

Gujarat Industrial Policy 2015 -
Scheme for Incentive to Industries

Government of Gujarat
Industries & Mines Department
Resolution No.INC-102015-645918-I
Sachivalaya, Gandhinagar
Dated: 7.1.2020

Read:

- (1) I&M Department, G.R.No.INC-102015-645918-I dated.25/7/2016
- (2) Industries & Mines Department GR No.INC-102018-522243-I, dated. 15.11.2018
- (3) Industries & Mines Department GR No.Parach-102019-140168-I, dated 06.03.2019
- (4) Office of Industries Commissioners letter No. uk/large-protsa./incentive to ind./1565667 dt. 21.8.2019.

Preamble

The Government of Gujarat has introduced a scheme for Incentive to Industries under the Gujarat Industrial Policy-2015 vide Government Resolution at Sr. No. (1) referred to above. The industrial sector has represented to industries commissioner regarding implementation difficulties faced by them to avail incentives under the scheme. Considering representations of industries, it has been decided to provide more clarity on various provisions with some modifications in the said Resolution.

Resolution:-

After careful consideration, Government is pleased to amend the G.R. dated 25/7/2016 mentioned at (1) read above, as under;

- (1) Para 9(2) of the said G.R. is replaced as below :

9 (2)- The eligible industrial undertaking will submit application for availing reimbursement of Net VAT/ Net SGST (as defined in G.R. dated 15.11.2018 referred to at sr. no. 2 above) in the prescribed format, along with the necessary supporting

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documents>Returns certified by the Commissioner of state Taxes. The eligible industrial undertaking will be allowed reimbursement of Net VAT/ Net SGST paid to the extent of rates as outlined in paragraph 8 of the said G.R.

(2) Para- 10 of the said G.R. is replaced as below:

10 The Authorities empowered to sanction Final Eligibility of incentive under this scheme shall be as per para 10.1, 10.2, &10.3 of G.R. dated 25.7.2016.

(3) Para-13 of the said G.R. is replaced as below :

13 Application for Registration

An Industrial undertaking eligible for incentive under this GR shall apply for registration to the concerned District Industries Centre in case of Micro, small and Medium project, and to the Industries Commissioner in case of large, mega and ultra-mega project, in the prescribed format, before the commencement of commercial production. However, those industrial undertaking could not apply for registration before commencement of commercial production, such Industrial undertaking shall be eligible to apply for registration within 120 days from date of issuance of this resolution.

The application for registration shall be submitted to the concern authorities along with the following documents, as applicable.

- (i) Documents of registration of the industrial undertaking, as applicable under law, and the Industrial Entrepreneur Memorandum as prescribed by Government of India. However, in case of MSME, industrial undertaking will have to submit the Udhoyg Aadhar at the time of submitting an application for Provisional Eligibility Certificate / Final Eligibility Certificate.

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(4) Para-14 of the said G.R. is replaced as below :

14 Registration

- (i) On receipt of the application, the procedure for grant of registration shall be followed as under;
 - (a) In case of Micro, Small and Medium enterprises the concerned General Manager of the District industries Centre will approve and issue registration certificate. ;
 - (b) In case of Large Industrial Undertaking and having Gross Fixed capital investment of the project, up to Rs. 500 crores, Industries Commissioner will approve and issue registration certificate.
 - (c) In case of Large Industrial Undertaking and having more than Rs.500 crores of Gross Fixed capital investment of the project, the approval of Additional Chief Secretary (ACS) / Principle Secretary (PS) of IMD shall be obtained and registration will be issued by the Industries Commissioner.
 - (d) In case of Mega and Ultra Mega Industrial Undertaking, the approval of Chief Secretary shall be obtained and registration will be issued by the Industries Commissioner
 - (e) The registration already issued/to be issued by authorities, will be valid upto the incentive period eligible to the Industrial undertaking.
 - (f) The applications pending with the authorities as on date shall be decided accordingly and registration shall be issued as per procedure mentioned above.
- (ii) The registration certificate shall be valid up to the last date of Incentive period of the Industrial Undertaking and during this period, the industrial undertaking may apply for Provisional eligibility certificate or Final eligibility certificate (if not applied for Provisional Eligibility) as mentioned in para 15 (i).



(5) Para-15 (i) of said G.R. is replaced as below :

15 (i) The Industrial undertaking having registration shall submit an application either for provisional eligibility certificate or Final eligibility certificate (if not applied for Provisional Eligibility) within one year from the date of commercial production or from the date of registration or from the date of issue of this G.R., whichever is later. In case the application for Provisional Eligibility certificate or Final eligibility certificate (if not applied for Provisional Eligibility) is submitted thereafter by Industrial Undertaking, the incentive period and eligible quantum of incentive shall be reduced proportionately to the extent of delayed period.

(6) Para-16 (i) of said G.R. is replaced as below :

"16 (i) - On completion of the project, the industrial undertaking will submit the application along with all the details as required for final eligibility certificate before the time limit as mentioned below

Sr. No.	Classification of the project (as defined in para 8.2 of G.R. dt. 25.7.2016)	Time limit from the date of completion of the project.
1	MSME	Within 18 months
2	Large	Within 23 months
3	Mega	Within 27 months
4	Ultra Mega	Within 36 months

(7) Following para is added as para 22

Disbursement of claim of reimbursement : For MSME projects, General Manager of the DIC and for the large, Mega, and Ultra Mega projects Industries Commissioner will disburse the claim of reimbursement.



(8) Following condition is added as Sr. no. 8 in para 20: Other conditions;

- 8) This amendment is effective from the date of issuance of this resolution and applications for registration/PEC/FEC pending with sanctioning authority as on date of this amendment shall be processed in accordance to the provisions under this resolution, without considering the timelines of G.R. dt. 25.7.2016.

This issue with the concurrence of finance department vide note dated 7.1.2020 on this department file of even number.

By order and in the name of the governor of Gujarat.

B. S. Mehta
(B.S.Mehta)

Joint Secretary

Industries and Mines Department

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1. Secretary to Hon'ble Governor of Gujarat*
 2. PS to All Ministers
 3. Principal Secretary to Hon. CM
 4. Under Secretary to Chief Secretary
 5. All Departments
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Industries and Mines Department
 7. Industries Commissioner, Gandhinagar
 8. All collectors
 9. All District Development Officers
 10. All District Industries Centers
 11. Commissioner of Commercial Tax, Ashram road,
Ahmedabad.
 12. Accountant General Ahmedaad/Rajkot*
 13. All branches of Industries and Mines Department.
 14. System Manager for IWDMS, TCS Ltd., Gandhinagar
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