i) 5% Interest Subsidy on term loan taken by an enterprise from financial institutions or State Financial Institutions or Banks recognized by Reserve Bank of India for making an investment in plant & machinery or equipments for a period of five years, subject to a maximum of rupees twenty five lakh per year; or
 - (ii) Capital Subsidy equivalent to 15% of investment made on plant & machinery or equipments, subject to a maximum of rupees two Crores."

7. **Amendment in Clause 9:-** The existing sub-clause 4 of clause 9, shall be substituted by the following, namely:-

"9.4 The District Level Screening Committee (DLSC) shall have jurisdiction over all Micro, Small and Medium Enterprises (MSME) of manufacturing and service sector, as defined in clause-2(Ix) of the Scheme."

8. **Amendments in Clause 11.-** In Clause 11 of the Scheme.-

- (i) in column 3 at serial number 'c' of the table of the Clause 11.2, for the existing expression "150%" the expression "200%" shall be substituted;
- (ii) in column 2 at serial number 'e' of the table of the Clause 11.2 for the existing expression, "Women/Schedule Caste (SC)/Schedule Tribe (ST)/Person with disability (PwD) enterprise and TSP enterprise" the expression "Women and Person with disability (PwD) enterprise" shall be substituted; and
- (iii) after existing serial number 'f' of the table of the Clause 11.2, the new serial number 'g' shall be inserted, namely:-

Sr. No.	Category of Enterprise	Maximum extent up to which enterprise is eligible for Subsidy
(1)	(2)	(3)
g	Scheduled Caste (SC)/ Scheduled Tribe (ST)	200% of eligible fixed capital investment as approved by the appropriate screening committee.

- (iv) The existing sub-clause (ii) of clause 11.4 shall be substituted by the following, namely:-

"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 and/or equipments or apparatus or development of infrastructure."

By order of the Governor,

(Tina Dabi)

Joint Secretary to the Government

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1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1(b) of today's extra ordinary Gazette. It is requested that 10 copies of this order may be sent to this department and 10 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan
6. Commissioner, Industries Department.
7. PS to Chief Secretary, Government of Rajasthan.
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Joint Secretary to the Government



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