



Govt. of Uttarakhand

Industrial Department Section-2
No- 2930/VII-II/123-industry/08/ 2011
Dehradun, dated : 18 November, 2011

Office-Memorandum

The Special Integrated Industrial Incentive Policy, 2008 is promulgated by the notification no. 488 / industrial Development/VII-II-08/2008 dated 28 February 2008 for incentive of industrialization and promotion of industrial development in hilly areas of the State of Uttarakhand. Under the said policy in order to incentives & facilities, concessions and easiness of procedures, increasing the enhance employment opportunities etc., the Hon'ble Governor is pleased to sanction following amendments in Special Integrated Industrial Incentive Policy, 2008 for industrial development of remote and hilly areas.

The Special Integrated Industrial Incentive Policy (As amended/as modified), 2011

2- In the Special Integrated Industrial Incentive Policy, 2008, the provisions set out in column 1 below, the provisions as set out in column 2 shall be substituted; namely-

Column - 1	Column - 2
Existing Provisions	provisions hereby substituted
Para-2 Classification of Remote and Hilly regions Category-B The entire territories of District Pauri Garhwal, Tehri, Almora and Bageshwar including the Development Blocks forming the hilly areas in District Dehradun and Nainital except the territories comprising Doiwala, Vikashnagar, Sahaspur and Raippur Blocks in District Dehradun and the territories comprising the Haldwani and Ramnanar Blocks in District Nainital.	Para-2 Classification of Remote and Hilly regions Category-B The entire territories of District Pauri Garhwal, Tehri, Almora and Bageshwar including the Development Blocks forming the hilly areas in District Dehradun and Nainital except the territories comprising Doiwala, Vikashnagar, Sahaspur and Raipur Blocks in District Dehradun and the territories comprising the Haldwani and Ramnanar Blocks in District Nainital. The eligible manufacturing industries set up in Ramnagar and Haldwani Blocks of District Nainital and in places situated above 650 metres from the sea level in Raipur and Sahaspur Blocks of Dehradun District (Selakui/Langha road, Patelnagar, Mohebbe-wala/ Lal tappad, Kunwawala etc. shall not be included), will be eligible only for Special State Capital Investment Subsidy and Special Interest Subsidy as per admissible limits/quantum in areas classified as Category-B. In addition to this on the establishment of industrial estates/areas by private entrepreneurs in that area, the 50 percent amount of total spent on infrastructure of the estate/area, maximum Rs. 50 lakhs, shall be admissible as grant under the referred Land Resources Development Incentive Scheme.

<p>Para-3 Validity period of the scheme- This scheme shall come into force with effect from the 1st day of April 2008 and shall remain in operation till 31 March 2018 unless amended otherwise.</p>	<p>Para-3 Validity period of the scheme- This scheme shall come into force with effect from the 1st day of April 2008 and shall remain in operation till 31 March 2018 unless amended otherwise. Eligible units who will be established upto 31 March 2015, the benefit of referred incentive facilities in the scheme for the term of ten years from the date of establishment shall be admissible. After that units who will be established upto March, 2018, the benefit of referred incentive for the term of 9, 8 and 7 years, such as from the date of starting production shall be admissible.</p>
<p>Para-4 Industrial units covered by the Scheme and its field of eligibility- The Industrial units identified in the manufacturing and service sector, which came into existence after the 1st day of April 2008, when this scheme came in operation, after obtaining necessary approval/ registration from the Ministry of Commerce and Industries, Government of India or from the District Industries Centre of the respective district shall be eligible for the facilities/ concessions provided under this Package Scheme. These facilities shall not be available for the expansion and modernization of the already established industry.</p>	<p>Para-4 Industrial units covered by the Scheme and its field of eligibility- The Industrial units identified in the manufacturing and service sector, which came into existence after the 1st day of April 2008, when this scheme came in operation, after obtaining necessary approval/ registration from the Ministry of Commerce and Industries, Government of India or from the District Industries Centre of the respective district shall be eligible for the facilities/ concessions provided under this Package Policy. For the financial incentive facilities the notified places/classified district under the policy such all manufacturing industrial units, who is established prior from the date of 01-04-2008, increase their existing fixed capital investment more than 25 percent and his existing production capacity to be increased more than 25 percent after the date of this amended notification/office memorandum than such all manufacturing units shall also be admissible of referred financial incentive facilities in policy /scheme.</p>
<p>Para-5 Fiscal and Concessional incentives under the Special Integrated Promotion Scheme Policy- (1) Land Resource Development Incentive scheme. (iv) The procedure of alteration of land use of land buy by industrialist shall be made accessible and easy.</p>	<p>Para-5 Fiscal and Concessional incentives under the Special Integrated Promotion Scheme Policy- (1) Land Resource Development Incentive scheme. (iv) The procedure of alteration of land use of land buy by industrialist shall be made accessible and easy. In Micro industries to be established in the other hilly areas excluding the including areas in master plan, the land use change certificate shall not be necessary.</p>
<p>Para-10 Marketing promotion incentive- The manufacturing/price industrial units situated in the remote hilly regions of the State shall be given price on Government purchase at</p>	<p>Para-10 Marketing promotion incentive- The units to be established in hilly areas classified in Category-A or B areas, Price/ Purchase preference in Government purchases, at the rate of 20 percent in place of 10 percent shall be provided.</p>

the rate of 10 percent as support preference price on priority basis.

Para-11 Quantum of the financial assistance incentive -

1- All capital subsidy schemes shall be released in such manner that the total benefit drawn from all the capital and special capital incentive schemes shall not to more than sixty percent of the fixed capital investment made on the industrial unit or Rupees 60 lakhs, whichever is less.

Para-11 Quantum of the financial assistance incentive -

1- All capital subsidy schemes shall be released in such manner that the total benefit received from Govt. of India as Capital Subsidy and Special Capital Subsidy from the State Govt. shall not to more than sixty percent of the fixed capital investment made on the industrial unit or Rupees 60 lakhs, whichever is less. Under the fixed maximum limit upto Rs. 60 lakhs, the financial incentives from reimbursement assistant as reimbursement of Value Added Tax, reimbursement of electricity bills, quality certification incentive assistance, interest subsidy assistant, facility of special State transportation, subsidy etc. shall not be included. If any unit has obtained grant as capital subsidy from State Government than the unit shall be eligible for the State Capital Subsidy from only one source of State Government.

14. Additional/new provisions -

- (1) Identified enterprise-7 in para-1 of policy-"Panchagabya dabya" industry.
- (2) The power for allotment of land/plot in industrial areas/mini industrial estates of hilly areas shall be vested in District Udyog Mitra constituted under the chairmanship of the District Magistrate.
- (3) Eleven Industrial Hubs (industrial area) shall be developed through the SIDCUL in hill areas, which will be equipped with modern infrastructure facilities and the land shall be provided to the industrialist on proper prices. For the establishment of industrial areas, 'Land Bank' shall be created by the SIDCUL after the selection of appropriate places with the assistance of District Industries Centres and District Administration. In the established mini industrial areas/infrastructure of the Industries Department infrastructure facilities shall be developed by the SIDCUL/SIDA.
- (4) "Enterprises Promotion and Single Window Facilitation Center" shall be established in every District Industry Centres. The officers of all department/institutions (SIDCUL, mining, khadi) under the Industrial Development Department shall be appointed and entrepreneurs shall be provided all information regarding all policies, programmes and schemes of the State Government. These centres shall conduct Entrepreneurship Development Training Programmes. These centres will be connected from the head quarter of industrial Directorate and SIDCUL through the video conferencing facilities and direct dialogue shall be conducted with the industrialist. The direct dialogue shall also be conducted from time to time with the higher officers and experts, bank officers and specialized institutions.

By Order
Rakesh Sharma
Principal Secretary.

No- 2930/VII-II/123-industry/08/ 2011/ dated as above.

Copy forwarded to the following for information and necessary action:-

1. Secretary to the Governor of Uttarakhand.
2. Principal Secretary to the Hon'ble Chief Minister, Government of Uttarakhand.
3. Personal Secretary, Chief Secretary, Government of Uttarakhand.
4. All Principal Secretary/Secretary, Government of Uttarakhand.
5. Commissioner Garhwal Region/Kumoun Region.
6. Account General, Uttarakhand.
7. Director, Industrial, Industrial Directorate, Uttarakhand, Dehradun.
8. All District Magistrate, Uttarakhand.
9. Managing Director, SIDCUL.
10. Senior Treasury Officer, Uttarakhand, Dehradun
11. All General Manager, District Industrial Center, Uttarakhand.
12. Director, NIC, Secretariat Campus, Dehradun.
13. Joint Director, Government Printing Press Roorkee for publication in the Ordinary Official Gazette of the said office memorandum and supplying 500 copies of the same to the Government.
14. Guard file.

By Order

Kishan Nath
Additional Secretary.

**Government of Uttarakhand
Industrial Department Section-2
No- 2930/VII-II/123-industry/08/ 2011
Dehradun, dated : 18 November, 2011**

Office-Memorandum

The Special Integrated Industrial Incentive Policy, 2008 is promulgated by the notification no. 488/industrial Development/VII-II-08/2008 dated 28 February 2008 for incentive of industrialization and promotion of industrial development in hilly areas of the State of Uttarakhand. Under the said policy increasing the incentive facilities, concessions and easiness of procedures, increasement of the occasion of employment etc., the Hon'ble Governor is pleased to make as per following amendment in Special Integrated Industrial Incentive Policy, 2008 for industrial development of remote and hilly areas.

The Special Integrated Industrial Incentive Policy (As amended/as modified), 2011

3- In the Special Integrated Industrial Incentive Policy, 2008, the provisions set out in column 1 below, the provisions as set out in column 2 shall be substituted; namely-

Column - 1	Column - 2
Existing Provisions	provisions hereby substituted
<p>Para-2 Classification of Remote and Hilly regions Category-B The entire territories of District Pouri Garhwal, Tehri, Almora and Bageshwar including the Development Blocks forming the hilly areas in District Dehradun and Nainital except the territories comprising Doiwala, Vikashnagar, Sahaspur and Raippur Blocks in District Dehradun and the territories comprising the Haldwani and Ramnanar Blocks in District Nainital.</p>	<p>Para-2 Classification of Remote and Hilly regions Category-B The entire territories of District Pouri Garhwal, Tehri, Almora and Bageshwar including the Development Blocks forming the hilly areas in District Dehradun and Nainital except the territories comprising Doiwala, Vikashnagar, Sahaspur and Raippur Blocks in District Dehradun and the territories comprising the Haldwani and Ramnanar Blocks in District Nainital. The admissible limit/quantum in classified areas of category-B of special State capital gratuity and special interest incentive assistant under the policy of manufacturing eligible industrial units shall also be available in such places (Selakui/Langha road, Patelnagar, Mohebbewala/ Lal tappad, Kunwawala etc. shall not be included), which height more than 650 meter of Block Development Sahaspur and Raipur of District Dehradun and Blocks Development Ramnagar and Haldwani of District Nainital. In addition on the establishment of industrial unit from private partnership in that area the fifty percent amount of total spent, maximum Rs. 50 lakh shall be admissible as grant under the referred land resources development incentive scheme.</p>

<p>Para-3 Validity period of the scheme- This scheme shall come into force with effect from the 1st day of April 2008 and shall remain in operation till 31 March 2018 unless amended otherwise.</p>	<p>Para-3 Validity period of the scheme- This scheme shall come into force with effect from the 1st day of April 2008 and shall remain in operation till 31 March 2018 unless amended otherwise. Eligible units who will be established upto 31 March 2015, the benefit of referred incentive facility in scheme for the term of ten years from the date of establishment shall be admissible.</p>
<p>Para-4 Industrial units covered by the Scheme and its field of eligibility- The Industrial units identified in the manufacturing and service sector, which came into existence after the 1st day of April 2008, when this scheme came in operation, after obtaining necessary approval/ registration from the Ministry of Commerce and Industries, Government of India or from the District Industries Centre of the respective district shall be eligible for the facilities/ concessions provided under this Package Scheme. These facilities shall not be available for the expansion and modernization of the already established industry.</p>	<p>Para-4 Industrial units covered by the Scheme and its field of eligibility- The Industrial units identified in the manufacturing and service sector, which came into existence after the 1st day of April 2008, when this scheme came in operation, after obtaining necessary approval/ registration from the Ministry of Commerce and Industries, Government of India or from the District Industries Centre of the respective district shall be eligible for the facilities/ concessions provided under this Package Policy. For the financial incentive facilities the notified places/classified district under the policy such manufacturing industrial units, who is established prior from the date of 01-04-2008 and increase in his exist immovable capital investment more than 25 percent and his production capacity to be increased more than 25 percent, than such all production units shall also be admissible of referred financial incentive facilities in policy /scheme.</p>
<p>Para-5 Fiscal and Concessional incentives under the Special Integrated Promotion Scheme Policy- (1) Land Resource Development Incentive scheme. (iv) The procedure of alteration of land use of land buy by industrialist shall be made accessible and easy.</p>	<p>Para-5 Fiscal and Concessional incentives under the Special Integrated Promotion Scheme Policy- (1) Land Resource Development Incentive scheme. (iv) The procedure of alteration of land use of land buy by industrialist shall be made accessible and easy. In minor industries to be established in the other hilly areas excluding the including areas in master plan, the land use alteration certificate shall not be necessary.</p>
<p>Para-10 Marketing promotion incentive- The manufacturing/price industrial units situated in the remote hilly regions of the State shall be given price on Government purchase at the rate of 10 percent as support preference price on priority basis.</p>	<p>Para-10 Marketing promotion incentive- The units to be established in hilly areas, who is in category -A or B, price on Government purchase at the rate of 20 percent in place of 10 percent shall be given as support preference price on priority basis.</p>

Para-11 Quantum of the financial assistance incentive -

1- All capital subsidy schemes shall be released in such manner that the total benefit drawn from all the capital and special capital incentive schemes shall not to more than sixty percent of the fixed capital investment made on the industrial unit or Rupees 60 lakh, whichever is less.

Para-11 Quantum of the financial assistance incentive -

1- All capital subsidy schemes shall be released in such manner that the total benefit drawn from all the capital and special capital incentive schemes shall not to more than sixty percent of the fixed capital investment made on the industrial unit or Rupees 60 lakh, whichever is less. Under the fixed maximum limit upto Rs. 60 lakh, the concerning financial incentive from reimbursement assistant as reimburse-ment of Value Added Tax, reimburse-ment of electricity bill, certification incentive assistance, interest incentive assistant, facility of special State transportation, gratuity shall not be included. If any unit has obtained grant as capital gratuity from State Government than the unit shall be admissible facility of State capital gratuity from only one source of State Government.

14. Additional/new provisions -

- (5) Identified enterprise-7 in para-1 of policy-"Panchagabya dabya" industry.
- (6) The right of land, plot allotment in establishment of industrial unit/minor establishment of industrial unit in hilly areas shall be district industrial mitra constituted under the presiding of the District Magistrate.
- (7) Eleven Industrial Hub (industrial area) shall be developed through the SIDCUL in hill area, who will be less with modern fundamental facilities and the land shall be provide to the industrialist on proper prices. For the establishment of industrial area, the land bank shall be made by the SIDCUL after the selection of proper places with the assistance of District Industrial Centers and District Administration. Established minor industrial units/infrastructure by the industrial department in areas and general facilities shall be developed by the SIDCUL/SIDA.
- (8) An Enterprises Promotion and Single Window Facilitation Center shall be established in every district industry centers. The officers of all department/institutions (SIDCUL, mining, khadi) included under the industrial development shall be appointed and shall be provide the all information regarding all policies, programmes and schemes of the State Government on these centers to the industrialist. These centers shall be conducted Industrial Development Training Programme. These center will be connected from the headquarter of industrial Directorate and SIDCUL through the video connectivity and direct dialogue shall be conducted with the industrialist. The direct dialogue shall also be conducted from time to time with the higher officers of experts, bank officers and special institutions

By Order

Rakesh Sharma
Principal Secretary

No- 2930/VII-II/123-industry/08/ 2011/ dated as above.

Copy forwarded to the following for information and necessary action:-

15. Secretary to the Governor, Government of Uttarakhand.
16. Principal Secretary to the Hon'ble Chief Minister, Government of Uttarakhand.
17. Personal Secretary, Chief Secretary, Government of Uttarakhand.
18. All Principal Secretary/Secretary, Government of Uttarakhand.
19. Commissioner Garhwal Division/Kumoun Division.
20. Account General, Uttarakhand.
21. Director of Industries, Directorate of Industries, Uttarakhand, Dehradun.
22. All District Magistrate, Uttarakhand.
23. Managing Director, SIDCUL.
24. Senior Treasury Officer, Uttarakhand, Dehradun
25. All General Manager, District Industries Center, Uttarakhand.
26. Director, NIC, Secretariat Campus, Dehradun.
27. Joint Director, Government Printing Press Roorkee for favour of publication in the Ordinary Official Gazette of the said office memorandum and supplying 500 copies of the same to the Government.
28. Guard file.

By Order

Kishan Nath
Additional Secretary.

**Government of Uttarakhand
Industrial Department Section-2
No- 2931/VII-II/123-industry/08/ 2011
Dehradun, dated : 18 November, 2011**

Office-Memorandum

The Hon'ble Governor is pleased to make following amendment in the Special Integrated Industrial Incentive Rules, 2008 constituted by the notification no. 1961/VII-II-08/123-industry/08 dated 15 October, 2008 for guidelines of implementation of other points of declared grant facilities/ concessions and policies in industrial policy for hilly areas/districts for implementation of Special Integrated Industrial Incentive Policy, 2008 is affective from the date of 1st April, 2008 by the notification no. 488/seven-II-08/2008 dated 29 February, 2008 of Industrial Development Department.

- 2- The following provision shall be substituted in place of the existing provision-2 under the provision of fixed capital investment in para-9 of the Special Integrated Industrial Promotion Rules, 2008 ; namely-

Column - 1	Column - 2
Existing provision	provision hereby substituted
<p>2. Building- The actual expenditure incurred on the purchase or construction of the workshop building shall be deemed to be the actual cost of the building. The residential houses and the office buildings shall not be treated under the title of "Building". Where the investment has been made on the installation of machines and equipment in a rented private building; it will be necessary to get the rent agreement registered at least for a period of 15 years for the purposes of entitlement of the Capital Subsidy under the scheme. There will be no limit of the tenancy period where a building has been acquired from a Government institution.</p>	<p>2. Building- The actual expenditure incurred on the purchase or construction of the workshop building shall be deemed to be the actual cost of the building. The residential houses and the office buildings shall not be incorporated under the title of building. For the entitlement of subsidy on the installed machinery and equipments in a rented private building or lease hold building in hilly areas, the minimum rented period shall be 07 years and the minimum lease hold period shall be 10 years respectively. The unit must be under production for the period of minimum 03 years. For premises taken from the Government/ Government Institutions, no minimum period is required.</p>

By Order

**Rakesh Sharma
Principal Secretary**

No- 2931/VII-II/123-industry/08/ 2011/ dated as above.

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6. Account General, Uttarakhand.
7. Director of Industries, Directorate of Industries, Uttarakhand, Dehradun.
8. All District Magistrate, Uttarakhand.
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By Order

Kishan Nath
Additional Secretary

**Government of Uttarakhand
Industrial Department Section-2
No- 2932/VII-II/123-industry/08/ 2011
Dehradun, dated : 18 November, 2011**

Office-Memorandum

The Hon'ble Governor is pleased to make following certain amendment in the Reimbursement Rules, 2008 or Admissible Value Added Tax on sale of self made productions by newly industries of productive areas constituted on serial no. 1 for concession from admissible value added tax on sale of self made productions to the productive/producer by the notification no. 2373/VIII-II/123-industry/08 dated 15 October, 2008 for mentioned incentive, facilities in para 5 for the industrial policy of hilly areas/districts for implementation of Special Integrated Industrial Incentive Policy, 2008 is affective from the date of 1st April, 2008 by the notification no. 488/seven-II-08/2008 dated 29 February, 2008 of Industrial Development Department.

2- In the reimbursement Rule, 2008 of admissible value added tax on sale of self made production by new industries of productive areas, the rule 5 and 6, the present provisions set out in column 1 below, the provisions as set out in column 2 shall be substituted; namely-

Column - 1	Column - 2
Existing provision	provision hereby substituted
<p>5. Admissible VAT Charges- The Value Added Tax which they have paid on the sale of their produced goods to the eligible industrial units/ enterprises shall be directly reimbursed after the determination of their claim on the basis of the merit of their eligibility. The maximum limit of reimbursement of the VAT Subsidy for the enterprises classified under Category-A districts shall not be more than 90 percent and the enterprises classified under Category-B districts shall not be more than 75 percent of the total VAT payable by them. The bonafide and permanent residents of the Uttarakhand State, who have established their industrial units in the districts classified under Category B shall also be eligible for the reimbursement of the VAT at the rate equivalent (i.e.90 percent) to the eligible entrepreneurs in the districts classified under Category-A.</p>	<p>5. Admissible VAT Charges- The liability due on input (from purchase within the state) and output tax shall be paid by the industries department or agencies nominated by the industries department to the commercial tax department on the verification by the tax verification officer on behalf of entrepreneur. By this VAT chain will remain unbroken and entrepreneur shall also eligible for the due exemption. For the implementation of this such units the return of the sale shall be submitted by the unit to the commercial tax department for the closing month by 10th day from the next month so that the return is received in the commercial tax department within the fixed date. The units whose claim for input tax is more than output tax after one year of its operation shall not be eligible for reimbursement.</p>

6. Procedure for sanctioning of the disbursement for the reimbursement claims of Value Added Tax (VAT)-

The directorate of Industries of State will act as a nodal agency for the disbursement of reimbursement assistance for value added tax and after the approval of State/District Level Committee constituted for taking decision for eligibility of reimbursement claim, the disbursement will be made to unit through General Manager, District Industries Centre as per budget received from Government for the purpose.

6. Procedure for sanctioning of the disbursement for the reimbursement claims of Value Added Tax (VAT)-

The notification regarding tax rebate shall be issued by the Finance Department with the consultation of Industrial Development Department under sub-section (6) of section 4 of the Value Added Tax Act, 2005.

The annual review of units availing the concessions shall be jointly done by the nominated officers of commercial tax department. It will be essential for such units, who seek benefits in purchase have to get registered TIN No. within the State. The exempted units from VAT by the Industrial development department shall be deposited the same amount of rebate to the Commercial Tax Department by the Industrial Department. The procedure for depositing this amount will be jointly decided by Commercial Tax/Industrial Development/Finance Department. The purchase within the state, input tax reimbursement shall be made by the Industrial Development Department by the final tax assessment.

By Order;

Rakesh Sharma
Principal Secretary

No- 2932/VII-II/123-industry/08/ 2011/ dated as above.

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By Order

Kishan Nath
Additional Secretary

Detailed Guidelines/Notifications
Government of Uttarakhand
Industrial Development Section-2
No: 488/VII-II/08/08 Dehradun Dated 29 February, 2008

Notification

The Governor is pleased to accord sanction to promulgate the Special Integrated Industrial Promotion Policy 2008 for the hilly and remote areas of Uttarakhand in order to promote the industrial development and accelerate the pace of industrialization in the State and for providing employment opportunities in the industrial sectors in the State through coordinated and planned industrial development.

Policy Objectives:

The objective of this policy is to accelerate the pace of industrial development in the industrially backward, remote and backward hill regions of the State for the development of entrepreneurship, extending infrastructure facilities and fillip to market access and financial assistance to the entrepreneurs intending to set up industries in these areas. This will help to remove the economic backwardness of the hilly regions by generating the employment opportunities along with the possibilities checking the migration from these areas. In view of the difficult geographical situations, environmental and social conditions, this policy seeks to endeavour to promote the establishment of the industries based on the locally available resources and the limits of quantum and admissibility of grant-in-aid/incentives/facilities have been prescribed by identifying the industries in the manufacturing/production and service sector to promote coordinated and integrated industrial development in this special scheme. The industrial activities identified in the manufacturing and service sector are broadly categorized as under:-

1. The Manufacturing Industries classified under Green and Orange Categories which are of non-polluting in nature.
2. The industrial activities included in the Thrust Area Industries declared by Government of India under the Special Industrial Promotion Package for the State.
3. Activities having the status of Industry declared by the State Government such as the poultry farming and tourism.
4. The following activities included in the Service Sector and other sector industries declared under the Special Package Scheme, 2007 for the North Eastern States;
 - (A) Service Sector-
 - Hotel, adventure and Leisure sports including the ropeways,
 - Nursing home with Medical and health services facilities,
 - Vocational training institutes such as institutes of hotel management, catering and food craft, and entrepreneurship development training, nursing and paramedical, civil aviation related training, fashion designing and industrial and skill development training,
 - (B) Bio-technology Industry
5. Protected Agriculture and Horticulture(Poly House), Cold Storage and like activities,
6. A. Petrol and Diesel pumping and filling, gas go-downs.
B. Classification of the Remote Hilly regions

The following hilly areas have been categorized for the entitlement of financial incentives under the Integrated Industrial Package Scheme declared for the remote hilly regions:-

Category-A:

The remote hilly and border districts of the State including the newly created districts comprising the entire hilly territories of the districts Uttarkashi, Pithoragarh, Chamoli, Champavat, Rudraprayag.

Category-B:

The entire territories of district Pauri Garhwal, Tehri, Almora and Bageshwar including the Development Blocks forming the hilly areas in district Dehradun and Nainital except the territories comprising Doiwala, Vikasnagar, Sahaspur and Raipur Blocks in district Dehradun and the territories comprising the Haldwani and RamNagar Blocks in district Nainital.

3. Validity period of the Scheme:

This Scheme shall come into force with effect from the 1st day of April 2008 and shall remain in operation till 31 March 2018 unless amended otherwise.

4. Industrial units covered by the Scheme and its field of eligibility:

The industrial units identified in the manufacturing and service sector, which came into existence after the 1st day of April 2008, when this scheme came in operation, after obtaining necessary approval /registration from the Ministry of Commerce and Industries, Government of India or from the District Industries Centre of the respective district, shall be eligible for the facilities/concessions provided under this Package Scheme. These facilities shall not be available for the expansion and modernization of the already established industry.

5. Fiscal & Concessional incentives under the Special Integrated Promotion Scheme Policy The detailed features of the grant-in-aid facilities/fiscal incentives/ concessions provided under the Special Integrated Promotion Scheme Policy are given as under:-

(1). Land resource development promotion scheme:

- The industrial enterprises in the manufacturing and production sector shall be allotted land on priority basis after completing the works of setting up the required basic infrastructure and public utilities services such as supply of water and electricity, roads and sewer lines, and connecting approach roads in the mini industrial estate/area developed in the State Government,
- The total exemption from payment of stamp duty payable on the registration of the sales deed or lease deed in purchase of plot in the industrial estates developed by the State Government or owned by the private entrepreneurs,
- In case any private entrepreneur directly purchases land outside the industrial estate/area for the purpose of setting up any industrial unit, or a mega project or for installation of plant in the manufacturing and service sector, shall be entitled for total exemption from stamp duty for registration of the Sale Deed of the land. The necessary formalities required for giving effect to any change in land use purchased by the entrepreneur for industrial purposes shall be made simple and easy,
- The participation of entrepreneurs in forming Cooperative societies for the maintenance of the

industrial areas/estates shall be encouraged. In case the entrepreneurs in the industrial areas/estates form their own cooperative societies to maintain the estates, the society shall be entitled for a Grant- in- aid to the tune of Rupees fifteen lakhs in lump sum, which may be (in the ratio of 1:5) five times the share capital of investment made, by the members of the society and which shall be deposited by the society in any bank as fixed deposit and the interest earned by the society on the fixed deposit shall be used for the maintenance of the industrial estate.

- The minimum limit of land area required for setting up industrial estates in the hilly regions shall be 02 (Two) acres. In this regard the guidelines provided by the Govt. of India stipulates the use of fallow land as notified or the un-irrigated land or other available land resources with the help of public and private participants shall be encouraged.
- An amount of maximum Rupees 50 lakhs or fifty percent of the expenditure incurred by the sponsors on the establishment of industrial areas/estates or setting up mega projects in the estate including the basic infrastructure requirements such as power and water supply, construction of roads, approach roads and drainage system.

2. The Special State Capital Investment Subsidy: The Special State Capital Subsidy Scheme being implemented in the remote and hilly areas shall be merged with this scheme. Department of Industrial Development, Government of Uttarakhand vide G.O. No 1644 /VII/98 dated 13, June 2005. The following subsidy shall be provide to the eligible industries coming into existence after 1 April, 2008 for the construction of workshop, plant building and investments made towards the purchase of machinery and equipment:

- The industries in the category-A districts shall be provided capital incentive at the rate of 25 percent of the total investment subject to a maximum of Rupees 30 lakhs.
- The industries in the category-B districts shall be provided capital incentive at the rate of 20 percent of the total investment subject to a maximum of Rupees 25 lakhs.

3. Special Interest Subsidy Incentive: Pursuant to the provision contained in the Department of Industrial Development, Government of Uttarakhand G.O. No 1050/I.D./Int.Incent.Comp.-7/2004-169 Industry dated 24 May, 2004 the Small-Scale industries applying for loan in the remote hilly regions of the State shall be entitled for the special component of interest incentive at the rate of 5 percent subject to the maximum of Rupees 3 lakh per unit per annum. This scheme is valid upto 31 March, 2008 but the industrial units situated in the remote and hilly regions of the State shall continue to avail of this facility with the following conditions even after 01.04.2008:

- The industries seeking loan through the funding banks/financial institutions in the Category A districts shall be given incentive of simple interest upto 6 percent of the total loan sanctioned subject to a ceiling of Rupees 5 lakhs per unit per annum and in Category B districts shall be given for interest incentive of simple interest of upto 5 percent subject to a ceiling of Rs 3 lakhs per unit per annum.
- All industrial enterprises/identified industries in the manufacturing /production and service sector shall be entitled for the interest incentive under the scheme.

4 Concessions in Electricity Bills to new industrial units:

- All new industrial units engaged in manufacturing and production of goods including the industrial enterprises engaged in the activities in service sector may be accorded upto 100 percent rebate or exemption on electric bills for a period of ten years for the electricity

- consumed during production or service sector activities as the case may be and office work.
 - The industrial units where consumption of power is comparatively higher such as hotels/motels, resorts, guest houses, steel rolling mills, electric furnaces or the like activities, shall not be eligible for power concession.
 - The industries based on the fruit preservation, herbal and medicinal plants and domestic produce shall be given preference, the local producers and entrepreneurs shall be encouraged and Non-polluting industries will be promoted.
- 5. Reimbursement of Value Added Tax to the manufacturing and production units by the State Government on the sale of the self-produced goods:** Reimbursement of the Value Added Tax to the entrepreneurs engaged in the industrial activities in the Category A districts shall be made effect under the Scheme upto 90 percent of the VAT payable by such units and 75 percent to the industries situated in the category B districts.
- 6. Special State Subsidy Scheme on Transport:** Pursuant to the Central Transport Subsidy Scheme, 1972 the industrial units to be established in the hilly areas of the State shall be given subsidy at the rate of 75 percent for transportation charges for five years under the Central Transport Subsidy Scheme for the transportation of raw material from the nearest Railway head to the worksite of the unit and transportation of finished goods from the factory to the nearest Railway head. In order to promote the industrial units based on the local resources in the hilly areas and to compensate the increase in cost of internal transportation of raw material, Grant-in-aid which shall be calculated at the rate of 5 percent of the total Annual turnover on sales of the goods in the areas specified under category A and 3 percent to the industries specified in the areas under category B shall be given to such units. The value of annual turnover on the sale of goods in a particular unit shall be determined and verified from the Annual return filed by the unit in the Trade Tax Department of the State Government.
- 7. Fiscal incentive for the establishment of mega projects:** Pursuant to the Industrial Policy, 2003 announced by the State Government, the Mega projects engaged in non polluting manufacturing process with the capital investment target of more than Rs. 5 crores have been classified as mega projects for the purpose of entitlement of fiscal assistance. Such mega projects shall be entitled for the fiscal and non-fiscal assistance and exemptions declared by the State Government under this Scheme.
- Special attention shall be focused on the training of entrepreneurship for the local population for the growth and development of entrepreneurship and the training of the technical manpower resource which will pave the way for the individual initiative to set up industrial venture on their own. In organizing these training programmes according to the needs of the industries with proper coordination and cooperation with the ITIs, polytechnique institutes, engineering colleges and universities of the State to seek their guidance and help in this regard. If any special survey or study is required the same shall be done with the funds available under the scheme.
 - Participation of Private and Public institutions shall be encouraged to establish an institute for the development of entrepreneurship skill for skill development management and training. If any private institution comes forward to create basic infrastructure for the management of skill

development and training with adequate facilities of machinery and tools required for such training, it shall be entitled for financial assistance and facilities under the Special Integrated Financial Incentive Scheme for hilly regions, which provides subsidy for the promotion of entrepreneurship and skill development training on the basis of Bench Marking System subject to the condition that the level of training skill is upto the prescribed standard and accredited with the prescribed norms of skill management training. Such industrial units and non Government organizations shall also be considered for providing financial assistance to organize skill development programs who will take initiative to provide employment to the trained personnel in their respective industrial undertakings/institutions or help in gaining them employment in other establishments. Special efforts shall be made to seek help from the specialized agencies/technical institutions to promote and develop industries based on the local resources in the State of Uttarakhand and necessary studies, research and surveys shall be sponsored.

9. Promoting industrial enterprises based on local resources:

- With a view to promote establishment of support system with common facilities in the selected areas of the hilly regions, an industrial workshop shall be established to operate as a Common Facility Centre. In order to run this Facility Centre efficiently and smoothly top priority shall be given to the proprietors, firms, companies and organizations. These centers shall be supported with financial assistance to carry out research and development activities on locally available raw materials such as pine-needles and fur leaves, sisal (agave), and other fibrous fruits and vegetables, herbs and medicinal plants by refining, processing and storage and packaging of the locally available raw material like fruits, vegetables, herbs etc. The marketing facilities shall also be provided to the units established in the region. The expenditure incurred by these centers on taping the natural resource goods by scientific methods and processing work done with the technical help/advise of the Forest Research Institute, CSIR, Engineering colleges and other technical institutes shall be reimbursed to them as consultancy-subsidy to the extent of 75 percent of the total cost on this expenditure. Besides, the Common Facility Centers will provide forward linkage service to the entrepreneurs and assistance in the Marketing.
- The financial incentives contained in the Industrial Policy 2003 stipulates the provision for financial assistance to the industrial units, for the certification of the quality and standardization of their goods by the recognized National /International institutions for quality control testing, and trade marking which shall be admissible to them at the rate of 75 percent of the cost incurred by them subject to the maximum limit of Rupees 2 lakhs only. Presently this facility is being provided to them only for the certification and patenting by ISO. Besides the above benefits being continued the industrial units shall be entitled for an additional subsidy by way of repayment of the 75 percent of the cost incurred by them subject to the maximum of Rupees 1 lakh for the certification of the quality and standardization of the goods produced by them to be certified by the nationally/ internationally recognized institutions on ISI marking, quality marking, BIS, FPO licensing, trade marking and registration of copy right.

10. Marketing promotion incentive:

- In order to provide support system to promote marketing of the goods produced by the entrepreneurs, they shall be allotted stalls free or at concessional rates to facilitate them to participate in the trade fairs and exhibitions organized at the national, state and district level.

- The craftsmen from the hilly regions of the State shall be provided support by way of reimbursement of travel fare and financial assistance for the transportation of their goods to participate in the trade fairs and exhibitions organized at the National, State and District level to promote marketing of the goods produced by them.
- The manufacturing and producing industrial units situated in the remote hilly regions of the State shall be given subsidy on Government purchase at the rate of 10 percent as support price on priority basis.

11. Quantum of the financial assistance incentives:

- All capital subsidy schemes shall be released in such a manner that the total benefits drawn from all the capital and special capital incentive schemes shall not be more than sixty percent of the fixed capital investment made on the industrial unit or Rupees 60 lakhs, whichever is less.
- The permanent and bonafide residents of the State will also be entitled similar assistance admissible to the maximum for setting up industry irrespective of the fact whether their industries are established in the areas specified under category A or B.

12. Procedure for the approval of the Scheme and grant of financial incentives:

- In view of the geographical situations, sociological and ecological conditions and the cultural environment of the remote hilly regions of the State, it becomes imperative to monitor the progress of the sanctioned schemes and projects time to time to accelerate the pace of industrial development and to implement them with certain required additions or improvements so that the purpose of granting financial packages and the objectives contained therein are not defeated. A high level Committee constituted under the Chairmanship of the Chief Secretary of the State will be empowered to look into the implementation of the schemes and make appropriate decisions in this regard.
 - The District Udyog Mitra- the industry friendly organizations constituted at the district level headed by the District Magistrate shall also be authorized to monitor the implementation and progress of the schemes and projects and financed incentives to them.
 - The Department of Industrial Development has been issued instructions to frame detailed guidelines regarding the incentives and financial assistance or other concessions, whether financial or otherwise, admissible under the Special integrated financial incentive schemes.
13. The industrial activities related to the manufacturing and production and the identified industrial activities of service sector mentioned in Para-I of the scheme shall be specified with details in due course of time

P C Sharma
Principal Secretary

Government of Uttarakhand
Industrial Development section-2
No: 1961/VII-II/123-Industry / 08 Dated 15 October, 2008

Notification

The Governor is pleased to give assent to frame rules and guidelines for the implementation of the Special Integrated Industrial Policy, 2008 announced by the State Government vide notification No 488/VII-II/08/08 Dehradun Dated 29 February, 2008 which will come into force with effect from 01.04.2008 issued by the Department of Industrial Development, Uttarakhand for giving effect to the various incentive schemes and concessions contained in the Industrial Policy enunciated for the hilly regions and districts of the State and as follows:

Short title, extent and commencement:

1. These Rules/Guide lines may be called the Special Integrated Industrial Incentive Rules, 2008.
2. These Rules shall come into force with effect from 1st April 2008, as notified vide notification dated 29 February 2008, and remain in operation till 31st March 2018.

Classification of the hilly regions: The remote and hilly regions of the State are classified as under for the purposes of eligibility for the subsidy incentives/exemptions or concessions under the scheme contained in Para 2 of the Department of Industrial Development, Government of Uttarakhand vide its notification no 488/VII-II-08/08 dated 29 February, 2008:-

- (i) Category-A: Districts of Pithoragarch, Uttarkashi, Chamoli, Rudraprayag and Champawat.
- (ii) Category-B: -All the territories under the Districts of Pauri Garhwal, Tehri Garhwal, Almora, Bageshwar, Nainital (excluding the areas in Haldwani and Ram Nagar Development Blocks) and Dehradun district (excluding the areas falling in Doiwala, VikasNagar, Raipur and Sahaspur Development Blocks) including all other Development Blocks in the said districts forming the hilly regions.

Definitions:

1. Micro, Small and Medium enterprises:

The Micro, Small and Medium enterprise means an industrial enterprises, which have been defined under Section 7 of Chapter 3 of the Micro, Small and Medium Enterprises Development Act, 2006 and includes the enterprises which have shown their intention to establish an enterprise or have already established the enterprise after obtaining the acknowledgement of approval of the Entrepreneurs'Mmorandum Part I & Part II from the concerned District Industries Center.

- (i) Manufacturing / Production enterprise: -
The enterprises, engaged in manufacturing and production of goods connected with any industry specified in the First Schedule of the Industrial (Development and Regulation) Act, 1951, such as:-
- (a) The Micro Enterprise means, the enterprise which has made capital investment of less than Rupees 25 lakhs on plant and machinery.

- (b) The Small Scale Enterprise means, the enterprise which has made capital investment of more than Rupees 25 lakhs but not exceeding Rupees 5 crores on plant and machinery
- (c) The Medium Scale Enterprise means, the enterprise which has made capital investment of more than 5 crore Rupees but not exceeding Rupees 10 crores on Plant and machinery.
- (ii) Service Sector enterprises; means such enterprises which has been defined in the Micro, Small and Medium Enterprises Development Act, 2006 and notified by the Government of India from time to time, but in case of the enterprises which are engaged in providing services on the following scale as:-
 - (a) The Micro Service Enterprises with capital investment of not more than Rupees 10 lakhs on equipment and machinery.
 - (b) The Small Scale Service Enterprise with capital investment of more than Rupees 10 lakhs but not exceeding Rupees two crore on equipment and machinery.
 - (c) The Medium Service Enterprise with capital investment of more than rupees 2 crores but not exceeding rupees 5 crores on equipment and machinery.

2. Large Industrial Units:

Means such large industrial unit with a larger capital investment than the investment scale determined by the Micro, Small and Medium Enterprises Development Act, 2006 under chapter 3 and Section 7 of the Act for the Micro, Small and Medium Enterprises and having obtained necessary approval / acknowledgement of the Industrial Entrepreneurs' Memorandum (IEM) / Secretariat for Industrial Assistance (SIA) / Industrial License / Letter of Intent etc (as the case may be) from the Ministry of Commerce and Industry, Government of India or the District Industries Centre of the concerned district.

3. Mega Project:

Means an industrial project with investment of more than 5 crore Rupees made on its fixed assets after 1 April 2008 and having obtained necessary approval/acknowledgement of the Industrial Entrepreneurs' Memorandum (IEM) / Secretariat for Industrial Assistance (SIA) / Industrial License / Letter of Intent etc. (as the case may be) from the Ministry of Commerce and Industry, Government of India or the District Industries Centre of the concerned district.

Manufacturing/Producing Enterprises & The identified industrial activities of Service Sector:

In pursuance of the directions contained in para 13 of the notification dated 29 February, 2008 the manufacturing/producing enterprises and the identified activities of Service Sector industries are detailed in Para I, as under:

1. The Manufacturing Industries classified under Green and Orange Categories which are non-polluting in nature .
 - (i) The identified industrial units / enterprises categorized as non-polluting in nature numbering 220 green category industrial activities enumerated in Schedule-1 of the Circular / Government order no 2164/37/ARN/97 dated 3-6-97 issued by the Uttar Pradesh Pollution Control Board, Lucknow.
 - (ii) Excepting the following restrictive categories of the manufacturing industrial activities categorized as the Red category of industries mentioned in the Doon Valley Notification, 1989 all other enterprises have been included in the Green category non-polluting industries
 1. Aluminum smelter
 2. Distillery including fermentation industry
 3. Dyes and Dye-intermediates

4. Fertilizers
 5. Iron and steel (involving processing from ore/scrap/ Integrated steel plants)
 6. Oil refinery (Mineral oil or Petro refineries)
 7. Pesticides (Technical)(excluding formulation)
 8. Petro-chemicals (Manufacture of and not merely for use of as raw material)
 9. Paper, Straw Board, Pulp Card Board (Paper manufacturing with pulping)
 10. Tanneries
 11. Thermal Power Plants
 12. Zinc smelter
 13. Ceramic/Refractors
 14. Chemical, Petrochemical and Electrochemical including manufacture of acids such as Sulphuric Acid, Nitric Acid, Phosphoric Acid etc.
 15. Chlorates, Perchlorates and Peroxides
 16. Chlorine Fluorine Bromine, Iodine and their compounds
 17. Coke making, Coal Liquefaction, Coal tar distillation or Fuel gas making
 18. Explosives including Detonators Fuses etc
 19. Fire crackers
 20. Industrial carbon including electrodes and graphite blocks, activated carbon, carbon black etc.
 21. Industry or process involving electroplating operations
 22. Lead reprocessing and manufacturing including lead smelting
 23. Mining and ore beneficiation
 24. Phosphate rock processing plants
 25. Phosphorous and its compounds
 26. Potable Alcohol (IMFL) by blending or distillation of Alcohol, Distilleries and Breweries
 27. Slaughter houses and meat processing units
 28. Steel and steel products including coke plants involving use of any of the equipment such as blast furnaces, or arc furnaces etc., open hearth furnace, induction furnace or any of the operations or processes such as heat treatment, acid pickling, rolling and galvanizing etc
 29. Stone crushers
 30. Synthetic detergent and soap
 31. Tobacco products including cigarettes and tobacco processing
 32. Synthetic rubber
 33. Chemicals
 34. Glass
 35. Galvanizing, Heat treatment, Induction heating running on continuous basis
 36. Aluminum refining and manufacturing
 37. Sulphuric acid with contact process
 38. Vanaspati involving Hydrogenation process (not applicable to refined oils)
 39. Chemical fertilizers
 40. Drug Manufacturing industries having fermentation process and contracted load more than 1MVA
2. Industries of Thrust Sector notified under the Special Incentive Package:
The Ministry of Commerce and Industry (Department of Industrial Policy & Promotion) have identified the industrial activities under Thrust Sector mentioned in Annexure-2 of its office memorandum No1 (10)/2001-ANER, dated 7 January, 2003.
 3. The industrial activities having the status of 'industry' declared by the State Government:
 - (i) The occupations under the floriculture, notified by the Government of Uttarakhand, Department of Industrial Development vide notification No 812/ID/2003-dated 29 October, 2003.
 - (ii) The occupations of commercial poultry farming with the centralized system of prescribed

breeding / annual capacity run with the help of electricity operated broiler farming /laying/eggs hatching notified by the Government of Uttarakhand Department of Industrial Development vide notification No 926/ID/04-05 dated 25 November, 2004.

- (iii) The tourist activities having the status of Industry notified by the Government of Uttarakhand, Department of Tourism vide its notification No 483/VI/2004-333(Tourism)/2003 dated 17 July, 2004.
 - (iv) The industrial activities which are eligible for the schemes run by the Government of India, Ministry of Food Processing Industry, National Horticulture Board (NHB) / National Medicinal Plants Board (NMPB) / The Agricultural & Processed Food Products Export Development Authority (APEDA), specified by the Principal Secretary & Commissioner, Department of Forest and Village Development, Government of Uttarakhand in their Notification No 406/XVI/04/298/2002 dated 17 May, 2002
4. The industrial activities of Service Sector included in the Special Industrial Package-2007 announced for the North Eastern States:
- (i) The activities connected with Eco-tourism including the hotels, spa, entertainment & amusement park, ropeways as defined in the notification No 1(13)/2003-SPS dated 14 September, 2004 and corrigendum dated 16 September 2004 issued by the Ministry of Commerce and Industry (Department of Industrial Policy & Promotion), Government of India.
 - (ii) The activities connected with the Eco-tourism as notified by the Department of Tourism, Government of Uttarakhand.

Explanation:

- (1) Commercial rental accommodation provided in hotels with Minimum-lodging capacity of 8 rooms with necessary facilities.
 - (2) Construction of environment friendly building with proper access.
 - (3) The size and construction of the hotel rooms are in accordance with local regulations and standards.
 - (4) At least 50 percent lodging accommodation in the hotel rooms should be fully furnished with attached bathrooms, toilet and closets.
 - (5) The remaining 50 percent lodging accommodation should also be furnished with proper bath rooms and toilet facility.
 - (6) Facility of adequate supply of hot and cold water in the hotel.
 - (7) The hotel should have reception room with telephone facility and the furniture should be clean and comfortable.
 - (8) The restaurant in the hotel should be clean, airy and fully furnished with modern gadgets of comfort and proper arrangements of maintaining hygienic atmosphere.
 - (9) The activities of adventure and leisure sports approved by the Ministry of Sports and Tourism, Government of India and the State Government.
 - (10) Cable car and ropeways with trolley carrier.
 - (11) The activities eligible for electricity bills reimbursement will be as per the guidelines for the respective scheme.
- (iii) Nursing Homes with facilities of medical treatment & health:
The Hospitals & Nursing Homes with standard facilities of medical treatment and health services approved by the Department of Medical Health & Family Welfare Uttarakhand, Government.
- (1) The private hospitals/nursing homes located within the municipal and town area limits with indoor capacity of 10 bed fully equipped with modern clinical facilities such as, X-ray machine,

ultrasound, clinical pathology lab, vaccination lab, safe obstetrical facility, operation theatre, medical store and emergency facilities supported by at least one surgeon/physician in the category of specialist and assisted by at least two general medical practitioners (holding the qualification of MD/MS/M.BB.S/BAMS or with the degrees recognized by the Medical Council) and assisted by trained male/female paramedical staff.

- (2) The private hospitals/nursing homes located beyond 20 kilometers distance from the municipal and town area limits with indoor capacity of 5 beds, equipped with necessary modern clinical machines and labs such as, safe obstetrical facility, vaccination lab, ECG, medical store with life saving drugs and emergency facilities supported by at least one MBBS degree holder physician, one trained nurse and two paramedical staff.
- (3) The medical centers established with Ayurvedic, Homeopathic and Panchkarma system of treatment will also be covered under the category of nursing homes but these centers will follow the standard practice of treatment and guidelines and shall have to obtain license/registration from Ayurvedic, Unani and Homeopathic Medical Council, as the case may be.
- (4) It will be mandatory to follow all standard norms and guidelines prescribed by the Ministry of Medical and Health/Medical Council in setting up Nursing homes.
- (5) It will be compulsory for medical treatment in the Nursing Homes to obtain license /registration /approval from the Central / State Council of Medical health and Research under the relevant Act and rules in operation, as the case may be.

(iv) Vocational Training Institutes:

- (1) The training activities mentioned under the vocational training such as the hotel management, catering & food craft, entrepreneurship development, nursing and paramedical training or training connected with civil aviation, fashion designing, industrial and skill development mentioned in para-1 (V) of the Notification No- 10(3)/007-DVA-II/NER dated 21 September 2007 issued by the Ministry of Commerce and Industry (Industrial Policy & Promotion), Government of India
- (2) It will be compulsory for all the vocational training institutes to obtain registration/affiliation from the All India Council of Technical Education, National Institute of Technical Education or from the State Council of Technical and Vocational Education and the level of training school be as per the requirement of the recognized institutions.
- (3) It will be obligatory for setting up Para Medical Diploma Course Training Centers to obtain approval from the Administrative Faculty of the Uttarakhand State Medical Council in accordance with the rules framed by the Council.
- (V) Biotechnology: All activities carried out under the biotechnology process of production, which is carried on with the help of equipment, and machines including the production connected with the biotechnology processing in the laboratories.

5. Protected Agriculture and Horticulture, Cold storage:

- (1) All activities approved/conducted by the National Horticulture Board, National Board of Medicinal Plants, and the Agriculture & Processed Food Products Export Development Authority.
- (2) All protected agricultural and horticultural activities notified by the Department of Agriculture and Horticulture, Government of Uttarakhand.
- (3) The activities such as preservation of agro products, e.g. live trees, plants, bulbs, roots, cut flowers, ornamental and hydro-phonics, tissue culture, production of mushrooms etc carried on

by the micro, small and medium ranged industrial units classified in ASIC, 2008 and NIC, 2004 through their Poly Houses/glass houses or sheds built by them.

- (4) Ware houses and Cold storages equipped with special freezing system.

6. Petrol-diesel Pumping stations, gas go-downs:

- (i) The petrol and diesel pumping stations and gas go-downs situated in the hilly regions classified under Category B located beyond the municipal / town area limits at a distance of minimum 25 kilometers, where such facilities are already available from earlier times, but in the districts classified under category A districts, this limit will be 10 kilometers only from the municipal / town area limits.
- (ii) It will be mandatory to obtain license from the Competent Authority under Government of India / State Government for setting up the petrol and diesel pumping stations and gas go downs as per rules.

The existing units under the Scheme and their eligibility field:

1. All the enterprises identified under manufacturing / production units and service sector activities and notified in Para-1 of the Notification dated 29 February, 2008 and detailed in these Rules shall be eligible for subsidy /concessions or other incentives under the Special Integrated Industrial Incentive Scheme, whether they are in private, public or joint sector or established in the cooperative sector for which they have obtained the required license /approval / registration from the Ministry of Commerce & Industry, Government of India or from the District Industry Center of the concerned district for setting up their units.
- (i) All the micro, small and medium range industrial units defined under the Micro, Small and Medium Enterprises Development Act, 2006, who have obtained the acknowledgement of approval of the Entrepreneurs' Memorandum Part I (EM) from the District Industries Center of the concerned district for setting up the industrial unit.
- (ii) The large industrial enterprises who have obtained the acknowledgement of approval of the Entrepreneurs' Memorandum /the Letter of Intent / License /SIA registration from the Ministry of Commerce & Industry (Secretariat for Industrial Assistance) Government of India or from the concerned Ministry for setting up the industrial unit.
- (iii) These incentives and facilities shall be available to the new industrial units, unless anything otherwise is provided in the relevant Schemes.

Definition of the new industrial enterprises:

1. The new industrial enterprise means such industrial enterprise, which came into existence after 1 April 2008. For the purposes of determining the date of commencement of any newly setup unit, any one or more of the following measures, whichever be earlier, shall be taken into consideration:-
- (i) The date of completion of the construction of workshop building.
- (ii) The date of securing power connection for starting production / business.
- (iii) The date of the first purchase of raw material or sale of finished goods.
- (iv) The date of placing first confirmed order to the supplier for supplying the required equipment and machinery to the enterprise.
- (v) The date of disbursing the first installment of the loan sanctioned to the enterprise by any financial institution or funding Bank .

Explanation:

- (1) The financial institution means any scheduled commercial Bank, financial institution approved by the State Government, I.F.C.I. Bank, ICICI Bank, The Industrial Development Bank of India (IDBI), The Small Industries Development Bank of India (SIDBI), and National Bank for Agricultural and Rural Development (NABARD), Regional Rural Bank, State Cooperative Bank or the funding financial institution/ Bank notified by the Government of India / State Government.
- (2) The date of filing Entrepreneurs Memorandum Part II under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 by the entrepreneur with the concerned District Industries Center.

Enterprises based on local resources:

1. The enterprise based on local resources means such industrial enterprise, which uses some of the major ingredients of the raw material required for the manufacturing/production of its product that is available in the State and obtains at least 30 percent supply of its total requirement of raw material in a year from the State.
2. The industries initially identified as dependent on the locally available resources, mentioned in this notification, are mainly the enterprises connected with the industrial activities of the processing and refining, preservation and storage of fruits, vegetables, herbal roots and medicinal plants, industries based on sisal, pine-leaves or needles or other fiber based industries, manufacturing and production of woolen, silk and angora garments, jam, jelly, pickle, marmalade, juice, honey, mushroom, floriculture, bio-food products, mineral water, milk products, manufacturing of Ayurvedic medicines and other traditional industries. A high power Committee constituted under the Chairmanship of the Chief Secretary of the State has been authorized to determine such industries after due consideration and deliberations on the basis of the requirement and availability of raw material.

Date of Commencement of production or business:

The date of commencement of production or business shall mean such date when a newly set up unit of manufacturing or any service sector formally starts its manufacturing or business which may be verified by the Director of Industries or the General Manager of the District Industries Centre of the concerned district.

Fixed Capital investment:

The Capital investment on fixed assets means the investment made on the land, building, installation of plant and machinery, purchase of instruments and equipment and machines, which may be computed in the following manner. For the purposes of computation of Capital Investment Subsidy admissible under this Scheme, the capital investment made towards the construction of workshop building or shade of the enterprise, and expenditure made on the installation of plant and machinery and purchase of any equipment shall be taken into account. The investment made on acquiring land for the purpose of setting up industry shall not be included in the Fixed Capital investment for the purpose of admissibility of Equipment Subsidy.

1. Land: -

In addition to the actual expenditure incurred on the purchase of land required for the industry the expenditure made on the development of land, if any, shall also be included in the cost of the

land. The minimum lease period of a land acquired from any individual or institution for industrial purposes shall be 15 years but there will be no minimum limit of the lease period if the land is acquired from any Government institution. The expenditure made on execution of the lease deed shall not be included in the fixed capital investment. It will be necessary to get registered the instrument of the lease deed or sale deed.

2. Building:

The actual expenditure incurred on the purchase or construction of the workshop building shall be deemed to be the actual cost of the building. The residential houses and the office buildings shall not be treated under the title of "Building". Where the investment has been made on the installation of machines and equipment in a rented private building; it will be necessary to get the rent agreement registered at least for a period of 15 years for the purposes of entitlement of the Rent Subsidy under the scheme. There will be no limit of the tenancy period where a building has been acquired from a Government institution.

3. Machinery :

In calculating the cost of the machines, equipments and instruments, the cost of such items received by the workshop of the industrial unit at the relevant time of calculation, shall be taken into account. The transportation charges incurred on plant and machinery or the expenses borne on the demurrage or payment of insurance premium and purchase of accessory items such as tools, zigs, dyes, mould etc which may be considered necessary for the production activity, shall be included in the cost value of the machinery but the investment made on the working capital such as purchase of raw material, consumable store items etc. shall not be included in the cost of equipment and machinery. No grant shall be given on miscellaneous assets such as office tools and equipment, line charger, transformer, and generator set etc.

Definition of Industrial Estate:

The industrial estate means any developed or specified area, which may be notified for the purpose of industrial estate or industrial area and includes:

- (A) The Government Industrial Estate developed entirely, either by the State Government or by any State Government undertaking, which may be, declared as such.
 - (B) The private Industrial Estate fully owned and established by the private entrepreneurs in accordance with the industrial policy of the State Government or which has been declared as such Estate.
2. The development of infrastructure facilities means the facilities, which include the development of land provision and such other things of infrastructural facilities as power supply, water supply, roads, connecting roads and drainage system within the industrial area.

Approval of the Schemes and procedure for the grant of Subsidy:

1. Keeping in view the industrial, socio-economic, cultural and environmental conditions, in the remote hilly areas of the State and the schemes and projects sanctioned by the State Government for accelerating the pace of industrial development, the Department of Industrial Development, Government of Uttarakhand vide its Office Memorandum No 4544/seven-2/98-Industry/2007 dated 27 September, 2007 has constituted a high power committee under the Chairmanship of the Chief Secretary of Uttarakhand Government to review the progress of the

sanctioned schemes and projects from time to time and to suggest any amendment, additions required to be made in the schemes, or adding new facilities and measures to be included in the schemes and to implement the same. This Committee shall be responsible for carrying out the functions contained in the Government order.

2. A State Level Committee headed by the Principal Secretary/ Secretary, Department of Industrial Development, Government of Uttarakhand shall be constituted in the following manner to grant facilities and concessions provided under the Special Integrated Incentive Schemes.

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|--|------------------|
| (i) The Principal Secretary/Secretary Department of Industrial Development, Government of Uttarakhand | Chairman |
| (ii) Additional Secretary, Government of Uttarakhand | Member |
| (iii) Additional Secretary Tourism/PWD/Agriculture Industry/Energy/Forest & Environment/Medical Health/Technical Education/Sports & Games/ Food & Supplies/Government of Uttarakhand | Member |
| (iv) Convener, State Level Bankers Association | Member |
| (v) State Level Officer of Banks/Financial Institutions | Member |
| (vi) Additional Director, Industries, Uttarakhand | Member Secretary |
- This Committee shall be empowered to sanction subsidy and financial assistance of the value exceeding Rupees 5.00 lakhs.

3. A District Level Sub-Committee of the District Udyog Mitra headed by the District Magistrate shall be constituted in the following manner to grant facilities and concessions under the Special Integrated Incentive schemes: -

- | | |
|---|------------------|
| (i) District Magistrate | Chairman |
| (ii) Chief Development Officer of the District | Member |
| (iii) Manager, District Lead Bank | Member |
| (iv) Senior Treasury/Treasury Officer of the district | Member |
| (v) District Coordinator of the Concerned Bank/Financial Institutions | Member |
| (vi) Executive Engineer, PWD | Member |
| (vii) District Tourism/Agriculture/Horticulture Officer | Member |
| (viii) Chief Medical Officer | Member |
| (ix) General Manager, District Industries Center | Member Secretary |

This Committee shall be empowered to sanction the claims of subsidy and financial assistance to the eligible units up to Rupees 5 lakhs. The Chairman of the Sub-Committee, may, as he may deem it necessary, invite the District Level Officers of other departments/institutions to participate in the meeting.

The limit of Subsidy grant:

1. The bonafide or permanent entrepreneurs of the State shall be entitled for the grant of subsidy/concessions on setting up new enterprises in the districts classified under category B similar to the limit/quantum of the subsidy and concessions which are provided to the entrepreneurs in the category A districts.
2. The benefits under the State Capital Investment Subsidy/Incentive Schemes shall be provided in such manner that the capital subsidy which is admissible on the investments made from all sources shall not exceed 60 percent of the fixed capital investment, subject to a maximum of Rupees 50 lakhs.

3. The enterprises set up under the Special Integrated Incentive Policy-2008 and whose products and activities are included in the industrial activities of the Thrust Sector notified by the Ministry of Commerce and Industry (Department of Industrial Policy & Promotion), Government of India in Annexure-2 of its Office Memorandum No1 (10)/2001-NER dated 7, January, 2003 or which have been established on the land of industrial estates / areas notified by the Government of India, shall be eligible for the financial assistance and incentive facilities declared by the State Government in addition to the subsidy and incentive facility being provided by the State Government on the condition of their fulfilling the eligibility criteria for the grant of exemption in Central excise duty, Income Tax Rebate and Central Capital Investment Assistance under the Special Package Scheme.

Power to amend, relax or repeal the provisions of the Rules:

Notwithstanding anything contained in any of the provisions of these Rules, the State Government may at any time:-

- (i) Make any amendment to these Rules, or repeal them;
- (ii) Make any relaxation in applying the provisions of these Rules on merits of each case, after the consideration necessary at the appropriate level, or
- (iii) Impose any condition in addition to the provision of these Rules or the Government if consider it necessary, may restrict the incentives after due consideration on merits of each case,
- (iv) Separate guidelines may also be issued regarding the facilities/ assistance provided under the Special Integrated Industrial Promotion Policy, 2008.

Miscellaneous:

1. In case any interpretation regarding the implementation of these Rules is required, the matter will be referred to the Director of Industries, Uttarakhand for the same.
2. The Government shall be empowered to interpret any point included in these rules.
3. The General Manager, of the concerned District Industries Centers, shall be responsible for the maintenance and audit of all the records and documents related to the grants/financial assistance under the Scheme.
4. Separate guidelines and information shall be issued in respect of the various facilities and assistance provided under the Special Integrated Industrial Policy, 2008.

P.C.Sharma
Principal Secretary

Endorsement No: (1)/VII-II/150-Industry/2008 even dated Copy to the following for information and necessary action: -

1. Secretary to the Governor, Government of Uttarakhand.
2. Principal Secretary to the Chief Minister, Uttarakhand Government.
3. PS to Chief Secretary, Uttarakhand Government.
4. PS to Additional Chief Secretary, Uttarakhand Government.
5. All Principal Secretaries/Secretaries, Uttarakhand Government.
6. Commissioner Garhwal Division/Kumaon Division, Uttarakhand.
7. Accountant General, Uttarakhand.
8. Director of Industries, Directorate of Industries, Uttarakhand.
9. All District Magistrates, Uttarakhand.
10. Managing Director, SIDCUL, Dehradun.
11. Senior Treasury Officer, Uttarakhand, Dehradun.
12. All General Managers District Industries Centers, Dehradun.
13. Director, N.I.C. Secretariat Premises, Uttarakhand Dehradun.
14. Joint Director, Government Printing Press, Roorkee for favor of publication in the Ordinary Gazette and sending 500 copies of the same to the Government.
15. Guard file.

By order

P.C.Sharma
Principal Secretary



Govt. of Uttarakhand

Government of Uttarakhand
Industrial Development Section-2
No: 2373 / Seven-II /123-Industry / 08 Dated 15 October, 2008

Notification

In pursuance of the Special Integrated Industrial Promotion Policy, 2008 notified vide Industrial Development Department Notification No 488-/Seven-II/123-Industry/08 dated 29 February, which came into operation on 1 April 2008, the Governor is pleased to give assent to frame the Rules regarding the following schemes as per the details given hereunder for the implementation of incentives and facilities mentioned in Para-5 of the Industrial Policy framed for the hilly regions/districts.

- 1 Exemption from Value Added Tax payable on sale of self produced items by newly set up Manufacturing and Production industries.
- 2 Incentive Scheme for the New Industrial Enterprises for reimbursement of Electricity Bill, Rules, 2008.
- 3 The Industrial Estate Infrastructure Facility Development Fund Rules, 2008.
- 4 The Industrial Estate Infrastructure Facility Development Promotion State Assistance Rules, 2008.
- 5 The Special State Capital Investment Assistance Scheme Rules, 2008.
- 6 Special Interest Subsidy Incentive Scheme Rules, 2008.
- 7 Special Transport Subsidy State Assistance Scheme Rules, 2008.
- 8 The Scheme of Financial Assistance for the Promotion of National/International Certification of Quality and Standardization Rules, 2008 (Certification by ISO/ ISI /BIS / Patenting /Quality Marking/ Trade Marking / Copy right / FPO/Pollution Control etc.)
Enclosed: as above

P.C.Sharma
Principal Secretary

Endorsement No: No: 2373 / Seven-II /123-Industry / 08 even dated

Copy to the following for information and necessary action:-

1. Secretary to the Governor, Government of Uttarakhand
2. Principal Secretary to the Chief Minister, Uttarakhand Government
3. PS to Chief Secretary, Uttarakhand Government
4. PS to Additional Chief Secretary, Uttarakhand Government
5. All Principal Secretaries/Secretaries, Uttarakhand Government
6. Commissioner Garhwal Division/Kumaon Division, Uttarakhand
7. Accountant General, Uttarakhand
8. Director of Industries, Directorate of Industries, Uttarakhand
9. All District Magistrates, Uttarakhand
10. Managing Director, SIDCUL, Dehradun
11. Senior Treasury Officer, Uttarakhand, Dehradun
12. All General Managers, District Industries Centres, Dehradun
13. Director, N.I.C. Secretariat Premises, Uttarakhand Dehradun, and
14. Joint Director, Government Printing Press, and Roorkee for favour of publication in the Ordinary Gazette and supplying 500 copies of the same to the Government.
15. Guard file.

Order By

P.C.Sharma
Principal Secretary

Exemptions from Value Added Tax (VAT) on the Sale of Self Produced Goods by the Newly Set Up Manufacturing and Production Industries.

Industrial Development Section-2 Government of Uttarakhand As approved vide Para-S(S) of Notification No-488-I.D./Seven-2-08/2008 dated 29-2-2008.

1. **Short Title:** - These Rules may be called The Reimbursement of Value Added Tax (VAT) on sale of self-produced goods by newly set up Manufacturing and Production Industries Rules, 2008 .
2. **Objective:** The objective of this Scheme is to provide support to the manufacturing units to be set up in the hilly regions in maintaining their competitiveness in the market by reducing the production cost so that the industrial units in the hilly regions may be assisted to sell the goods produced by them.
3. **Validity of the Scheme:** This scheme shall come into operation with effect from 1 April, 2008 and shall remain in operation till 31 March 2018 unless otherwise provided by an order in this regard.
4. **Definitions:**
 - (A) **Value Added Tax (VAT):** Means the value added tax as defined in the Uttarakhand State Value Added Taxation Act, 2005 (Act No 27 of 2005) which was promulgated by the Legislative and Parliamentary Affairs Department, Government of Uttarakhand vide their Notification-Miscellaneous No 615/Legislative & Parliamentary Affairs/2005 dated 11 November, 2005.
 - (B) **Manufacturing, Production and Service Enterprise:**
 - (1) The newly identified manufacturing and production industries means such industrial activities which have been defined in Para 1 and 2 of the Special Integrated Industrial Incentive Rules 2008 in accordance with the guidelines contained in Para 13 of the notification issued by the Department of Industrial Development, Government of Uttarakhand vide their Notification Miscellaneous No 488/I.D./VII-II-08/2008 dated 29February, 2008.
 - (2) The Micro, Small and Medium Enterprise means such enterprises defined as such in the Micro, Small and Medium Enterprise Development Rules, 2006 and set up by the entrepreneur after obtaining acknowledgement of approval of the Entrepreneurs Memorandum Part-1 and 2 (EM Part-I & II) from the General Manager, District Industries Center of the concerned District.
 - (3) The Large Manufacturing Enterprise means such enterprise which has a fixed capital investment higher than the micro small and medium enterprises as provided under Section 7 of Chapter 3 of the Micro, Small and Medium Enterprises Development Act, 2006 and which has been setup by the entrepreneur after obtaining acknowledgement of approval of SIA / IEM / Letter of Intent, as the case may be, from the Ministry of Commerce & Industry, Government of India.
5. **Admissible VAT Charges :**

The Value Added Tax which they have paid on the sale of their self produced goods to the eligible industrial units/enterprises shall be directly reimbursed after the determination of their

claim on the basis of the merit of their eligibility. The maximum limit of reimbursement of the VAT Subsidy for the enterprises classified under Category-A districts shall not be more than 90 percent and the enterprises classified under Category-B districts shall not be more than 75 percent of the total VAT payable by them. The bonafide and permanent residents of the Uttarakhand State, who have established their industrial units in the districts classified under Category B shall also be eligible for the reimbursement of the VAT at the rate equivalent (i.e. 90 percent) to the eligible entrepreneurs in the districts classified under Category-A.

6. Procedure for sanctioning of the disbursement for the reimbursement claims of value added tax(VAT):

The Directorate of Industries of State will act as a nodal agency for the disbursement of reimbursement assistance for value added tax and after the approval of State/District Level Committee constituted for taking decision for eligibility of reimbursement claim, the disbursement will made to unit through General Manager, District Industries Centre as per budget received from Govt. for the purpose.

7. The procedure for submitting the VAT Reimbursement claims:

The eligible entrepreneurs shall file claims in the prescribed format to the respective District Industries Centres after having determined the payable tax and payment made therewith tri-monthly, half- yearly or annually and supported by attested/certified copies of the documents of the VAT documents paid on the sale of goods produced by their units. The following documents/ connecting papers may also be enclosed with the application form.

- (A) The Copy of acknowledgement of approval of the Entrepreneurs' Memorandum (EM) from the District Industries Center of the concerned district in respect of the Micro, Small and Medium Enterprises established by the entrepreneur as per the requirement of the Micro, Small and Medium Enterprise Development Act, 2006 or a certified copy of the acknowledgement of approval of IEM-Part-2 / Letter of Intent from the Ministry of Commerce & Industry Government of India, Secretariat for Industrial Assistance after the establishment of a Large Industrial Enterprise.
- (B) The Commercial Production Certificate issued by the District Industries Center.
- (C) A certified copy of the receipt issued by the Trade Tax Department after the payment of the valid VAT
- (D) A certified copy of the Annual Tax Return

8. Recovery of the Paid Claims:

- (A) If the enterprise has filed claims based on wrong facts or withheld certain facts.
- (B) The entrepreneur shall have to continue the production at least for 5 years after the commencement of the production. In case of special circumstances or due to any calamity the decision of the Director of Industries shall be final and binding on all.
- (C) In case of default to furnish any relevant information or detail required in respect of the claim filed by the entrepreneur or breach of any rule or any prescribed standard norm under the Special Integrated Industrial Development Promotion Policy, 2008, the reimbursed amount of the VAT subsidy may be recovered from the enterprise in lump sum as land revenue.

P.C.Sharma
Principal Secretary

Incentive Scheme for the New Industrial Enterprises for Reimbursement of Electricity Bills Rules, 2008.

As approved by the Government of Uttarakhand under Para 5(4) of the Notification No-488/I.D.VII-II/2008 dated 29 February, 2008 issued by the Industrial Development Section-2

1. Short title:

This Scheme may be called the Incentive Scheme for the New Industrial Enterprises Reimbursement of Electricity Bills Rules, 2008.

2. Commencement of the Scheme & its eligibility period:

This scheme shall come into force with effect from 1 April, 2008. The facilities under this Scheme shall be available to the eligible new industrial units, which came into existence after the announcement of the Scheme, for a maximum period of ten years from the date of commencement of their commercial production or till 31 of March 2018, whichever be earlier.

3. Applicability:

This Scheme shall be applicable to the remote and hilly regions of the State categorised in Para-2 of the Notification dated 29 February, 2008.

4. Definition of the Manufacturing and Service Enterprises:

1. The identified eligible Manufacturing and Service Sector Enterprises means such enterprises defined in Para-1 and 2 of the Special Integrated Industrial Promotion Rules, 2008 in pursuance of the guidelines issued by the Department of Industrial Development, Government of Uttarakhand vide Notification No-488/I.D./VII-II-08/2008 dated 29 February, 2008.
2. The Micro, Small and Medium Manufacturing and Service Enterprises shall have the same meaning as assigned to them under the Micro, Small and Medium Enterprises Development Act, 2006 have been set up after obtaining acknowledgement of approval of Entrepreneurs' Memorandum Part I & II (EM Part-I & II) from the General Manager, District Industries Center of the concerned district.
3. The Large Manufacturing and Service Sector Enterprise means such enterprise having a larger fixed capital investment in comparison to the fixed capital investment of the Micro, Small and Medium Enterprises as prescribed under Section 7 in Chapter 3 of the Micro, Small and Medium Enterprises Development Act, 2006 and have been set up by the entrepreneur after obtaining the acknowledgement of approval of the Industrial Entrepreneurs' Memorandum (IEM) / Letter of Intent/ the Secretariat of Industrial Assistance (SIA) (as the case may be) from the Ministry of Commerce & Industry, Government of India.
4. The Electricity Tariff means per unit consumption value of the Electricity in terms of monetary value, which includes the electricity consumption charges/cess/rebate on high consumption charges/late fee imposed by the competent Authority but does not include the adjustment of consumption of energy during the winter season.

5. The activities eligible for Power Subsidy and Quantum or limit of its reimbursement:

1. The Manufacturing and Service Sector Enterprises falling in the category of the Micro, Small and Medium Enterprises, which have not been included in the ineligible category of industries, and whose total power demand is within the eligibility limit, shall be admissible for the reimbursement of power subsidy in the following manner, subject to their payment of the electricity bill on the actual consumption rather than the total sanctioned capacity or installed capacity of the power.
 - (i) Except the activities connected with the Thrust Sector Industry mentioned in Annexure 2 of the Office Memorandum dated 7 January, 2003 issued by the Ministry of Commerce & Industry, Government of India, namely the Sugar and its by-products (serial no 6), Sports goods and articles and equipment for general physical exercise and equipment for Adventure sports/activities, Tourism (to be separately specified) (serial no 11), Paper and Paper products (serial no 12) excluding those in negative list (as per excise classification), Pharma products (serial no 13), Computer Hardware(serial no 15) Eco-tourism units such as Hotels, Resorts, Spa, Entertainment/Amusement parks and Ropeways(serial no 16), and Industrial gases (based on atmospheric fraction) all other eligible activities shall be entitled for reimbursement-subsidy at the rate of 75 percent of the value of total bill paid for electricity consumption used for manufacturing or rendering service purposes only subject to the condition that their total demand of electricity is limited up to 100 KVA or less per month.
 - (ii) All other eligible activities which includes the identified Manufacturing and Service Sector activities (excluding the higher consumption industrial units) shall be entitled for reimbursement of electricity bills at the rate of 50 percent of the total value of the electricity bill paid by them where the consumption of electricity for the purposes of manufacturing or rendering service is limited up to 500KVA load capacity but the units consuming electricity more than 500KVA for manufacturing purposes or rendering service 30 percent of the total value of paid electricity bill.
2. The industrial activities mentioned in Para-4 (B) of the notification-dated 29 February, 2008 e.g. hotels/motels, resorts, guesthouses, steel rolling mills, electric furnaces and other units, which consume more electricity shall not be eligible for this rebate.
3. The industrial units engaged in manufacturing of the following goods and, which have been identified for using larger amount of electricity shall also not be eligible for availing this facility: -
 - Synthetic fibre, man-made fibre, Rayon
 - Tyres and Tubes of Rubber Manufacturing
 - Synthetic Rubber
 - Chemicals
 - Paper, Straw Board, Pulp, Card Board
 - Glass Manufacturing
 - Acetylene and Oxygen
 - Solvent Extraction Plant
 - Galvanizing, Heat Treatment, Induction Heating running on continuous basis
 - Aluminum refining and manufacturing
 - Camphor cement
 - Sulphuric acid with contact process

- Caustic soda
 - Oxygen for medical purpose
 - Distilleries and breweries
 - Vanaspati involving Hydrogenation process (but not applicable to refined oils)
 - Drug Manufacturing Industries having fermentation process and having contracted load more than 1MVA
 - Chemical Fertilizers
 - Rubber Emulsifier
4. All the eligible manufacturing units and the service sector enterprises shall be entitled for the reimbursement of power subsidy on electricity bills subject to the payment of electricity bills by them on the actual consumption of electricity for manufacturing, rendering service and for office use only. The reimbursement subsidy shall not be available on consumption of power in non-productive activities such as advertisements and slide shows and residential houses. The Power Corporation shall determine as to what ratio of the total installed capacity, the electricity shall be used for manufacturing, rendering services and office purposes and the ratio of power consumption to be made in non-productive activities while granting electricity connection to the unit and shall issue a certificate to that effect, on the basis of which the reimbursement claims of electricity bills shall be entertained.

6. The Prescribed Agency for the reimbursement of Power Subsidy:

The Directorate of Industries of the State Government shall be the Nodal Agency for the disbursement of the power subsidy to the beneficiaries.

7. Procedure for Sanctioning Power Subsidy & its Disbursements:

The eligible enterprises shall make application in the prescribed format supported by the following papers/documents enclosed therewith to the District Industries Center of the concerned district:

- (i) A certified copy of the Acknowledgement of the Entrepreneurs' Memorandum Part-2 filed under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 with the District Industries Center after setting up the Micro, Small and Medium Enterprise.
- (ii) A certified copy of the Acknowledgement of approval of the Secretariat for Industrial Assistance (SIA)/Industrial Entrepreneurs' Memorandum (IEM)/Letter of Intent(L.O.I.) filed for the establishment of the Large Industrial Unit issued by the Ministry of Commerce & Industry, Secretariat for Industrial Assistance, Government of India.
- (iii) The Certificate of the commencement of commercial production issued by the District Industries Center.
- (iv) The letter of Acceptance of installed capacity and the certified copy of the Electric Meter Sealing certificate.
- (v) Copy of the valid electricity bill and its payment receipt duly certified.
- (vi) It will be mandatory to file claim with the District Industries Center within 3 months of the timely payment of electric bills. But the delay caused due to unavoidable reasons may be condoned on the merit of the case.
- (vii) The General Manager, District Industries center on receipt of the claim shall examine it and submit before the Committee constituted for this purpose at the district level for approval under the Special Integrated Industrial Promotion Rules, 2008. On approval of the claim by the

Committee, proper intimation shall be sent to the claimant. On the availability of the Budget allotment the Directorate of Industries shall allot the budget to the concerned district on the basis of demand placed by it. On receiving the budget the General Manager, District Industries Center will disburse the sanctioned amount to the concerned beneficiary unit.

(viii) The power subsidy shall be admissible to the enterprises for operating the commercial activity of production and service on the tariff determined by the Electricity Regulatory Commission or the competent Authority, which may include the Electricity Surcharge /Cess, and late fee etc.

8. The Recovery of paid subsidy:

1. If the Subsidy has been obtained fraudulently based on wrong facts or by suppressing or withholding any relevant information,
2. It is mandatory requirement for the Manufacturing and the Service Sector Enterprises to keep their production work and services in operation for the eligibility of Reimbursement Subsidy. The beneficiary enterprises are obliged to keep their industry in operating condition at least for 5 years from the commencement of the commercial production of the unit. Closure due to any reasons beyond the control of entrepreneur, the decision of the Director of Industries shall be the competent Authority to take decision in this regard.
3. In case of default to furnish any information required or breach of any condition laid down in Para-9 (1) and (2) of these Rules the money received as reimbursement subsidy shall be recovered in lump sum as land revenue.

P.C. Sharma
Principal Secretary

Scheme for Industrial Estate Infrastructure Facility Development Fund Rules, 2008.

As Approved by the Department of Industrial Development, Section-2, Government of
Uttarakhand under Para 5(1) of the Notification No 488/I.D./VII-II-08/2008 dated
29February, 2008.

1. **Short title:** - This Scheme may be called The Scheme for Industrial Estate Infrastructure Facility Development Fund Rules, 2008.
2. **Objects:** The Scheme aims at encouraging the entrepreneurs to set up industries in the State by providing, developing and further strengthening the basic infrastructure facilities such as power and water, rain water supply, construction of roads and connecting lanes, drainage and affluent treatment system in the Government or Private industrial estates/areas.
3. **Duration of the Scheme:** This Scheme shall come into force with effect from 01 April, 2008 and will remain in operation till 31 March 2018 unless otherwise provided by an amendment in these rules by the State Government of Uttarakhand.
4. **Definitions:**
 1. 'State' means the State Government of Uttarakhand.
 2. 'Industrial Estate/Area' means the industrial estate/area developed by the State or by the private entrepreneurs notified by the State Government, as such.
 3. 'Infrastructure facility' means the infrastructure facilities which are primarily required for the establishment of industrial enterprise such as the development of land, power and water supply, construction of approach roads, drainage system etc provided in the developed industrial estates/areas.
 4. 'Infrastructure Mapping' means the areas mentioned in Para 4 (3) identified or earmarked with the possibilities of industrial development, where the necessary infrastructure facilities are either almost minimal or insufficient or in undeveloped state or where presently present infrastructure facilities need to be improved and strengthened.
5. **The object of creating fund for the development of infrastructure:**

The main object of creating of the infrastructural development fund is to create infrastructure facilities in the notified industrial estates / areas set up by the State Government or by private entrepreneurs and to further develop and strengthen such facilities in the already established industrial estates. It also aims to help the enterprises to constitute Entrepreneurs Cooperative Societies in the industrial estates where such enterprises have been setup to provide for development and maintenance of approach roads, supply of water and repairs drainage system by sanctioning a lump sum grant proportionate to their share capital.
6. **Eligibility:** The industrial estates/areas defined in the Notification No 1961/seven-II/123-Industry/08, dated 15October, 2008 issued by the Department of Industrial Development Section-2 Government of Uttarakhand, shall be eligible to receive assistance under this Scheme.

7. Items of New infrastructure facilities:

1. Setting up of power sub-station, setting up new power lines for upgrading the electric supply in the industrial areas / estates or construction of new power sub-station.
2. Construction and maintenance of approach roads connecting the National highways and the main roads.
3. The construction and maintenance of drainage system in the industrial estates/areas.
4. Making arrangements for water supply system in the industrial estates/areas.
5. Providing for the discharge of wastes and effluents.
6. Development of common Facility Centers.
7. Such other facilities which the State Government may prescribe from time to time in view of the industrial development.

8. Maintenance/Repairs of the Existing Infrastructure Facilities:

- (1) For the maintenance and repair of the existing infrastructure facilities in the industrial estates/areas, which are already in existence, the constitution of the Entrepreneurs Cooperative societies shall be promoted.
- (2) A grant-in-aid in lump sum shall be sanctioned to such legally constituted society four times the share capital of the members, subject to a maximum of Rupees 15.00 lakhs (fifteen lakhs), which shall be kept as fixed deposit in a Bank by the society. The interest earned on such fixed term deposit shall be used for the purpose of maintenance and repairs of the existing facilities in the industrial estate.
- (3) All transactions of withdrawals /disbursement of the money deposited in the fixed term deposit account shall be done with joint signatures of the General Manager, District Industries Center and the President of the Society. Before affecting any withdrawals from the interest account, a proposal shall be moved before the Society in its meeting attended by 3/4 of the total members for fulfilling the quorum.
9. Funding Procedure of the Infrastructure Fund The District Udyog Mitra shall lay down the procedure for making a resolution for funding under the Rules of the Infrastructure Fund, after taking into consideration the following points: -
 - 1 Infrastructure Mapping
 - 2 The requirement and justification for creating infrastructure facility
 - 3 Receipt of proposal for funding
 - 4 Preparation and examination of the up-to-date estimate
 - 5 Execution of work
 - 6 Furnishing Utilization Certificate within the prescribed period
 - 7 The Udyog Mitra shall forward the Demand for funds to the Government through the Director of Industries annually and it shall be ensured that the commitment for the works under the Infrastructure Fund commensurate to the funds available in the Fund. It will also be ensured that the funds required for the execution of any particular work are sanctioned and distributed accordingly so that the work undertaken does not remain incomplete for want of funds.

10. Audit:

The Directorate of Industries, Uttarakhand or its subordinate offices of the District Industries Center shall furnish Annual Returns relating to the accounts of the Infrastructure Fund to the

District Udyog Mitra within 3 months of the close of financial year for information/ approval. And thereafter the information collected from all the districts shall be forwarded to the Government through the Director of Industries.

The audit of the fund shall be hundred percent and the expenditure on audit shall be borne from the share capital investment of the infrastructure Fund.

11. Resources for the Infrastructure Fund:

1. A lump sum amount of Rs 2 crores shall be obtained from the State Government as resource money in the form of grant for generating the funds for the Fund.
2. A development fee shall be realized every year from the beneficiary industrial units receiving benefits from various Schemes which shall be deposited in the Fund.
3. The District Udyog Mitra shall determine the amount of development fee considering the prevailing local conditions.

12. Miscellaneous:

1. If any interpretation is required regarding the implementation of the Fund, the matter shall be referred to the Government through the Director of Industries and the decision of the State Government in this regard shall be final and binding on all.
2. If any resolution with respect to any change or amendment in these Rules desired by the District Udyog Mitra is received through the Director of Industries, the same shall be referred to the Government and the decision of the Government in this regard shall be final and binding on all.
3. The responsibility of the implementation and monitoring of the Scheme shall rest with the District Industries Center at the district level and the Director of Industries, Uttarakhand at the State level.
4. The Director of Industries shall be the competent authority for issuing any executive instructions with regard to this Scheme.
5. If in any financial year, the balance amount remains unused, in any item under the Integrated Development Hilly Regions Act, the same may be transferred to the Infrastructure Fund with the approval of the Administrative Department of the Directorate of Industries.

PC Sharma
Principal Secretary

The Industrial Estate Infrastructure Facility Development Promotion State Assistance Rules, 2008.

As Approved by the Department of Industrial Development, Section-2, Government of Uttarakhand under Para 5(1)(vii) of the Notification No 488/I.D./VII-II-08/2008 dated 29February, 2008.

1. **Short title:** This Scheme may be called The Industrial Estate Infrastructure Facility Development Promotion State Assistance Rules, 2008.
2. **Commencement & duration of the Scheme:** This Scheme shall come into force with effect from 01 April, 2008 and shall remain in operation till 31 March 2018 unless otherwise amended.
3. **Applicability:** This Scheme shall be applicable to the existing or new industrial units to be set up by the Government, Semi-Government, Cooperative, Joint venture and private sector industrial enterprises situated in the industrial estates in the remote and hilly areas in Category A and B districts of the State identified or notified under Para 2 of the Special Integrated Industrial Promotion Policy, 2008.
4. **Definitions:**
 - (i) The Industrial Estate means the industrial estates developed by the Government or by private entrepreneurs notified, as such, by the State Government.
 - (ii) The Government Industrial Estate means the industrial estate wholly developed by the State Government.
 - (iii) The Private Industrial Estate means the industrial Estate, which has been established wholly under the ownership of the private entrepreneurs in accordance with the Industrial Policy of the State.
 - (iv) The development of infrastructure facilities means the creation, development and strengthening of the infrastructure facilities like development of land, construction of roads, power and water supply, construction of approach roads and drainage system in the industrial estates / areas.
5. **Eligibility:** The eligible industrial units shall have to fulfill the following formalities/conditions to qualify themselves for the Grant or Promotion incentives under the Scheme.
 - (i) The land in use of the industrial estate should be owned and controlled by the State Government or the private entrepreneurs.
 - (ii) The State Government notifies the industrial estate, as such
 - (iii) The minimum land area for the development of the industrial Estate to be established in private /joint/ cooperative sector shall be 2 acres or more in one stretch.
 - (iv) At least 50 percent of the land area occupied by the Industrial Estate shall be required to be allotted to the other entrepreneurs but the number of allotted entrepreneurs shall not be less than three.
 - (v) The Layout Plan / Map shall be approved / sanctioned by the Government or by the Authorized Agency of the State Government e.g. the State Industrial Development Authority (SIDA)
 - (vi) The estimate or proposal for the development of the infrastructure facilities shall be approved by the State Industrial Development Authority (SIDA)

6. Limit of the Grant/ State Assistance:

Fifty percent of the total expenditure incurred on the development of land and infrastructure facilities by the existing or new industrial enterprises to be established in the government or private enterprises in all the districts and regions notified under the Scheme or maximum Rupees 50 lakhs (fifty lakhs), whichever is less, shall be payable as Grant in aid under this Scheme.

7. Specified Authority/Agency for the disbursement of the Grant-in-aid:

The Director of Industries, Uttarakhand shall function as the Nodal Agency for the disbursement of the grant-in-aid sanctioned under this scheme. In view of the urgency and need of the work the Nodal Agency may draw as advance the available funds in any financial year and deposit the same in the accounts of Uttarakhand State Integrated Industrial Development Corporation Limited (SIIDCUL) or any other agency prescribed by the State Government and may utilize the same in future.

8. Procedure to obtain Grant-in-aid:

The concerned Department of the State Government or any private sponsor/entrepreneur shall submit the scheme regarding the infrastructure facilities to be provided in the Estate, after obtaining ownership of land for the existing or establishment of new industrial Estate to the General Manager of the concerning District Industries Centre along with the estimate approved by the State Industrial Development Authority or by any other works agencies authorized by the Government in this behalf. While filing a claim of admissibility for the grant under the Scheme the entrepreneur shall also be required to submit a certificate issued to him by the State Industrial Development Authority in respect of the completion of work undertaken by him and the quality and standard of work maintained by him. The General Manager District Industries Centre shall submit all the proposals received by him to the Committee of the District Udyog Mitra for consideration /decision and forward the same alongwith the views and recommendations of the District Udyog Mitra to the Directorate of Industries for the approval. The Director of Industries shall submit all the proposals approved by the District Udyog Mitra Committee to the High Powered Committee constituted at the State level for approval or taking appropriate decision in the matter.

9. Procedure for the disbursement of grant-in-aid:

1. The High Power Committee shall be competent to take decision in each case related to the eligibility or quantum of the grant-in-aid applied for. The disbursement of the sanctioned grant shall be made in lump sum on the basis of availability of the budget through the prescribed disbursement agency under the Scheme on the completion of the proposed infrastructure facilities in the industrial estate but where the development of infrastructure facility work has been completed of 50 percent and the State Industrial Development Authority has also issued a certificate to that effect, and where the Authority is satisfied about the security of Government funds 50 percent of the financial assistance may be released as an advance against the sanctioned grant but the remaining balance will be released only on completion of the work on the assessment of the quality of work by the recommendations of the third party.
2. Memorandum of understanding or Agreement deed shall be signed between the Distribution

Authority and the concerned industrial unit to be set up in the estate regarding the use of the infrastructure facilities created or developed by the industrial units being set up in the industrial estate. In case of the breach of any condition laid down in the Memorandum of Understanding or Agreement or any matter coming into the knowledge of the State Government after the disbursement of the grant-in-aid whereby an entrepreneur is found to have made wrong statement or have furnished wrong information about him or where the industrial unit being closed down within 10 years from the date of commencement of this Scheme, the State Government, may recover the amount of grant-in-aid with interest at the rate of 18 percent to be recovered as land revenue after giving due opportunity of hearing to the entrepreneur concerned.

3. The concerned Department shall submit a report on the proper utilization of the Fund and the expenditure made on the development of infrastructure facilities in the industrial estate to the State Government in accordance with the prescribed procedure. After receiving the State assistance for the development of infrastructure facilities the private sponsors/entrepreneurs shall continue to furnish every year the Annual Progress Report /Audit Report of the industrial Estate, as may be specified for ten years.

PC Sharma
Principal Secretary

The Special State Capital Investment Subsidy Assistance Scheme Rules, 2008.

As Approved by the Department of Industrial Development, Section-2, Government of Uttarakhand under Para 5(2) of the Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008.

1. **Short title:** This Scheme may be called The Special State Capital Investment Subsidy Assistance Rules, 2008.
2. **Commencement & duration of the Scheme:** This Scheme shall come into force with effect from 01 April 2008 and shall remain in operation till 31 March, 2018.
3. **Applicability of the Scheme:** This Scheme notified under para-I shall be applicable to the Manufacturing and Service Sector Enterprises to be established in the remote and hilly areas in Categorized as A and B districts of the Uttarakhand State as laid down under Para 2-of the Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008 issued by the Department of Industrial Development Section-2 Government of Uttarakhand.
4. **Definition of the New Enterprises:** The terms such as 'the newly set up Manufacturing/Production & Service Sector Enterprises', 'Fixed Capital Investment', 'Plant and Machinery' shall have the same meaning and definition as assigned to them in the notification No 1961/seven-II/123-Industry / 08 dated 15 October, 2008 of the Department of Industrial Development Section-2, Government of Uttarakhand or the standard definitions given to them by the Government of India from time to time.
5. **The limit and Quantum of the Subsidy Assistance:**
 1. For the newly set up industrial units in the districts of category- A, 25 percent of the fixed capital investment made on the construction of workshop-building, plant and machinery and equipment subject to a maximum of Rupees 30 lakhs.
 2. For the newly setup industrial units in the districts of category- B, the following eligible units:
 - (i) For the entrepreneurs who are permanent and bonafide residents of the State establishing their units in the State, 25 percent of the fixed capital investment made on construction of workshop-building, plant and machinery and equipment subject to a maximum of Rupees 30 lakhs.
 - (ii) For the other entrepreneurs 20 percent of the fixed capital investment made on construction of workshop-building, plant and machinery and equipment subject to a maximum of Rupees 25 lakhs.
6. **Construction of Workshop-building, Plant & Machinery:**
 1. **Workshop-Building:** The State assistance shall be admissible for the capital investment on workshop-building to be used for manufacturing purposes only provided it is built on the land owned by the entrepreneur himself or the land acquired on valid lease deed. If the workshop is situated on a rented building, an registered agreement of tenancy valid for at least ten years shall be necessary. Any other building constructed for the office or residential purpose shall not be included in this item. The necessary construction related to the workshop building or shed for

carrying out the manufacturing and production work and services only shall be taken into consideration for the purpose of calculation of the State Assistance.

2. Plant Machinery and Equipment:

While calculating the value of the only plant, machinery and equipment which have been installed completely or have been made available received for installation at the site of the unit shall be taken into consideration for fixed capital investment for the eligibility of the State assistance. The cost of the other equipment such as tools, zigs, dyes and moulds which are necessary for production, their Insurance premium or transportation charges and the establishment expenditure shall also be included in the fixed capital investment.

7. Implementation of the Scheme & the Agency for the Disbursement of State Assistance: The Directorate of Industries, Uttarakhand and the District Industries Center working under the Directorate shall be responsible for the execution of the Scheme.

8. Procedure for obtaining subsidy assistance:

1. The entrepreneurs having an intention to set up a new unit in the State shall, first of all, have to get themselves registered with the District Industries Centre of the respective district under the Special State Capital Investment Assistance Scheme after obtaining an acknowledgement of approval on the Entrepreneurs Memorandum Part-I / SIA / Industrial Entrepreneurs Memorandum(IEM) from the Ministry of Commerce & Industry, Government of India before taking effective steps for the establishment of the unit.
2. The eligible entrepreneur shall make an application in the format prescribed by the Director of Industries to the respective District Industries Center along with the following documents and certificates.
 - (i) A copy of the acknowledgement of approval of the Entrepreneurs Memorandum Part-I, SIA, Industrial Entrepreneurs Memorandum (whichever is applicable)
 - (ii) In case of Micro enterprises a copy of the Project Profile and in the case of Small, Medium and Large enterprises a copy of the Project Report duly attested by any Chartered Accountant.
 - (iii) A copy of the Approval of the Project, if approved, by the funding Bank or by the financial institution.
 - (iv) A copy of the Registration under the Special State Capital Investment Assistance Scheme with the District Industries Centre.
 - (v) Acknowledgement of approval of Entrepreneur's Memorandum Part-2 /certificate of Production.
 - (vi) Valid Domicile certificate and a certificate of being permanent resident of Uttarakhand State issued by the Competent Authority.
 - (vii) No objection Certificate about Pollution / Approval letter.
 - (viii) A copy of ownership certificate of the land / registered Sale Deed / Lease Deed / Agreement of Tenancy.
 - (ix) Approval of the construction of Building and Map issued by the Competent Authority.
 - (x) If the construction cost is more than Rupees one lakh, the estimates for the construction of building and the cost certificate attested by any Architect or any recognized Civil Engineer.
 - (xi) Item wise/date wise statement regarding plant & machinery, expenditure and investment, copies of the bills, payment receipts and vouchers
 - (xii) In case of the Assistance involving more than Rupees one lakhs, certificate issued by any Chartered Accountant/Chartered Engineer.
 - (xiii) Any other document or certificate, as may be required.

3. On receiving the applications for state Assistance the District Industries Center, after examining the claim minutely and determining the eligibility for the subsidy, shall refer the case to the District Level Empowered Committee/ State Level Committee along with its Spot Inspection Report and recommendations.

9. Grant of State Assistance and its Disbursement:

1. For all matters connected therewith the sanction of the Subsidy Assistance or taking any decision on the eligibility and quantum of the assistance under the Special Integrated Industrial Promotion Rules, 2008 vide Notification No 1961/seven-II/123-Industry / 08 dated 15 October, 2008 of the Department of Industrial Development Section-2, Government of Uttarakhand, the District/ State Level Empowered Committee constituted at the District and State level for all incentive facilities/concessions shall be responsible for sanction.
2. The Special State assistance sanctioned to the newly set up enterprises shall be disbursed by the prescribed Disbursing Agency after the commencement of commercial production by such units and on the recommendations made in this regard by the District Industries Center. However in such cases, where the State Government is satisfied about the security of government funds, and where the Director, Industries, Uttarakhand is satisfied about the effective steps taken by the entrepreneur with regard to the submission of relevant certificates or verification reports connected with the establishment of the enterprise, he may consider to release not more than fifty percent of the sanctioned subsidy assistance in accordance with the approved layout plan of the proposed project before the commencement of commercial production by the such unit. But in no circumstances the remaining balance of the sanctioned assistance shall be disbursed before the unit has started its commercial production.
3. The State Assistance shall be disbursed on the availability of the budget by the specified Disbursing Agency on the recommendations of the District Industries Centre. Before releasing the State Assistance for payment an Agreement/Bond shall be executed by the General Manager, District Industries Centre on behalf of the State Government and the newly established unit containing therein the condition of the pledging or mortgaging the value of the fixed assets such as the workshop building, plant and machinery owned by the entrepreneur commensurate to the State assistance sought by him. The draft Agreement /Bond executed by the entrepreneur and the State Government shall be approved at the level of the Director of Industries, Uttarakhand.

10. Powers of the Disbursing Agency & the Duties of the Beneficiary Industrial Unit:

1. If State Government is satisfied that any beneficiary entrepreneur has made wrongful statement about any relevant fact or furnished false information to obtain the subsidy or has closed down production work within 10 years of its commencement, the State Government may, after giving opportunity of hearing to the entrepreneur, consider to withdrawing the Subsidy Assistance.
2. No entrepreneur shall be allowed to shift its industrial activity wholly or partially after receiving the State Assistance or reduce its capital investment below the prescribed limit of the fixed capital investment within 10 years after the commencement of the production work or dispose off any substantial part of it without prior permission of the Director of Industries or the State Government.

3. The enterprises who have obtained the State Subsidy more than Rupees 1 lakh shall have to furnish Annual Returns of the audited accounts and production/sale of the finished goods upto 10 years after receiving the assistance but the units receiving subsidy less than the value of Rupees 1 lakh will be required to furnish the information regarding production and sale.
4. The beneficiary enterprise shall have to continue its business for at least 10 years after the commencement of commercial production except in any eventuality arising out of natural calamities stopping of work shall not be deemed to be the closure of the industry. But in cases of circumstances beyond the control of the entrepreneur the decision of the Director of Industries shall be final and binding on all.

11. Miscellaneous

1. Any breach of the provisions contained in Para 10(1 to 4) shall result in the recovery of the Subsidy Assistance received by the entrepreneur in lump sum as the recovery of land revenue with interest payable at the rate of 18 percent.
2. In case of any dispute on any point arising out of the interpretation of the Scheme, the decision of the Government shall be final and binding on all.
3. Director of Industries, Uttarakhand shall be the Competent Authority for issuing any interpretation on any point or executive instructions under the Scheme.

P C Sharma
Principal Secretary

The Special Interest Subsidy Incentive Scheme Rules, 2008

As Approved by the Department of Industrial Development, Section-2, Government of Uttarakhand under Para 5(3) of the Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008.

1. **Short title:** This Scheme may be called the Special Interest Subsidy Incentive Scheme Rules, 2008.
2. **Commencement of the Scheme and its duration:** This Scheme shall come into force with effect from 01 April, 2008 and remain in operation till 31 March, 2018.
3. **Definitions:**
 1. The definition of the new, Micro, Medium and Large Industrial Enterprises shall have the same meaning and definition as assigned to them in the notification No 1961/seven-II/123-Industry / 08 dated 15 October, 2008 of the Department of Industrial Development Section-2, Government of Uttarakhand.
 2. The 'Fixed-term Loan' means such valid loan, which has been sought for the purpose of purchase of land, building, plant and machinery from a commercial bank or financial institution or the State Cooperative Bank or the Regional Rural Banks or any financial institution approved by the Government of India/State Government notified by the Reserve Bank of India for funding purposes.
 3. Working capital means such valid loan or credit facility which has been sanctioned and disbursed as working capital by any commercial bank or financial institution or the State Cooperative Bank or the Regional Rural Banks or any financial institution approved by the Government of India/State Government notified by the Reserve Bank of India for funding purposes.
 4. The commercial banks and financial institutions notified by the Reserve Bank of India means such funding banks or financial institutions, which have been defined by the Department of Industrial Development Section-2, Government of Uttarakhand vide Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008
4. **Eligibility:**
 1. All the newly set up Manufacturing and Service Sector Enterprises falling under any category of the Micro, Small, Medium or the Large Enterprises shall be entitled for the eligibility of Interest Subsidy Incentive for the interest payable on the fixed term loan or working capital loan or both secured by them from any approved bank or financial institution as sanctioned and distributed loan.
 2. The industrial enterprises, which have been funded by the Government of India / State Government or by any Government institution under other Self Employment Schemes and are having the concessional rates of interest shall not be eligible to receive benefit under this scheme.
 3. The industrial undertakings Government of India/State Government or set up by State Government undertakings shall not be eligible for receiving subsidy under this Scheme.
 4. The industrial enterprises, which have obtained valid registration and acknowledgement of

approval of the Entrepreneurs Memorandum, Part I & Part II, Industrial Entrepreneurs Memorandum (IEM) and Secretariat of Industrial Assistance (SIA) from the concerned District Industries Center, the Directorate of Industries, Ministry of Commerce & Industries, Government of India or the Development Commissioner (Handicraft & Handloom), Government of India.

5. The industrial enterprises that have received the first installment of the fixed term loan or working capital loan sanctioned by any funding bank or financial institution before 01 April, 2008 shall not be eligible for any benefit under this scheme.
6. In order to qualify for the eligibility under this Scheme it will be necessary for any industrial enterprise to be funded by any nationalized bank or any bank notified by the Reserve Bank of India for funding purposes, or by any authorized funding bank or institution or any bank or financial institution in the cooperative sector.

5. Limit and Quantum of Subsidy Assistance:

- (i) The quantum and limit for Interest Subsidy for the industries in category-A district/area will be 6%, maximum Rs. 5.00 lakhs (Rs. Five Lakhs only) per unit per year.
- (ii) The quantum and limit for Interest Subsidy for the industries in category-B district/area will be 5%, maximum Rs. 3.00 lakhs (Rs. Three Lakhs only) per unit per year.
- (iii) For the permanent and bonafide resident of Uttarakhand the quantum and limit of subsidy will be also 6%, maximum Rs. 5.00 lakhs (Rs. Five Lakhs only) per unit per year for establishing unit in Category-B district.
- (iv) The duration of Interest Subsidy will be calculated from the date of disbursement of first installment for sanctioned term/working loan for the project, upto the admissible duration.
- (v) Interest Subsidy will be admissible only as per original rate of interest, i.e. subsidy will not be claimed on late charge fee, panel or other charges.

6. Procedure for filing claim under the interest subsidy incentive & its sanction:

1. The eligible enterprises shall have to file application in the format prescribed by the Director of Industries along with the following documents /certificates with the respective District Industries Centres:
 - (i) A copy of the Acknowledgement of Entrepreneurs' Memorandum Part-I issued by the District Industries Centre.
 - (ii) A copy of the Acknowledgement of approval of Secretariat Industrial Assistance (SIA)/Industrial Entrepreneurs Memorandum Part & II (IEM) issued by the Ministry of Commerce & industries, Government of India
 - (iii) A copy of the Acknowledgement of Entrepreneurs Memorandum Part-2 issued by the District Industries Centre.
 - (iv) Certificate regarding commencement of production issued by the District Industries Centre.
 - (v) Letter Sanctioning fixed term loan / working capital loan and the certificate of the disbursement of its first installment issued by the funding bank or financial institution.
 - (vi) The letter of sanction of the loan shall be enclosed with the application made for the first quarter only but in case any changes are made in the letter of sanction thereafter, the same shall be enclosed with the application made for the relevant quarter.
- (vii) The statement to be filed in the prescribed format shall contain the details of the installments of loan received by the newly set up industrial unit, the interest levied on the industrial

enterprise, the payment of the principal amount and interest thereof by the industrial unit, rate of interest, the rate of interest subsidy and the calculation chart of the subsidy amount shall be signed the Branch Manager or any officer authorized by concerned the funding bank/financial institution.

- (viii) The certificate issued by the funding bank/ financial institution to the effect that the beneficiary industrial unit has been regularly paying the loan installment for the relevant quarter and no default has been made by the debtor industrial unit.
- (ix) The claim for the Interest Subsidy shall be submitted to the General Manager, District Industries Centre of the concerned district on the quarterly basis commencing from the date of disbursement of the loan by the funding bank / financial institution after the commencement of the production work by the industrial unit and after issuance of the Entrepreneurs Memorandum Part-2/Industrial Entrepreneurs Memorandum Part- B.
- (x) The General Manager, District Industries Center shall, on receiving such claims, examine the matter in accordance with the Interest Subsidy Incentive Rules and forward the same for approval to the Authorized Committee of the District Udyog Mitra and thereafter on receiving the approval from the Authorized Committee, he shall issue the sanctioning order in the prescribed format.
- (xi) The demand for budget in respect of the sum sanctioned by the Authorized Committee shall be forwarded to the Director of Industries along with the copy of the proceedings of the meeting of the Authorized Committee of the District Udyog Mitra The Director of Industries shall, on receiving the budget, allot the same to the District Industries Centre for disbursement of the sanctioned amount. The District Industries Center shall remit the sanctioned money to the concerned bank/financial institution for crediting the amount to the particular creditor's or beneficiary's account and the concerned bank or financial institution shall credit the said amount in the creditors account immediately. The amount of interest shall not be paid in cash.
- (xii) The first claim for the Interest Subsidy shall be filed necessarily within one year of the commencement of the commercial production by the newly set up industrial unit. And the claims in respect of any ensuing quarter shall be filed within the next two quarterly months with the District Industries Centre otherwise the claims will not be entertained. The Authorized Committee can condone the delay caused due to unavoidable reasons on merit.

7. Recovery of Interest Subsidy:

1. If after crediting the interest subsidy in the unit's account, it is found that the industrial unit or the bank has withheld any relevant fact or misrepresented the facts and was successful in securing the interest subsidy fraudulently, the subsidy amount shall be recoverable in lump sum from the concerned unit or the bank or from both by way of recovery as land revenue.
2. The Interest Subsidy Incentive shall be available to those industrial units only, who will keep their units running at least for 5 years after they have received the Interest Subsidy, otherwise the Government reserves the right to recover the entire amount of the subsidy from the concerned industrial unit.

8. Miscellaneous:

1. In case of any matter relating to the interpretation of the rules under this Scheme or any dispute arising out of the eligibility for the Interest Subsidy or any other matter connected

therewith, the decision of the Director of Industries shall be final and binding on all.

2. The Director of Industries shall be competent to issue any executive instructions under the Scheme.
3. The General Manager, District Industries Centre shall be responsible for the maintenance of all records and papers relating to the interest subsidy and audit.

P.C.Sharma
Principal Secretary

The Special State Transport Subsidy Assistance Scheme Rules, 2008

As Approved by the Department of Industrial Development, Section-2, Government of Uttarakhand under Para 5(6) of the Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008.

1. **Short title:** The Scheme may be called "The Special State Transport Subsidy Assistance Scheme Rules, 2008" .
2. **Objectives:** The objective of the Scheme is to encourage the entrepreneurs to set up industries based on local/domestic resources in the hilly areas by providing financial assistance to them to meet out the increase in the transportation cost of the raw material brought from within the State and to make their product viable for the market competition.
3. **The Extent and Character of the Scheme:** The benefits of the Scheme shall be available to those enterprises setup in the hill areas/districts, utilizing at least 30 percent of their total supply of major raw material from within the State for manufacturing/production of the goods produced by them during the year.
4. **Commencement of the Scheme and its Eligibility Period:** This Scheme shall come into force with effect from 01 April, 2008. This facility shall be available to the eligible new industrial enterprises setup after the Scheme came into operation for a period of ten years from the date of the commencement of their commercial production or up to 31 March, 2018, whichever be earlier.
5. **The New and dependent on local Resources:**
 1. The new and the locally dependent manufacturing unit means such Micro, Small, Medium and Large Manufacturing industrial units which are dependent on local resources and defined in the Notification No 1961/seven-II/123-Industry / 08 dated 15 October, 2008.
 2. The raw material means such raw material used by an industry for the manufacturing of its goods or production and will include all inputs used in its manufacturing process by the industrial unit.
 3. The finished goods means such goods actually produced by an industrial unit in accordance with the approved production schedule registered with the Ministry of Commerce & Industries, Government of India, concerned District Industries Center or the Central Trade Tax Department /Trade Tax Department of the State Government and includes any by product also.
6. **Elegibility:**
 1. The industrial enterprise, which has obtained a valid registration or Acknowledgement of approval of the Entrepreneurs Memorandum (Part- I & Part- II), the Industrial Entrepreneurs Memorandum (IEM) and Secretariat for Industrial Assistance (SIA) from the concerned District Industries Centre, the Directorate of Industries, Uttarakhand, or the Ministry of Commerce & Industries, Government of India or the Development Commissioner (Handicraft & Handlooms)
 2. This subsidy shall be available to all those enterprises falling in the category of Micro, Small,

Medium and Large Industrial Units utilizing at least 30 percent of its total supply of major raw material produced from within the State for manufacturing/production of the goods produced by them during the year.

3. In order to avail of the facilities under this Scheme the enterprise shall have to get it registered separately with the District Industries Centre of the concerned District after filing an application therewith in prescribed format, on the basis of which the Registration Certificate shall be issued by the General Manager, District Industries Center. The Director of Industries shall prescribe the format of the Application and Registration Certificate.
4. The facility shall not be admissible for material used in packing of the fuel, of raw material of finished goods and various types of other consumable material. This facility shall be available to all the eligible enterprises set up after 01 April, 2008 but the subsidy shall be payable from only after the date of registration of the unit under this Scheme on transportation of the raw material and finished.

7. Limit and Quantum of the subsidy:

1. For the districts under Category-A five percent of the total annual turnover on the annual sale of self-produced goods subject to a maximum of Rupees 5 lakhs per annum.
2. For the districts under Category- B three percent of the total annual turnover on the annual sale of self- produced goods subject to a maximum of Rupees 3 lakhs per annum.
3. The value of the Annual turnover shall be verified from the Return filed by the entrepreneur with the Trade Tax Department or by the Verification Report.
4. This facility shall be available to those industrial units utilizing at least 30 percent of its total supply of raw material from the raw material available/produced within the State for manufacturing the goods produced by them.

8. Maintenance of records:

The industrial units availing of this facility shall have to maintain the detailed record of the raw material used and the produced finished goods, which shall be produced immediately on demand by the Authorized Representative or Authority of the Department of Industries.

If any relevant document is required in reference to the Scheme, the same shall be made available at the time of the inspection/verification of the industrial unit otherwise the benefits under this Scheme shall not be admissible to the entrepreneur.

9. Submission of the Claims under the Special Transport Subsidy:

1. The industrial units shall submit the Claims under this Scheme in the prescribed format in respect of every financial year to the General Manager, District Industries Centre. The claims of transport subsidy in respect of the first financial year shall have to be filed by the end of the second month in the ensuing financial year to the respective Industries Center and the General Manager, on receiving such claims, shall complete all the formalities of scrutiny/ enquiries in this regard by the end of the third month and forward the same for approval to the Authorized Committee of the District Udyog Mitra by the end of the fourth month along with his recommendations. In cases of unavoidable circumstances if any industrial unit does not present the claim within the prescribed schedule, the same shall be filed latest by the end of the third month of the ensuing financial year, failing which no claim shall be entertained thereafter.
2. The concerned industrial unit shall have to file the bills of the purchase of raw material, sales

bills of the finished goods produced by the unit, certified copies of the cash memos & receipts, copy of the Annual Return filed with the Trade Tax Department and copy of the verification Report issued by the Trade Tax Department in support of their claim.

10. Procedure to sanction the Claims:

1. All the claims irrespective of the value related to the Special State Transport Subsidy shall be sanctioned by the Authorized Committee of the District Udyog Mitra constituted under the Chairmanship of the District Magistrate. The Authorized Committee shall be constituted in the following manner: -

1 District Magistrate	Chairman
2 Chief Development Officer	Member
3 Senior Treasury Officer/Treasury Officer of the District	Member
4 Regional Transport Officer of the respective region	Member
5 Deputy Commissioner, Trade Tax of respective area	Member
6 General Manager, District industries Center	Member

11. Procedure for Disbursement of Subsidy:

1. The Director of Industries shall function as the Disbursement Agency under this scheme.
2. The General Manager of the concerned District Industries Center shall issue intimation to the concerned beneficiary industrial unit in the prescribed format after the Authorized Committee of the District Udyog Mitra has sanctioned the claim for subsidy.
3. Demand for budget shall be forwarded to the Director of Industries by the General Manager, District Industries Center after the sanction of subsidy by the Authorized Committee along with the procedure of meeting of the Authorized Committee called for the disbursement of the subsidy.
4. The Director of Industries shall distribute the subsidy on the basis of the available budget against the demand made for the sanctioned amount of subsidy.
5. Before disbursing the subsidy an agreement / memorandum of understanding shall be executed by the General Manager District Industries Centre, on behalf of the State Government and the newly set up industrial unit about mortgaging or pledging of the assets equal to the amount of subsidy assisted such as workshop building, plant, machinery etc, belonging to the unit in favour of the State Government. The draft agreement to be signed by the State Government and the concerned enterprise shall be finalized and approved by the Director of Industries, Uttarakhand.

12. Powers of the Disbursing Agency & the Duties of the Beneficiary Industrial Units:

1. If, in the opinion of the State Government it is found that any industrial unit has made wrongful statement about any relevant fact or has furnished false information to secure the Subsidy Assistance or has stopped the production within 10 years of its commencement, the State government may consider withdrawing the subsidy after giving opportunity of hearing to the industrial unit.
2. After receiving the Subsidy Assistance no entrepreneur of the industrial unit shall be permitted to shift its industrial premises wholly or partially or cut short in the prescribed total limit of its fixed capital investment or dispose off any part of it without prior permission of the Director of Industries or the State Government.
3. The industrial units, which have received Subsidy Assistance value of more than Rupees one lakh, shall have to file the papers of audited accounts and sale of the produced goods for ten

years but the units receiving less than Rupees one lakh shall file only the statement of the sold goods.

4. The industrial unit shall have to keep its unit running for at least ten years after receiving the subsidy aid but closure of the industrial unit for a period up to six months due to natural calamities shall not be considered as closure of the unit. But in matters of the circumstances beyond the control of the entrepreneur, the decision of the Director of Industries shall be final and binding on all.

13. Miscellaneous:

1. If any interpretation is required regarding the implementation of this Scheme, matter shall be referred to the Director of Industries, Uttarakhand and his decision in the matter shall be final and binding on all.
2. The Government reserves the right to amend the list of the items and industries for eligibility and entitlement of the Transport subsidy Assistance from time to time.
3. The General Manager of the District Industries Centre shall be responsible for the maintenance of the applications and records received in respect of the Transport Subsidy and getting the same audited from time to time.

P.C.Sharma
Principal Secretary

Scheme of Financial Assistance for the Promotion of National / International Certification of Quality & Standardization Rules, 2008

(Certification by ISO/ ISI/BIS/ through Patenting /Quality Marking/Trade Marking /Copy right /FPO/Pollution Control etc.)

As Approved by the Department of Industrial Development, Section-2, Government of Uttarakhand under Para 5(9)(2) of the Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008.

- 1. Short title:** This Scheme may be called the Scheme of Financial Assistance for the Promotion of National / International Certification of Quality & Standardization Rules, 2008 (Certification by ISO/ ISI /BIS / Patenting /Quality Marking / Trade Marking / Copy right / FPO/Pollution Control etc.)
- 2. Objectives:** The main objective of the Scheme is to bring improvement in the quality of the products or services rendered, the management system, promotion and protection of environmental conditions.
- 3. The Character and Quantum of Subsidy:** The industrial enterprises shall be provided financial assistance as Reimbursement Subsidy for carrying out standardization and quality certification of their products by the recognized institutions at the national and international level by means of ISI marking, quality marking, ISI trade marking, registration of copy right, registration of FPO and for the pollution control measures upto 75 percent of the total cost borne by the enterprise on such measures subject to the maximum limit of Rs 1,00,000.00 (Rupees one lakh) but in no condition such assistance shall not exceed the amount of subsidy assistance received by the enterprise from all sources for the said purpose. For obtaining certification of the quality and management, the expenses borne therein by the enterprise such as the Application fee, Marking fee, Annual fee, License fee, Training fee, Technical Consultancy fee, Cost of the tools & equipment and installation expenses shall be included but any other expenditure incurred on traveling, hotel charges, telephone, correspondence, will not be included.
- 4. Commencement and Eligibility Period:** This scheme shall come into force with effect from 01 April, 2008. The facilities of this Scheme shall be available to the new industrial enterprises set up after the commencement of the Scheme for a maximum period of ten years from the date of the commencement of their commercial production or till 31 March 2018, whichever be earlier.
- 5. Definition:** For the purpose of any financial Assistance under this Scheme, the terms 'the newly set up Micro, Small, Medium and Large Industrial Enterprises' shall have the same meaning and definitions as assigned to them in the Notification No. 1961/seven-II/123-Industry / 08 dated 15 October, 2008 issued by the Department of Industrial Development Section-2, Government of Uttarakhand.

6. Eligibility:

- 1 All the Micro, Small, Medium and Large Industrial Enterprises, which are newly set up in the remote and hilly areas of the State in the districts / regions classified under category A and B, shall be eligible for receiving financial assistance on the certification/registration of quality and standardization of their product by the recognized institutions at the national and international level through ISO/ISI/ BIS / Patenting / Quality Marking / Trade marking of Copy right / FPO and Pollution Control.
- 2 All such industrial enterprises that has obtained valid registration and the Acknowledgement of approval from the respective District Industries Centres, the Directorate of Industries, and Ministry of Commerce & Industries, Government of India or from the Development Commissioner (Handicraft & Handlooms) Government of India, after filing therewith the Entrepreneurs Memorandum (Part-I & Part-II), Industrial Entrepreneurs Memorandum (IEM) / Secretariat of Industrial Assistance (SIA).
- 3 The industrial enterprise shall have to apply within one year for the certification of quality and standardization of their product to avail of the benefit of Subsidy Assistance under this Scheme.
- 4 If any industrial unit is a beneficiary under the ISO Scheme-900/1400 of the Ministry of Small Industries Government of India or has obtained any certificate of that nature shall not be eligible to receive financial assistance under this Scheme.

7. Implementation of the Scheme:

The Directorate of Industries and the District Industries Center under it shall be responsible for the implementation of the Scheme.

8. Procedure for filing application for financial assistance & its sanction:

1. All the Micro, Small, Medium and Large Industrial Units shall file application for financial assistance in the prescribed format with the respective District Industries Centres along with the following documents/certificates:-
 - (i) A copy of the registration certificate/acknowledgement of approval of Entrepreneurs Memorandum (Part I and Part II)/Industrial Entrepreneurs Memorandum (IEM)/Secretariat for Industrial Assistance (SIA)/and Letter of Intent issued by the District Industries Center or the Ministry of Commerce & Industry, Government of India or by any legally Authorized Department in respect of the relevant Micro, Small, Medium and Large Industrial Enterprise.
 - (ii) A certified copy of the certificate issued under the norms of Certification of quality and Standardization or the certificate equivalent thereto.
 - (iii) Certified copies of the Bills & vouchers of the expenditure incurred on obtaining certificate of quality and standardization.
 - (iv) A Certificate of Expenditure issued by the chartered Accountant in the prescribed format.
 - (v) An affidavit to be filed by the entrepreneur certifying that he has not availed of any financial assistance under any prevailing scheme of the Government of India regarding certification of quality and standardization.
2. On receiving such applications at the respective District Industries Centres, the General Manager shall examine the claims and documents filed therewith and put up the same for approval before the Authorized Committee of the District Udyog Mitra.
3. On receiving approval from the Authorized Committee of the District Udyog Mitra, the General Manager shall issue orders regarding the sanction of the claims.

4. The demand for funds shall be submitted to the Director of Industries in respect of the sanctioned amount of the claims by the Authorized Committee of the District Udyog Mitra, along with the copy of the minutes of the meeting and the Director of Industries shall allot the sanctioned amount for disbursement on the availability of the budget.

9. Recovery of the Financial Assistance:

1. If in the opinion of the State Government it is found that any enterprise has withheld any relevant fact or has misrepresented the facts and was successful in securing the financial assistance fraudulently, then the entire amount of the financial assistance may be recovered in lump sum from such entrepreneur with interest at the rate of 18 percent as arrears of land revenue.

10. Interpretation of the Rules:

1. Any dispute arising out of the eligibility or interpretation of Rules or any matter connected therewith this Scheme; the decision of the Director of Industries shall be final and binding on all.
2. The Director of Industries shall be Competent Authority to issue any instructions under the Scheme.

P.C.Sharma
Principal Secretary



Govt. of Uttarakhand

Finance Section-9

No; 232/27-9-08/Stamp-35/08 Dehradun Dated 15 September 2008

Notification

Whereas the State Government is satisfied that it is necessary and expedient to do so in public interest, now, therefore, in exercise of the powers conferred under Sub-Clause (a) of Sub-Section (1) of Section-9 of the Indian Stamp Act, 1899, the State Government is pleased to grant full exemption from Stamp Duty in respect of registration of Lease Deed/ Purchase/Sale Deed for acquiring plots on lease and purchase of plots in the industrial estates developed by the State Government or owned by private entrepreneurs or where any entrepreneur has directly purchased land outside the industrial estate/area for the development of private industrial estate for the purpose of establishing any Mega Project/ Manufacturing Unit or a Service Sector Enterprise, shall be granted full exemption from payment of the Stamps Duty. For the purpose of this Notification the term "remote and hilly regions" shall have the same meaning and definition as defined in Para-2 of the Notification No 488/I.D./VII-II-08/2008 dated 29 February, 2008 issued by the Department of Industrial Development, Government of Uttarakhand.

L.M.Pant
Secretary

Endorsement No: 232 (1) / 27-9-08/Stamp-35/08, even dated
Copy forwarded to the following for information and necessary action:-

1. All Principal Secretaries / Secretaries & Commissioners, Government of Uttarakhand All Divisional Commissioners/District Magistrates.
2. Government of Uttarakhand.
3. Inspector General, Registration, Uttarakhand, Dehradun.
4. Accountant General, Uttarakhand, Oberoi Building, Majra, Dehradun.
5. Deputy Director, Government Printing Press, Roorkee for favour of publication in Part 4 (B) of the extra Ordinary Gazette and supplying 200 copies of the same to the Finance Department, Section-9 of the Government.
6. Department of Law & Justice/Legislative Affairs.
7. Guard file.

By order

S.S.Waldia
Deputy Secretary

Note:- In case of any difference between the English translation of the policy and the original notifications in Hindi, the notifications in Hindi will be treated as the authentic version of the Policy and shall be applicable.