

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

No. F.12(19)FD/Tax/2018-14

Jaipur, April 30, 2018

ORDER

In exercise of the powers conferred by clause 20 of the Rajasthan Investment Promotion Scheme-2014 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making the following amendments, namely.-

AMENDMENTS

1. Amendment of Clause 1.- In clause 1 of the Scheme, for the existing expression "31st March, 2019", the expression "31st March, 2021" shall be substituted, with immediate effect.

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

(i) After the existing sub-clause (if) and before sub-clause (ii), the following new sub-clause (ig) shall be inserted, with effect from 12.02.2018, namely:-
“(ig) **“Bonafide resident enterprise”** means an enterprise other than a company constituted under the Companies Act, 1956 and,-

(i) owned by a person domiciled in Rajasthan having age upto 40 years on the date of commencement of commercial production/operation- in case of proprietorship; or

(ii) constituted by persons domiciled in Rajasthan having age upto 40 years on the date of commencement of commercial production/operation and all the partners or members are domiciled in Rajasthan during the validity period of Entitlement Certificate - in case of partnership including limited liability partnership and association of persons;”

(ii) the existing sub-clause (iia) shall be deleted with effect from 01.07.2017;

(iii) the existing sub-clause (iv) shall be substituted by the following, with effect from 01.07.2017, namely:-

“(iv) **“Commencement of Commercial Production/ Operation”** means:

(a) For a new enterprise, the date on which the enterprise issues the first bill of supply/invoice/tax invoice, of the goods manufactured/ services rendered related to the investment made under the Scheme.

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

(c) For revival of sick industrial enterprise, the date on which the enterprise issues the first bill of supply/ invoice/ tax invoice, of the goods manufactured after its revival:

Provided that in case of an industrial park, it shall mean the date of handing over of possession to the first unit in the park;

Provided further that in case of an enterprise to which a customized package has been granted under clause 8 of the Scheme, it shall mean

the date on which the enterprise has completed the committed investment and has provided committed employment. However, this proviso shall not be applicable to the enterprise which wants to avail the benefits of the Scheme under clause 8.4.1.;

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

- (iv) the existing sub-clause (xi) and (xii) shall be deleted with effect from 01.07.2017;
- (v) after the existing sub-clause (xv) and before the existing sub-clause (xvi), the following new sub-clause (xva) shall be inserted, with effect from 01.07.2017, namely:-
“(xva) **“Integrated tax (IGST)”** means the integrated goods and service tax levied under the Integrated Goods and Service Tax Act, 2017 (Central Act No. 13 of 2017); ”
- (vi) the existing sub-clause (xix) shall be deleted with effect from 01.07.2017;
- (vii) the existing sub-clause (xxi) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(xxi) **“Manufacturing Enterprise”** means an enterprise employing plant and machinery in processing of goods which brings into existence a commercially different and distinct commodity and shall include the enterprises of Agro-processing and Agri-marketing sector as mentioned in annexure-IV appended to the scheme, but shall not include such processing as may be specified by the State Government by an order;”
- (viii) the existing sub-clause (xxviii) shall be deleted with effect from 01.07.2017;and
- (ix) after the existing sub-clause (xxxv) and before the existing sub-clause (xxxvi), the following new sub-clauses (xxxva) and (xxxvb) shall be inserted, with effect from 01.07.2017, namely:-
“(xxxva) **“State tax (SGST)”** means the tax levied under the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017);
(xxxvb) **“State tax due and deposited”** means:
(a) the amount of State Tax (SGST) paid through debit in the electronic cash ledger account maintained by the enterprise in terms of sub-section (1) of section 49 of the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017) after utilization of the available amount of input tax credit of the State tax (SGST) and Integrated tax (IGST); and/or
(b) the amount of VAT and CST which have become due and have been deposited by the enterprise,
as applicable, related to the period for which benefits under the scheme has been claimed.”;
- (x) after the existing sub-clause (xxxviii) and before the existing sub-clause (xxxix), the following new sub-clause (xxxviii) shall be inserted, with effect from 12.02.2018, namely:-
“(xxxviii) **“TSP area enterprise”** means an enterprise other than a company constituted under the Companies Act, 1956 and,-
(i) owned by a person domiciled in TSP area of Rajasthan - in case of proprietorship; or
(ii) constituted by persons domiciled in TSP area of Rajasthan and all the partners or members are domiciled in TSP area of Rajasthan during the validity period of Entitlement Certificate - in case of partnership including limited liability partnership and association of persons;”



3. **Amendment of Clause 3.2.-** The existing clause 3.2 of the Scheme, shall be substituted by the following, with effect from 08.10.2014, namely:-
“3.2 Notwithstanding anything contained in clause 3.1 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the Scheme to the first manufacturing enterprise making investment as mentioned in Annexure I and investing Rs. 250 crore or more in a block notified as a most backward area:
Provided that the investment related to entry number 1 and 4 of Annexure I, appended to the Scheme shall not be eligible under this clause.”
4. **Amendment of Clause 4.-** The existing clause 4 of the Scheme shall be substituted by the following, with effect from 01.07.2017, namely:-
“4. BENEFITS TO MANUFACTURING AND SERVICE ENTERPRISES
An eligible manufacturing or service enterprise shall be granted benefits and incentives as given below:-
- (i) Investment Subsidy of 30% of State tax due and deposited, for seven years:
Provided that the investment subsidy of 50% of State tax due and deposited, for seven years, shall be granted for the service enterprises providing entertainment;
 - (ii) Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years:
Provided that the employment generation subsidy shall not be granted to the service enterprises providing entertainment;
 - (iii) Exemption from payment of 50% of Electricity Duty for seven years:
Provided that exemption from payment of 25% of Electricity Duty for seven years shall be granted for service enterprises:-
 - (a) of tourism sector; and
 - (b) providing entertainment;
 - (iv) Exemption from payment of 50% of Land Tax for seven years;
 - (v) Exemption from payment of 50% of Mandi Fee for seven years;
Provided that this exemption shall not be allowed to the enterprises engaged in,-
 - (a) primary processing activities such as cleaning, trimming, grading, disinfecting and packing activities; and
 - (b) animal products and dairy products if the investment in plant and machinery is less than rupees one crore.
 - (vi) Exemption from payment of 50% of Stamp Duty:
 - (a) on purchase or lease of land and construction or improvement on such land;
 - (b) on purchase or lease of floor area/space in any constructed commercial building for setting up of enterprise,-
 - (i) in IT Sector; or
 - (ii) in tourism sector; or
 - (iii) for providing entertainment:
Provided that this exemption shall not be allowed to the sick industrial enterprise covered under clause 2 (xxxiii) (c).
 - (vii) Exemption from payment of 50% of conversion charges payable for change of land use:
Provided that exemption from payment of 100% of conversion charges under sub-rule (2-A) of rule 8 of the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural

areas) Rules, 2007 shall be granted to the enterprise for setting up of Agro-Processing and Agri-Marketing Enterprise whose project is sanctioned before 31st March, 2019 under the Rajasthan Agro-Processing and Agri-Marketing Promotion Policy 2015.

Notwithstanding anything contained in this clause, the food parks shall only be granted the benefit of 50% exemption from payment of stamp duty on the first conveyance of plot / building for development of park.”.

5. Deletion of Clause 5.- The existing clause 5 of the Scheme shall be deleted, with effect from 01.07.2017.

6. Amendment of Clause 6.- The clause 6 of the Scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“6. SPECIAL PROVISIONS FOR WOMEN, SCHEDULED CASTES, SCHEDULED TRIBES AND PERSONS WITH DISABILITY ENTERPRISE

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

- (i) 50% additional exemption from payment of conversion charges payable for change of land use; and
- (ii) additional Investment subsidy to the extent of 10% of State tax due and deposited, by the enterprise.”

7. Amendment of Clause 7.1.1.- The existing item (i) of clause 7.1.1 of the Scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“(i) Additional Investment subsidy to the extent of 15% of State tax due and deposited for a period of seven years.”; and

8. Amendment of Clause 7.2.- In clause 7.2 of the scheme,-

- (i) the existing item (i) shall be substituted by the following, with effect from 01.07.2017, namely:-

“(i) Additional Investment subsidy to the extent of 35% of State tax due and deposited for a period of seven years.”;

- (ii) after the existing item (v) and before existing clause 7.3 of the scheme, the following proviso shall be inserted, with effect from 12.02.2018, namely:-

“Provided such infrastructure support shall be allowed, if the investment is more than Rs. Fifty crore, for setting up of first enterprise in each of the following sectors, -

- (i) Agro-Processing and Agri-Marketing sector; or
- (ii) Bio-Technology Sector; or
- (iii) IT Sector.”; and

- (iii) after the proviso so inserted in item (v) and before the existing clause 7.3 of the scheme, the following new item (vi) shall be inserted, with effect from 01.05.2018, namely:-

“(vi) secured loan @ 5% per annum upto seven years, if the investment is more than two hundred fifty crores rupees for the enterprise(s) not availing interest subsidy.”

9. Deletion of Clause 7.3.- The existing clause 7.3 of the Scheme shall be deleted, with effect from 01.07.2017.



10. Amendment of Clause 8.1A.- In the clause 8.1A of the scheme, for the existing expression “55% of VAT and CST which have become due and has been deposited by the enterprise. ”, the expression “55% of State tax due and deposited by the enterprise.” shall be substituted, with effect from 01.07.2017.

11. Amendment of Clause 9.1.- In the clause 9.1 of the scheme, for the existing expression “9.18”, the expression “9.19” shall be substituted, with effect from 08.10.2014.

12. Amendment of Clause 9.2.- In the clause 9.2 of the scheme, for the existing expression “power loom sector and textile sector”, the expression “textile sector” shall be substituted with effect from 01.07.2017.

13. Amendment of Clause 9.3.- In the clause 9.3 of the scheme,-

- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 50% of State tax due and deposited, for ten years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.”; and
- (iii) In proviso to sub-clause (b) so substituted, for the existing expression “65% of VAT and CST which have become due and have been deposited by the enterprise for ten years. ”, the expression “65% of State tax due and deposited, for ten years.”, shall be substituted, with effect from 01.07.2017.

14. Amendment of Clause 9.4.- In the clause 9.4 of the scheme,-

- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 50% of State tax due and deposited, for ten years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.”; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.

15. Amendment of Clause 9.5.1.- In the clause 9.5.1 of the scheme,-

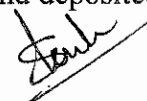
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 75% for first four years, 60% for next three years and 50% for last three years, of State tax due and deposited; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.”; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.

16. Amendment of Clause 9.5.2.- In the clause 9.5.2 of the scheme,-

- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-



- “(a) Investment Subsidy of 90% of State tax due and deposited, for seven years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.”; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 17. Amendment of Clause 9.5.3.-** In the clause 9.5.3 of the scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 90% of State tax due and deposited, for ten years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.”; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 18. Amendment of Clause 9.5.4.-** In the clause 9.5.4 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 75% for first four years, 60% for next three years and 50% for last three years, of State tax due and deposited; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.” ; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 19. Amendment of Clause 9.5.5.-** In the clause 9.5.5 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 100% of State tax due and deposited, for ten years. This subsidy shall be allowed without any limit or linkage with Eligible Fixed Capital Investment.”; and
- (ii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 20. Amendment of Clause 9.6.-** In the clause 9.6 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 60% of State tax due and deposited, for seven years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.”.
- 21. Amendment of Clause 9.7.-** The existing clause 9.7 of the Scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-
“**9.7 MSME sector:** Enterprises of MSME sector shall, in addition to benefits mentioned in clause 4, if applicable, be granted the following benefits:-
(a) Investment Subsidy of 40% of State tax due and deposited, for seven years;



- (b) Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years;
- (c) For micro and small enterprises in rural areas 75% exemption from payment of electricity duty in place of 50% exemption from payment of electricity duty under sub-clause (ii) of clause 4, as provided in notification number F.12(99)FD/Tax/07-56 of 05.10.2009, as amended from time to time; and
- (d) Reduced stamp duty of Rs 100 per document in case of loan agreements and deposit of title deed and lease contract and Rs 500 per document in case of simple mortgage with or without transfer of possession of property executed for taking loan for setting up of micro, small or medium enterprises or enhancing credit facilities or transfer of loan account from one bank to another by MSME as provided in notification number F.2 (97)FD/Tax/2010-11 of 25.04.2011.”

22. Amendment of Clause 9.8.- In the clause 9.8 of the Scheme,-

- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 50% of State tax due and deposited, for seven years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.”; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.

23. Amendment of Clause 9.9.- In the clause 9.9 of the Scheme,-

- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 60% of State tax due and deposited, for ten years; and”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years.”; and
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.

24. Deletion of Clause 9.10.- The existing clause 9.10 of the Scheme shall be deleted, with effect from 01.07.2017.

25. Amendment of Clause 9.11.- In the clause 9.11 of the Scheme, the existing sub-clauses (e) and (f) shall be deleted, with effect from -01.07.2017.

26. Deletion of Clause 9.12, 9.12.1, 9.12.2.- The existing clauses 9.12, 9.12.1, 9.12.2 of the Scheme, shall be deleted, with effect from 01.07.2017.

27. Amendment of Clause 9.13.- In the clause 9.13 of the Scheme,-

- (i) The existing sub-clause (i) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 55% of State tax due and deposited, for seven years; and”
- (ii) The existing sub-clause (ii) shall be substituted by the following, with effect from 01.07.2017, namely:-



“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years:”.

- 28. Amendment of Clause 9.14.1.-** In the clause 9.14.1 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 50% of State tax due and deposited, for seven years; and”;
 - (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.”; and
 - (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 29. Amendment of Clause 9.14.2.-** In the clause 9.14.2 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 65% of State tax due and deposited, for ten years; and”;
 - (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for ten years”; and
 - (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 30. Amendment of Clause 9.15.-** The existing clause 9.15 of the Scheme, shall be substituted by the following, with effect from 01.07.2017, namely-
“**9.15 Desalination sector:** Enterprises making a minimum investment of rupees four crore in Desalination sector, shall be granted the Special Investment Subsidy, for seven years from the date of commencement of commercial production.”
- 31. Amendment of Clause 9.16.1.-** In the clause 9.16.1 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 30% of State tax due and deposited, for seven years; and”; and
 - (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years.”.
- 32. Amendment of Clause 9.16.2.-** In the clause 9.16.2 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 60% of State tax due and deposited, for seven years;” and
 - (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and”.
- 33. Amendment of Clause 9.16.3.-** In the clause 9.16.3 of the Scheme,-

- (i) the existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 70% of State tax due and deposited, for seven years;” and
- (ii) the existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and”.
- 34. Amendment of Clause 9.17.1.-** In the Scheme,-
- (i) the existing clause 9.17.1 shall be substituted by the following, with effect from 01.07.2017, namely:-
“9.17.1 Enterprises as mentioned in part A of annexure IV, and enterprises engaged in manufacturing of cattle feed/ poultry feed/fish feed, as mentioned in part B of annexure IV, appended to the scheme shall be granted 5% interest subsidy;”
- (ii) in Clause 9.17.1 so substituted, the following proviso shall be inserted, with effect from 12.02.2018, namely:-
“Provided that this interest subsidy shall be 6% in case of Women/SC/ST/ Person with disability (PwD) enterprise and Bonafide resident enterprise.”
- 35. Amendment of Clause 9.17.2.-** In the clause 9.17.2 of the Scheme,-
- (i) the existing sub-clause (i) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(i) Investment Subsidy of 30% of State tax due and deposited, for seven years;” and
- (ii) the existing sub-clause (ii) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(ii) Employment Generation Subsidy up to 20% of State tax due and deposited, for seven years.”.
- 36. Amendment of Clause 9.17.3.-** In the clause 9.17.3 of the Scheme,-
- (i) The existing sub-clause (i) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(i) Investment Subsidy of 60% of State tax due and deposited, for seven years;” and
- (ii) The existing sub-clause (ii) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(ii) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years;” and
- (iii) The existing sub-clause (iii) shall be deleted, with effect from 01.07.2017.
- 37. Amendment of Clause 9.17.4.-** The existing clause 9.17.4 of the Scheme, shall be substituted by the following, with effect from 12.02.2018, namely:-
“9.17.4 TSP area enterprises of Agri-processing and Agri-marketing sector as mentioned in Part B of Annexure IV appended to the scheme, shall in addition to the benefits as mentioned in clauses 9.17.1 to 9.17.3 above, be granted 5% capital interest subsidy.”
- 38. Amendment of Clause 9.17.5.-** The existing clause 9.17.5 of the Scheme, shall be deleted by, with effect from 01.07.2017.
- 39. Amendment of Clause 9.18.2.-** In the clause 9.18.2 of the Scheme,-

- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 60% of State tax due and deposited, for seven years;” and
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years.”.
- 40. Amendment of Clause 9.18.3.-** In the clause 9.18.3 of the Scheme,-
- (i) The existing sub-clause (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) Investment Subsidy of 70% of State tax due and deposited, for seven years;”;
- (ii) The existing sub-clause (b) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and”;
- (iii) The existing sub-clause (c) shall be deleted, with effect from 01.07.2017.
- 41. Amendment of Clause 9.19.1.-** In the clause 9.19.1 of the Scheme,-
- (i) The existing sub-clause (i) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(i) Investment Subsidy of 60% of State tax due and deposited, for seven years;”;
- (ii) The existing sub-clause (ii) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(ii) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years; and”.
- 42. Amendment of Clause 9A.1.-**In the clause 9A.1, for the existing expression “clauses 5, 6 and 7”, the expression “clauses 4, 6 and 7” shall be substituted, with effect from 01.07.2017.
- 43. Amendment of Clause 9A.3.1.-** In clause 9A.3.1 of the Scheme, the existing item number (ii) and (iv) shall be deleted, with effect from 01.07.2017.
- 44. Insertion of Clauses 9A.4.-** In the said scheme after the existing clause 9A.3.1 and before the existing clause 10, the following new clause 9A.4 shall be inserted, with effect from 01.07.2017, namely:-
- “9A.4 Tourism Sector:**
- 9A.4.1** Enterprises of the tourism sector covered under sub-clause (a), (b),(bb) and (bbb) of clause 2 (xxxviii) of the Scheme shall be granted the following benefits:-
- (a) Investment Subsidy of 50% of State tax due and deposited, for seven years;
- (b) Employment Generation Subsidy up to 10% of State tax due and deposited, for seven years;
- (c) Land allotment in urban and rural areas at DLC rates;
- (d) 25% additional exemption from payment of stamp duty chargeable on the instrument of purchase or lease of more than 100 years old heritage property in the State, for the purpose of hotel development under the Scheme declared by the Tourism



Department as provided in notification no. F.12 (20) FD/ Tax / 2005- 219 of 24.03.2005;

- (e) 50% additional exemption from payment of conversion charges; and
- (f) 100% exemption from payment of development charges shall be provided in accordance with the notifications/ circulars/ orders issued by the concerned departments for implementation of Tourism Policy of the State Government.

9A.4.2 Notwithstanding anything contained in 9A.4.1 above, an enterprise making investment in the tourism sector defined under sub-clause (c) of clause 2 (xxxviii) of the Scheme shall be granted the benefits, as may be provided to it by the State Empowered Committee.”

45. Amendment of Clause 10.1.- The existing clause 10.1 of the Scheme, shall be substituted, by the following, with effect from 01.07.2017, namely:-

“**10.1 Maximum Extent of Subsidy:** Notwithstanding anything contained in the scheme, the total amount of subsidy (investment subsidy + employment generation subsidy + additional Investment subsidy) in any period shall not exceed the amount of State tax due and deposited in that period. Moreover, for the enterprises other than those making investment in the Backward Area and Most backward Area the total amount of subsidy paid shall not exceed the eligible fixed capital investment as approved by the appropriate Screening Committee.”

46. Amendment of Clauses 10.3.1.- The existing clauses 10.3.1 of the Scheme shall be substituted by the following, with effect from 12.02.2018, namely:-

“**10.3.1** Subject to the provisions of the scheme, the amount of employment generation subsidy per employee per year shall be as per the table given below:

S. No.	Category of Enterprise	Category of Employee	Bonafide resident of Rajasthan (Amount in Rs.)	Other than bonafide residents of Rajasthan (Amount in Rs.)
1.	2.	3.	4.	5.
1.	Enterprises, located in backward and most backward area other than cement manufacturing enterprises	Women/ SC/ST/ Person with disability (PwD)	45,000	30,000
		Others	40,000	25,000
2.	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise	Women/ SC/ST/ Person with disability (PwD)	40,000	35,000
		Others	35,000	30,000
3.	Enterprise of Agro-processing and Agri-marketing sector	Women/ SC/ST/ Person with disability (PwD)	42,500	37,500
		Others	35,000	30,000
4.	Others	Women/ SC/ST/ Person with disability (PwD)	35,000	30,000
		Others	30,000	25,000

47. Insertion of Clauses 10.3.1A, 10.3.1B, 10.3.1C,10.3.1D and 10.3.1E.- After the clauses 10.3.1 so substituted and before the existing clause 10.3.2 of the Scheme, the following new clauses 10.3.1A, 10.3.1B, 10.3.1C, 10.3.1D and 10.3.1E shall be inserted, with effect from 01.05.2018, namely:-

“10.3.1A The employment generation subsidy under clause 10.3.1 shall be granted only to such enterprises,-

- (i) who have commenced commercial production prior to 01.05.2018; or
- (ii) to whom an Entitlement Certificate or any customized package for benefits under the scheme has already been issued prior to 01.05.2018.

10.3.1B Notwithstanding anything contained in the scheme the employment generation subsidy for the enterprises, which have commenced commercial production on or after 01.05.2018 and/or to whom any Entitlement Certificate and/ or customize package for benefits under the scheme has not been issued prior to 01.05.2018 shall be granted only for such employees which are domiciled in Rajasthan in accordance with clause 10.3.1C or 10.3.1D, as the case may be.

10.3.1C Subject to the provisions of the scheme, the amount of employment generation.subsidy for,-

- (i) Enterprises, located in backward and most backward area other than cement manufacturing enterprises;
- (ii) Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise; and
- (iii) Enterprise of Agro-processing and Agri-marketing sector

shall be calculated as per the table given below on the condition that such enterprises have commenced commercial production on or after 01.05.2018 and any Entitlement Certificate and/ or customize package for benefits under the scheme has not been issued to them prior to 01.05.2018:

S. No.	Category of Enterprise on the basis of Percentage of Persons Domiciled in Rajasthan in total employment provided by the Enterprise	Category of Employee	Amount of subsidy per employee per year of completed service (Amount in Rs.)
1.	2.	3.	4.
1.	Upto 40%	Women/ SC/ST/ Person with disability (PwD)	50,000/-
		Others	45,000/-
2.	More than 40% upto 60%	Women/ SC/ST/ Person with disability (PwD)	60,000/-
		Others	55,000/-
3.	More than 60% upto 80%	Women/ SC/ST/ Person with disability (PwD)	70,000/-
		Others	65,000/-
4.	More than 80%	Women/ SC/ST/ Person with disability (PwD)	80,000/-
		Others	75,000/-

Provided that an additional employment generation subsidy of Rs. 5,000/- per employee per year of completed service shall be given for the employee of category of SC/ST, if the percentage of Persons of category of SC/ST Domiciled in Rajasthan in total employment provided by the Enterprise is more than 15%.



10.3.1D Subject to the provisions of the scheme, the amount of employment generation subsidy for the enterprises, which have commenced commercial production on or after 01.05.2018 and to whom any Entitlement Certificate and/ or customized package for benefits under the scheme has not been issued prior to 01.05.2018, other than those mentioned in clause 10.3.1C shall be calculated as per the table given below:

S. No.	Category of Enterprise on the basis of Percentage of Persons Domiciled in Rajasthan in total employment provided by the Enterprise	Category of Employee	Amount of subsidy per employee per year of completed service (Amount in Rs.)
1.	2.	3.	4.
1.	Upto 40%	Women/ SC/ST/ Person with disability (PwD)	45,000/-
		Others	40,000/-
2.	More than 40% upto 60%	Women/ SC/ST/ Person with disability (PwD)	55,000/-
		Others	50,000/-
3.	More than 60% upto 80%	Women/ SC/ST/ Person with disability (PwD)	65,000/-
		Others	60,000/-
4.	More than 80%	Women/ SC/ST/ Person with disability (PwD)	75,000/-
		Others	70,000/-

Provided that an additional employment generation subsidy of Rs. 5,000/- per employee per year of completed service shall be given for the employee of category of SC/ST, if the Percentage of Persons of category of SC/ST Domiciled in Rajasthan in total employment provided by the Enterprise is more than 15%.

10.3.1E The enterprises availing the benefits of employment generation subsidy under clause 10.3.1 may opt to avail the benefits of employment generation subsidy for persons domiciled in Rajasthan, in accordance with clause 10.3.1C or 10.3.1D, as the case may be, by submitting an application in writing, to the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer, as the case may be.”

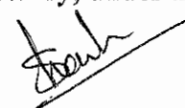
48. Amendment of Clause 10.4.1.- The existing clause 10.4.1 of the Scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“10.4.1 In case of expansion and revival of sick industrial enterprises, the amount of Investment subsidy shall be calculated on the amount of additional of State tax due and deposited after Expansion or revival, as the case may be, over and above the maximum annual State tax due and deposited by the enterprise for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be. Where the tax rate differs in the three years immediately preceding the year of the commencement of commercial production/ or revival of sick industrial enterprise, the maximum annual tax payable shall be rationalized by considering the highest tax rate in these three years. In case of change in the rate of tax of any goods, the maximum annual tax, in the three years immediately preceding the year of the commencement of commercial production/ or revival of sick industrial enterprise, as the case may be, shall be calculated at the new tax rate(s).”

- 49. Amendment of Clause 10.4.4.-** The existing clause 10.4.4 of the Scheme shall be substituted by the following, with effect from 01.07.2017, namely:-
“**10.4.4** In case of expansion and revival of sick industrial enterprises, the employment generation subsidy shall not exceed 20% of State tax due and deposited over and above the maximum annual State tax due and deposited by the enterprise, for any of the three years immediately preceding the year of the commencement of commercial production/operation or revival of sick industrial enterprise, as the case may be, calculated as per clause 10.4.1.”
- 50. Amendment of Clause 10.5.-** The existing clause 10.5, shall be substituted by the following, with effect from 01.07.2017, namely:-
“**10.5 Maximum Extent of Exemption:** Notwithstanding anything contained in the scheme, the total extent of exemption from payment of tax/ fee in any case for any period shall not exceed 100% of exemption from payment of such tax / fee. Moreover, the total amount of exemption of Mandi Fee shall not exceed the Eligible Fixed Capital Investment (EFCI) as approved by the appropriate Screening Committee.”
- 51. Deletion of Clause 10.5.1.-** The existing clause 10.5.1 of the Scheme shall be deleted, with effect from 01.07.2017.
- 52. Amendment of Clause 10.6.1.-** In clause 10.6.1 of the Scheme for the existing expression “luxury tax, electricity duty, entertainment tax and Mandi fee”, the expression “electricity duty and Mandi fee”, shall be substituted, with effect from 01.07.2017.
- 53. Deletion of Clause 10.7.2.-** The existing clause 10.7.2 of the Scheme shall be deleted, with effect from 01.07.2017.
- 54. Amendment of Clause 10.8.1.-** The existing clause 10.8.1, shall be substituted by the following, with effect from 01.07.2017, namely:-
“**10.8.1 Special Investment Subsidy:**
(a) The Special Investment Subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where the enterprise is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the Special Investment Subsidy shall not be allowed on such investment.
(b) The Special Investment Subsidy shall be allowed on the purchase of membrane for use in desalination of water and shall be equal to 50% of the State tax which have been paid on purchase of membrane as shown in tax invoice.
(c) The Special Investment Subsidy shall be allowed for seven years from the date of issuance of the Entitlement Certificate.
(d) The enterprise shall get registration under Rajasthan Goods and Services Tax Act, 2017 and shall purchase membrane from a taxable person under Rajasthan Goods and Services Tax Act, 2017 against Tax invoice.
(e) The enterprise shall furnish information regarding purchase of membrane, made by him against Tax invoice, for use in operating desalination plant within the State, through the official website of the Commercial Taxes Department in the manner as provided therein.
(f) Enterprise shall not be eligible for Special Investment Subsidy, if the enterprise has claimed Input Tax Credit under Rajasthan Goods and Services Tax Act, 2017 on the purchase of membrane. ”



- 55. Amendment of Clause 10.10.1.-** In the clause 10.10.1 of the Scheme,-
- (i) the existing item number (a) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(a) The amount of Investment Subsidy shall be equal to 100% of State tax due and deposited .”; and
 - (ii) the existing item number (c) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(c) The investment subsidy shall not be allowed on the intra-state supply of such goods, which have been subsequently supplied by the purchasing enterprise(s) in any manner other than by way of intra-state supply.”
- 56. Amendment of Clause 10.11.1.-** The existing item number (f) of clause 10.11.1 shall be substituted by the following, with effect from 01.07.2017, namely:-
“(f) The maximum amount of interest subsidy shall not exceed Rs. seven lakh fifty thousand per annum.”
- 57. Insertion of clause 10.11.3.-** In the scheme, after the existing clause 10.11.2 and before the existing clause 10.12, the following new clause 10.11.3, shall be inserted, with effect from 12.02.2018, namely:-
“10.11.3 Capital Interest subsidy:
- (a) The capital interest subsidy shall be in addition to any other incentive available under the scheme and under any other Scheme of Government of India.
 - (b) The capital interest subsidy shall be allowed on the term loan upto Rs 20 lac taken by TSP area enterprise, from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in TSP area.
 - (c) Capital interest subsidy shall be provided to the extent that effective subsidy including subsidy provided under the scheme and provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
 - (d) The capital interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
 - (e) The capital interest subsidy shall be allowed from the date of commencement of commercial operation, for a period of five years or up to the period of repayment of loan, whichever is earlier.
 - (f) The capital interest subsidy shall be given to the enterprise which pays regular instalments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get capital interest subsidy for the default period and such defaulting period will be deducted from the period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank.”
- 58. Insertion of clause 10.14., 10.14.1 and 10.14.2.-** In the scheme, after the existing clause 10.13 and before the existing clause 11, the following new clause 10.14, 10.14.1 and 10.14.2 shall be inserted, with effect from 01.05.2018, namely:-
“10.14 Secured Loan:
- (a) The secured loan shall be in addition to any other incentive, but shall not be available to the enterprise availing interest subsidy, under the scheme.



- (b) The secured loan shall be granted on the basis of the taxes and duties paid to the State Government under any State law excluding:
 - (i) electricity duty;
 - (ii) mandi cess or fee; and
 - (iii) the amount of State Tax reimbursed as subsidy.
- (c) The maximum extent of secured loan shall be 50% of taxes and duties due and deposited by the enterprise
- (d) The secured Loan shall be sanctioned to the enterprise on the conditions mentioned in clause 10.14.1 of the scheme and where the enterprise violates any of the conditions mentioned in the scheme, it shall be recovered in accordance with the provisions of clause 10.14.2 of the scheme.

10.14.1 Conditions for Secured Loan:

- (a) The loan shall be sanctioned only for the purpose of creating fixed assets in Rajasthan.
- (b) The Loan shall be sanctioned annually beginning after the year of commencement of the commercial production/ operation and shall be for a period of 7 years.
- (c) The amount of loan shall be repaid after 7 years. i.e. loan of the first year after year of commencement of the commercial production/ operation shall be repaid in 8th year along with interest payable thereon, that of 2nd year in the 9th year, that of 3rd year in 10th year, that of 4th year in 11th year, that of 5th year in 12th year, that of 6th year in 13th year and that of the 7th year in the 14th year. In the 14th year the entire Loan along with interest payable thereon, shall be repaid.
- (d) The Loan shall be secured by creating first or second charge, as the case may be, on the fixed assets of the enterprise.
- (e) Until the Loan is repaid in full, an enterprise shall not -
 - (i) sell or otherwise dispose of or lease out wholly or in part or affect any change in its ownership of the fixed assets;
 - (ii) close or shift to a new location; or
 - (iii) change the name and/or constitution without obtaining prior written permission of the Commissioner, Industries at least 30 days prior to the contemplated event.
- (f) If an enterprise, which has obtained Loan:-
 - (i) stops normal production for a period exceeding six months during any year while the Loan amount or part thereof is still due for repayment, or
 - (ii) violates condition as mentioned in this clause or any other clause of this scheme,
the whole of the amount along with interest outstanding on the date of occurrence of such event shall become immediately recoverable from the enterprise.
- (g) The defaulting enterprise shall pay interest on the amount remaining unpaid, from the date of default to the date of repayment at the rate of 18% per annum.
- (h) If the amount of an instalment is not paid on the due date, the entire amount of loan remaining unpaid shall be recoverable immediately with interest @ 18% per annum from the date of default.
- (i) All expenses in connection with the preparation of legal documents, including stamp duty and other incidental charges shall be borne and paid by the enterprise.



10.14.2 Recovery of Secured Loan:

- (a) Where the enterprise to whom secured loan is sanctioned under the scheme and such enterprise has violated the conditions as mentioned in clause 10.14.1 of the scheme, the Commissioner, Industries shall serve, a written notice to such enterprise, requiring him to pay the remaining amount of secured loan along with interest @ 18% per annum within such time and in such manner as mentioned in the said notice.
- (b) Where the enterprise fails to deposit such amount within such period as mentioned in the notice issued under sub-clause (a) above, same shall be recovered by the Commissioner, Industries or any other officer authorised by him, as an arrear of land revenue.
- (c) Notwithstanding anything contained in sub-clause (a) and (b) above, the Commissioner, Industries or any other officer authorised by him, by a notice in writing may require any person who hold or may subsequently hold any money for or on account of such enterprise, to pay the amount mentioned in the notice issued under sub-clause (a) above, along with interest at the rate of 18% per annum, in the manner as specified in the notice either forthwith or upon the money becoming due from him or being held by him within the time specified in the notice, so much of the money as is sufficient to pay by such enterprise in respect of remaining amount or whole of the money, when it is equal to or less the amount recoverable by such enterprise.”

59. Amendment of Clause 11.3.- In clause 11.3 of the scheme, the existing expression "**11.3 Claim for exemption from Luxury Tax, Electricity Duty, Entertainment Tax, Mandi Fee and Entry Tax:**" shall be substituted by the following, with effect from 01.07.2017, namely:-

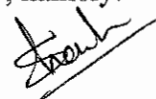
“11.3 Claim for exemption from Electricity Duty and Mandi fee:”

60. Amendment of Clause 11.3.1.- The existing clause 11.3.1 of the Scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

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

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

61. Amendment of Clause 11.3.4.- The existing clause 11.3.4 of the Scheme shall be substituted, by the following, with effect from 01.07.2017, namely:-



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

62. Amendment of Clause 11.4.1.- The item number (v) of clause 11.4.1 of the Scheme shall be substituted by the following, with effect from 01.07.2017, namely:-
“(v) Proof of deposit of State Tax, if already deposited;”

63. Amendment of Clauses 11.5, 11.5.1, 11.5.2, 11.5.3, 11.5.4 and 11.5.5.- The existing clause 11.5 of the Scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“11.5 Claim of Special Investment Subsidy:

11.5.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise in desalination sector, for availing the benefit of Special Investment Subsidy shall submit a duly completed application in Form-XV appended to the Scheme, within ninety days of commencement of commercial production along with a project report duly certified by a Chartered Accountant and a self-attested declaration in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee.

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

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

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

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

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



committee in its meeting, unless specifically extended for reasons to be recorded in writing.”

64. Deletion of Clauses 11.8, 11.8.1, 11.8.2, 11.8.3, 11.8.4 and 11.8.5.- The existing clauses 11.8, 11.8.1, 11.8.2, 11.8.3, 11.8.4 and 11.8.5 shall be deleted with effect from 01.07.2017.

65. Insertion of Clauses 11.10, 11.10.1, 11.10.2, 11.10.3, 11.10.4 and 11.10.5.- In the scheme, after the existing clause 11.9.7 and before the existing clause 12, the following new clauses 11.10, 11.10.1, 11.10.2, 11.10.3, 11.10.4 and 11.10.5, shall be inserted, with effect from 12.02.2018, namely:-

“11.10 Claim of Capital Interest Subsidy:

11.10.1 The TSP area enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing the benefit of capital interest subsidy shall submit a duly completed application in Form-XXVIA appended to the Scheme, before the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production.

11.10.2 The Member Secretary shall place the application before appropriate screening committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

11.10.3 Where the application has been filed beyond the time period as provided in clause 11.8.1 above, the appropriate Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the appropriate Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit shall be reduced to the extent of delay in filing of the application.

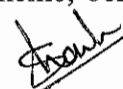
11.10.4 In case the committee approves the entitlement of the enterprise for capital interest subsidy, the Member Secretary shall issue entitlement certificate in Form-XXVIB, appended to the Scheme, and shall forward the copies to all concerned immediately but not later than fifteen days from the date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

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

66. Insertion of Clauses 11.11, 11.11.1, 11.11.2, 11.11.3, 11.11.4 and 11.11.5.- In the scheme, after the existing clause 11.10.5 so inserted and before the existing clause 12, the following new clauses 11.11, 11.11.1, 11.11.2, 11.11.3, 11.11.4 and 11.11.5, shall be inserted, with effect from 01.05.2018, namely:-

“11.11 Claim of entitlement of secured loan:

11.11.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing the secured loan shall submit a duly completed application in Form-XLII appended to the Scheme, before the Member



Secretary, State Level Screening Committee (SLSC) within 90 days of commencement of commercial production.

11.11.2 The Member Secretary shall place the application before State Level Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

11.11.3 Where the application has been filed beyond the time period as provided in clause 11.11.1 above, the State Level Screening Committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application. However, in cases where the State Level Screening Committee having been satisfied with the genuineness of cause of delay for more than 180 days, may condone the delay in filing of the application. In such cases, the total period of benefit shall be reduced to the extent of delay in filing of the application.

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

11.11.5 Where the committee is of the opinion that the enterprise is not eligible for secured loan, it shall provide an opportunity of being heard to such enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in Form-XLVI, appended to the Scheme, by the Member Secretary of the State Level Screening Committee to the enterprise and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.”

67. Amendment of Clauses 12.1.1, 12.1.2, 12.1.3, 12.1.4, 12.1.5, 12.1.6 and 12.1.7.- The existing clauses 12.1.1,12.1.2, 12.1.3, 12.1.4, 12.1.5, 12.1.6 and 12.1.7 of the Scheme shall be substituted by following, with immediate effect, namely:-

“12.1.1 For disbursement of investment subsidy, the enterprise to which an entitlement certificate under the Scheme has been issued shall inform this fact by submitting the detail thereof, electronically through the official website of the Commercial Taxes Department in the manner as provided therein, to the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer having jurisdiction over the area where the enterprise is registered under the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be, or to such officer as may be authorized by the Commissioner, Commercial Taxes in this behalf.

12.1.2 Such beneficiary enterprise, after submitting the return(s) for the quarter for which subsidy is being claimed, shall furnish the information regarding claim of investment subsidy through the official website of the Commercial Taxes Department in such form and in such manner as provided therein.

12.1.3 On the receipt of the information, the officer concerned shall verify the correctness of information so furnished and on being satisfied shall pass an order for sanction of subsidy in Form-XXXIX, within thirty days from the receipt of such information, for each quarter, subject to availability of budget provisions.



- 12.1.4 The said sanction in Form-XXXIX shall be forwarded to the Central Subsidy Disbursement Officer, hereinafter referred to as 'CSDO', as may be authorized by the Commissioner, Commercial Taxes.
- 12.1.5 The CSDO on receipt of Form-XXXIX shall furnish the Form-XL to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically.
- 12.1.6 The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise.
- 12.1.7 Any order passed under this clause by the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be and Rules made there under. The provisions of recovery and appeal in the said Act shall apply mutatis mutandis for such orders"

68. Amendment of Clauses 12.2.1, 12.2.2, 12.2.3, 12.2.4, 12.2.5 and 12.2.6.- The existing clauses 12.2.1, 12.2.2, 12.2.3, 12.2.4, 12.2.5 and 12.2.6 of the Scheme shall be substituted by following, with immediate effect, namely:-

- “12.2.1 For disbursement of employment generation subsidy the enterprise to which an entitlement certificate as prescribed under the Scheme has been issued shall apply after the end of the year in Form-IX or IXB, as the case may be, appended to the Scheme, to the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer of the area where enterprise is registered under the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be, or the officer authorized by the Commissioner in this behalf, along with copy of challan for the amount of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees .
- 12.2.2 On the receipt of application, the officer concerned shall verify the facts mentioned in the application and on being satisfied shall pass an order for sanction of subsidy in Form-XXXIX, within thirty days from the receipt of such information, for each quarter, subject to availability of budget provisions.
- 12.2.3 The said sanction in Form-XXXIX shall be forwarded to the Central Subsidy Disbursement Officer, hereinafter referred to as 'CSDO', as may be authorized by the Commissioner, Commercial Taxes.
- 12.2.4 The CSDO on receipt of Form-XXXIX shall furnish the Form-XLI to the concerned Treasury Officer for transfer of subsidy amount into the bank account of the enterprise and shall also inform the enterprise electronically.
- 12.2.5 The Treasury Officer shall take necessary steps to transfer the amount of subsidy into the bank account of the enterprise.
- 12.2.6 Any order passed under this clause by the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Office or the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be and Rules made there

under. The provisions of recovery and appeal in the said Act shall apply mutatis mutandis for such orders.”

69. Amendment of Clauses 12.3, 12.3.1, 12.3.2, 12.3.3, 12.3.4, 12.3.5, 12.3.6 and 12.3.7.- The existing clauses 12.3, 12.3.1, 12.3.2, 12.3.3, 12.3.4, 12.3.5, 12.3.6 and 12.3.7 of the Scheme shall be substituted by following, with effect from 01.07.2017, namely:-

“12.3 Procedure for Disbursement of Special Investment Subsidy:

- 12.3.1** An enterprise to whom an entitlement certificate for Special Investment Subsidy has been issued, shall apply to Commissioner, Department of Industries, in the Form-XVIII appended to the Scheme after the end of each year.
- 12.3.2** The Commissioner, Industries Department on receipt of application for Special Investment Subsidy shall forward the same to the Commissioner, Commercial Taxes, along with the statement of purchases of membrane submitted by the enterprise, to verify the eligible amount of Special Investment Subsidy.
- 12.3.3** The Commissioner, Commercial Taxes, shall direct the Deputy Commissioner of State Tax/ Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer of the area where enterprise is registered under the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, to verify the facts in the manner as may be prescribed by the Commissioner.
- 12.3.4** In case the investment has been made for expansion of the existing enterprise, the Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer of the area where enterprise is registered under the Rajasthan Goods and Services Tax Act,2017 or the Rajasthan Value Added Tax Act, 2003 shall also verify the fact in particular that in regard to use of the goods that such goods have been utilized in expansion and not in the existing enterprise.
- 12.3.5** Deputy Commissioner of State Tax/Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer, as the case may be, shall submit the report to the Commissioner, Commercial Taxes, within thirty days from the date of communication to his office.
- 12.3.6** The Commissioner, Commercial Taxes, shall inform to Commissioner, Industries Department, regarding the eligible amount of Special Investment Subsidy.
- 12.3.7** Commissioner Industries or any officer authorized by him shall pass an order for sanction of Special Investment Subsidy, and such disbursement shall be made to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.”

70. Deletion of Clauses 12.5, 12.5.1, 12.5.2, 12.5.3 and 12.5.4.- The existing clauses 12.5, 12.5.1, 12.5.2, 12.5.3 and 12.5.4 of the Scheme shall be deleted, with effect from 01.07.2017.

71. Insertion of Clauses 12.8, 12.8.1, 12.8.2, 12.8.3 and 12.8.4.- In the scheme, after the existing clause 12.7.3 and before the existing clause 13, the following new



clauses 12.8, 12.8.1, 12.8.2, 12.8.3 and 12.8.4, shall be inserted, with effect from 12.02.2018, namely:-

“12.8 Procedure for Disbursement of Capital Interest Subsidy:

12.8.1 Disbursement of capital interest subsidy shall be made only after Commencement of Commercial production/operations, and for disbursement of subsidy, the TSP area enterprise after having received the Entitlement Certificate shall apply to the Commissioner, Industries, on quarterly basis in the Form-XXVIC appended to the Scheme.

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

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

12.8.4 Commissioner Industries shall maintain the information related to eligible Investment, capital interest subsidy disbursed and period availed/ balance in Form- XXVID appended to the Scheme.”

72. Insertion of Clauses 12.9, 12.9.1, 12.9.2, 12.9.3, 12.9.4 and 12.9.5.- In the scheme, after the existing clause 12.8.4 so inserted and before the existing clause 13, the following new clauses 12.9, 12.9.1, 12.9.2, 12.9.3, 12.9.4 and 12.9.5, shall be inserted, with effect from 01.05.2018, namely:-

“12.9 Procedure for disbursement of secured loan:

12.9.1 For disbursement of secured loan, the eligible enterprise shall submit an application in Form- XLIV to the Commissioner, Industries after the end of each year starting from the completion of the year of Commencement of Commercial production/operations. Such application shall be submitted after availing the benefits of Investment Subsidy and Employment Generation Subsidy under the scheme for the year for which the secured loan is being applied.

12.9.2 The application for disbursement of loan shall be accompanied by the proof of deposit of taxes and duties to the State Government.

12.9.3 The application for disbursement of loan shall also be accompanied by the deed for securing the loan by creating first or second charge on the fixed assets of the enterprise.

12.9.4 Commissioner, Industries or any officer authorized by him shall pass an order for sanction of secured loan on annual basis. It shall be disbursed to the eligible enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.

12.9.5 Commissioner, Industries shall maintain the information related to loan disbursed and period availed/ balance in Form- XLV appended to the Scheme.”

73. Insertion of Clause 12A.- After the existing clause 12.9.5 so inserted and before the existing clause 13 of the Scheme, the following new clause 12A shall be inserted, with effect from 01.07.2017, namely:-

“12A. Procedure for switchover to subsidy in lieu of exemption from payment of Entertainment Tax and Luxury Tax sanctioned earlier:

12A.1 For grant of entitlement certificate for subsidy, the enterprise (s) which has been granted exemption from payment of entertainment tax and/or luxury tax prior to 01.07.2017, shall submit an application in Form-VIIB for switchover to benefit of subsidy in lieu of exemption from payment



of entertainment tax and/or luxury tax for the remaining period of entitlement certificate, within 90 days from issuance of this order along with the entitlement certificate in Form-V appended to the scheme issued to it earlier and Form-VIII appended to the scheme if issued to it, to the Member Secretary of the appropriate Screening Committee. However, on being satisfied for the reasons of delay, the Member Secretary of the appropriate Screening Committee may accept the application even after a period of 90 days.

12A.2 On receipt of the application, the Member Secretary of the appropriate Screening Committee shall register the case and shall determine the EFCI of the enterprise if not determined earlier by the appropriate Screening Committee, and shall also determine the amount of exemption of tax availed by it upto 30.06.2017.

12A.3 Subject to the maximum amount equal to the amount of EFCI less the amount of exemption of tax availed by the enterprise and the remaining period of benefits, the Member Secretary of the appropriate Screening Committee shall issue an entitlement certificate in Form-VIIIA, appended to the Scheme, for the remaining period of benefits starting from 01.07.2017, immediately but not later than fifteen days, unless specifically extended for reasons to be recorded in writing.

12A.4 The Member Secretary of the appropriate Screening Committee shall forward copies of the entitlement certificate in Form-VIIIA, to the concerned Department / authority immediately.

12A.5 The Member Secretary of the appropriate Screening Committee shall place the application along with documents submitted by the enterprise and Entitlement Certificate issued by him in Form-VIIIA, before the appropriate Screening Committee for approval in the next meeting of such committee. The committee shall examine the case and if it is found that:-

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

74. Amendment of Clause 14.9.- The existing clause 14.9 of the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“14.9 Where for any reasons, it is found that the enterprise has wrongly availed the benefits or has availed excess benefits under this scheme or under Rajasthan Investment Promotion Scheme-2003 or under Rajasthan Investment Promotion Scheme-2010, the benefits under the scheme shall not be allowed to the enterprise and any other unit/ branch of the enterprise, unless it has deposited such wrongly availed or excess benefits along with interest at the rate of 18% per annum.”

75. Amendment of clause 17.2.1.- In the existing clause 17.2.1, the existing expression “along with compound interest @ 12% per annum”, the expression “along with interest @ 18% per annum” shall be substituted, with effect from 01.07.2017.

76. Amendment of Annexure II.- In Annexure II appended to the scheme, for the existing expression “Large Enterprise and Service Enterprise” the expression “Large Enterprise, Service Enterprise and enterprise(s) making investment in more than one district.” shall be substituted with effect from 01.05.2018.



77. **Amendment of Annexure IV.**- The Annexure IV appended to the scheme shall be substituted by the following, with effect from 12.02.2018,namely:-

**“Annexure-IV
(See Clause 2(xxi))
Agro-Processing and Agri-Marketing Activities included in Manufacturing**

S. No.	Description of activities
PART A	
Post-Harvest crop activities	
1.	Preparation of crops for marketing, i.e. all stages of supply chain such as cleaning, trimming, grading, disinfecting and sorting etc
2.	Ripening of fruits & vegetables
3.	Seed processing for propagation
4.	Packaging of fruits, vegetables & horticulture products including medicinal/aromatic plants, herbal plants and minor forest products]
5.	Warehousing refrigerated and Reefer Van (cold chain)
6.	Warehousing non-refrigerated, if:- (i) The capacity of warehouses is at least 3000 MT; (ii) The investment is more than Rs. 1.5 crores; and (iii) The warehouse shall have accreditation as per the norms fixed by the Warehousing Development and Regulatory Authority as constituted under sub-section (1) of section 24 of the Warehousing (Development and Regulation) Act, 2007 (Central Act No. 37 of 2007)
PART B	
(a) Manufacturing and processing of animal products mentioned below	
1.	Processing and preserving of meat/meat products
2.	Processing, preservation and canning of poultry meat
3.	Processing and preserving of fish, and canning of fish and products thereof
4.	Artificial dehydration of fish
5.	Radiation preservation of fish and similar food
6.	Production of fishmeal for human consumption or animal feed
(b) Manufacturing and processing of agri products mentioned below	
1.	Processing and preserving of fruits and vegetables, canning of fruits and vegetables
2.	Processing of flowers
3.	Artificial dehydration of fruits and vegetables
4.	Radiation/steam sterilization, of fruits & vegetables and other agricultural commodities
5.	Manufacture of fruit and vegetable juices or their concentrates, squashes and powder
6.	Manufacture of sauces, jams, jellies
7.	Manufacture of pickles, chutney etc
8.	Manufacturing of cereal breakfast obtained by roasting or swelling of cereal grains
9.	Manufacturing of starch, starch products and malt
10.	Processing of herbal plants, medicinal/aromatic plants and minor forest products]
11.	Processing of spices and condiments
12.	Flour mill units manufacturing atta, maida, suji and besan, if the investment is more than rupees two crore
13.	Bee-keeping and its products
(c) Manufacturing and processing of Agri-products in TSP Area mentioned below	
1.	Manufacturing and processing of Custard Apple, Neem Seed, Aonia (Indian Gooseberry), Ratan Jyot (Jetropha), Bamboo, Aloe vera, Herad-Baheda-Aonla, Mahua Seed, Kanji, Malkangdi, Safed Musli, Pahad, Palas

78. **Amendment of Form I.**- In Form I appended to the scheme,-

(i) the existing item number 13 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

13.	Exemption applied for	
	1. Stamp Duty	Yes/No
	2. Conversion Charges	Yes/No
	3. Land Tax	Yes/No

Handwritten signature

4. Electricity Duty	Yes/No
5. Mandi Fee	Yes/No

(ii) in the list of enclosures, the existing item number 5 shall be substituted by the following, with effect from 01.07.2017, namely:-
 “5. Proof of deposit of State Tax, if any”

79. Amendment of Form-V.- The existing Form-V appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM-V

[See clause 11.3.4]

Entitlement Certificate

(For Exemption from Electricity Duty/ Mandi Fee)

(Under Rajasthan Investment Promotion Scheme - 2014)

Book No.:

S.No.:

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

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

Subject to the provisions of clause 11.3 of the Scheme this certificate for the category of exemption as mentioned in column number 2 of the table given above shall remain valid for the period as mentioned against each of them in column number 4 of the said table from the date of issuance of this certificate.

Place :

(Signature with Seal)

Date :

Member Secretary

State / District Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

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

Note:

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.

2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme.”

80. **Amendment of Form-VI.-** In the Form-VI appended to the scheme,
(i) the existing item number 3 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

3.	Registration number (GSTIN)	
	TIN	

”

(ii) in the list of enclosures, the existing item number 4 shall be substituted by the following, with effect from 01.07.2017, namely:-
“4. Proof of deposit of State Tax, if any”

81. **Amendment of Form VII.-**In the Form VII appended to the scheme,
(i) the existing item number 3 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

3.	Registration number (GSTIN)	
	TIN	

”

(ii) in the list of enclosures, the existing item number 4 shall be substituted by the following, with effect from 01.07.2017, namely:-
“4. Proof of deposit of State Tax, if any”

82. **Amendment of Form-VIIA.-** The existing Form-VIIA shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM – VIIA

[See clause 13A.2]

(For Transfer of remaining benefits of the transferor enterprises)

(Under Rajasthan Investment Promotion Scheme – 2014)

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

4	Subsidy allowed to the Transferor Enterprise							
	Name of Subsidy	Entitlement Certificate No.	Date of Issuance of Entitlement Certificate	EFCI/ Maximum extent of subsidy	Period of subsidy		Period up to which subsidy has been claimed	
From					To	From	To	
	Investment Subsidy							
	Employment Generation Subsidy							
	Additional Subsidy							
	Interest Subsidy							
	Capital subsidy on Zero Liquid discharge treatment Plant							

I have read the rules and conditions of the Scheme and undertake to abide by them. Documents required under Clause 13A.2 are enclosed herewith.

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

Place:

Date:

Signature of Applicant for and
on behalf of the Transferor Enterprise

Place:

Date:

Encl:

Signature of Applicant for and
on behalf of the Transferee Enterprise

1. Proof of Transfer of business
2. Copy (ies) of Entitlement Certificate

3. Others, Please specify"

83. Insertion of FORM-VIIB.- After the existing Form-VIIA so substituted and before the Form-VIII, the following new Form-VIIB shall be inserted, with effect from 01.07.2017, namely:-

“FORM – VIIB

[See clause 12A.1]

**Application for Switchover to subsidy in lieu of exemption from payment of Entertainment Tax and/or Luxury Tax sanctioned earlier
(Under Rajasthan Investment Promotion Scheme – 2014)**

1.	Name of the Enterprise	
	Address of the Enterprise	
	e-mail address	
	Registration No. with Commercial Taxes Department (GSTIN)	
	TIN	
	Location of Enterprise	
2.	Total investment made in fixed assets (as per project report)	
	(i) Price paid for land	
	(ii) Price paid for new plant and machinery	
	(iii) Investment made in fixed assets other than above (i) to (ii)	
	(iv) Amount paid for technical knowhow a fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State	

	Government or the Government of India				
	(v) Others, if any				
3.	Amount of EFCI if Approved by SLSC				
4.	Exemption Allowed and availed by the Enterprise:				
	Name of exemption	Entitlement Certificate No. and Date of Issuance	Period of Exemption		Period up to which exemption has been availed
			From	To	Amount of exemption availed upto 30.06.2017
	Luxury Tax				
	Entertainment Tax				

I have read the rules and conditions of the Scheme and undertake to abide by them. Documents required under Clause 12A.1 are enclosed herewith.

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

Place:

Date:

Signature of Applicant for and
on behalf of the Transferor Enterprise

Place:

Date:

Signature of Applicant for and
on behalf of the Transferee Enterprise

Enclosures:

1. Copy (ies) of Entitlement Certificate
2. Proof of investment
3. Copy of project report
4. Certificate of Chartered Accountant regarding EFCI and amount of exemption availed upto 30.06.2017.
5. Others, Please specify"

84. Amendment of Form-VIII.- In the Form-VIII appended to the scheme,-

- (i) the existing item number 10 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

10.	In case of expansion/ Revival of sick enterprise: Eligible amount of subsidy: Amount of additional State tax due and deposited after expansion or revival, as the case may be, over and above the maximum annual State tax due and deposited for any of the three years immediately preceding to the year of expansion.	”
-----	---	---

- (ii) in the Note, the existing item number 4 shall be deleted, with effect from 01.07.2017.

85. Insertion of FORM-VIIIA.- After the existing Form-VIII so amended and before the existing Form-IX, the following new Form-VIIIA shall be inserted, with effect from 01.07.2017, namely:-

“FORM – VIIIA

[See clause 12A.3]

Entitlement Certificate

(Under Rajasthan Investment Promotion Scheme – 2014)

1.	Name of the Enterprise	
	Address of the Enterprise	
	e-mail address	
	Registration No. with Commercial Taxes Department (GSTIN)	
	TIN	
	Location of Enterprise	
2.	Amount of EFCI Approved by appropriate screening committee or Member Secretary of appropriate screening committee	

Shank

3	Exemption Allowed and availed by the Enterprise:						
	Name of exemption	Entitlement Certificate No. and Date of Issuance	Period of Exemption		Period up to which exemption has been availed		Amount of exemption availed upto 30.06.2017
			From	To	From	To	
	Luxury Tax						
Entertainment Tax							
4	Details of eligible Subsidy						
	Name of Subsidy	% of subsidy	Maximum Amount up to which subsidy may be availed	Eligible Period of subsidy			
				From	To		
	Investment Subsidy						
Employment Generation Subsidy							
Additional Subsidy							

Period of validity of this Entitlement Certificate From.....To

Note:

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

Place :

Date :

(Signature with Seal)

Member Secretary

State / District Level Screening Committee"

86. Amendment of Form-IX.- The existing Form-IX appended to the scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM- IX

[See clause 10.3.1 and 12.2.1]

APPLICATION FOR DISBURSEMENT OF EMPLOYMENT GENERATION SUBSIDY

(Under Rajasthan Investment Promotion Scheme -2014)

To

.....
.....

Name of Circle and Ward:

1.	Name of the applicant Enterprise(Trade Name)	
	Legal Name:	
2.	Address of the applicant Enterprise	
	e-mail address	
	Mobile No.	
3.	Registration No. with Commercial Taxes Department – TIN	
	GSTIN	
4.	Entitlement Certificate No.	
5.	Subsidy Applied For the Year (Period)	
6.	Amount of State Tax payable for the Year	
7.	Amount of State Tax (SGST) due and deposited for the year by the unit/ enterprise	
8.	50% of amount mentioned at serial number 7	
9.	Whether the enterprise is:	
(a).	located in backward and most backward area other than cement	Yes/No

	manufacturing enterprises	
(b).	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) enterprise	Yes/No
(c).	in Agro-processing and Agri-marketing sector	Yes/No
(d).	Not covered in (a)., (b). or (c). above	Yes/No
10.	Investment Subsidy applied for the year	
11.	Total number of employment provided by the enterprise	
12.	Total Number of employment provided* to the persons Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
13.	Total Number of employment provided* to the persons not Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
14.	Employment Generation Subsidy for employees at S. No. 16	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
15.	Employment Generation Subsidy for employees at S. No. 17	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
16.	Total Employment Generation Subsidy claimed by the enterprise (18+19)	
17.	Amount of eligible fixed capital investment	
18.	Total amount of subsidy received up to the preceding quarter	
19.	Details of Bank	
	Name of the Bank in which subsidy is sought	
	Name of the Branch	
	Account Number	
	Account Type	
	IFSC No. of Branch	

I have enclosed the proof of deposit of tax and proof of deposit of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees, along with the list of employees.

Place: _____ Signature of Applicant
Date: _____ for and on behalf of the Applicant Enterprise

Verification

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

Place: _____ Signature of Applicant
Date: _____ for and on behalf of the Applicant Enterprise

Enclosure :

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

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

In case of new enterprise	total number of employment provided by the enterprise
In case the existing enterprise making	total number of employment



investment for setting up of new unit	provided by the enterprise in the new unit
In case of expansion	Total number of employment provided under expansion which are above the existing employees
In case of revival of sick enterprise	Total number of employment provided over and above the maximum employment level attained during the preceding three years from the date of its declaration as sick industrial enterprise.

87. **Amendment of Form-IXA-** In the Form-IXA appended to the scheme,-
 (i) the existing item number 4 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration Number(GSTIN)	
	TIN	

”

88. **Insertion of Form-IXB-**After the Form-IXA so amended and before the existing Form-X, the following new Form-IXB shall be inserted, with effect from 01.05.2018, namely:-

‘FORM – IXB
[See clause 10.3.1C, 10.3.1D and 12.2.1]
APPLICATION FOR DISBURSEMENT OF EMPLOYMENT
GENERATION SUBSIDY
 (Under Rajasthan Investment Promotion Scheme -2014)

To

Name of Circle and Ward:

1.	Name of the applicant Enterprise(Trade Name) Legal Name:	
2.	Address of the applicant Enterprise e-mail address Mobile No.	
3.	Registration No. with Commercial Taxes Department – TIN GSTIN	
4.	Entitlement Certificate No.	
5.	Subsidy Applied For the Year (Period)	
6.	Amount of State Tax payable for the Year	
7.	Amount of State Tax (SGST) due and deposited for the year by the unit/ enterprise	
8.	50% of amount mentioned at serial number 7	
9.	Whether the enterprise is:	
(a).	located in backward and most backward area other than cement manufacturing enterprises	Yes/No
(b).	Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PWD) enterprise	Yes/No
(c).	in Agro-processing and Agri-marketing sector	Yes/No
(d).	Not covered in (a)., (b). or (c). above	Yes/No
10.	Investment Subsidy applied for the year	
11.	Total number of employment provided by the enterprise	
12.	Total number of employment provided to the persons domiciled in Rajasthan by the enterprise	
13.	% of persons domiciled in Rajasthan in total employment provided by the enterprise	
14.	Total number of employment provided to the persons of SC/ST category domiciled in Rajasthan by the enterprise	
15.	% of persons of SC/ST category domiciled in Rajasthan in total employment provided by the enterprise	

16.	Total Number of employment provided* to the persons Domiciled in Rajasthan:	
	(a) No. of employees of category-Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD)	
	(b) No. of employees of category -Others	
17.	Employment Generation Subsidy for employees at S. No. 16	
	(a) To Women/ Scheduled Caste (SC)/ Schedule Tribe (ST)/ Person with disability (PwD) employees	
	(b) To employees of others category	
18.	Amount of eligible fixed capital investment	
19.	Total amount of subsidy received up to the preceding quarter	
29.	Details of Bank	
	Name of the Bank in which subsidy is sought	
	Name of the Branch	
	Account Number	
	Account Type	
	IFSC No. of Branch	

I have enclosed the proof of deposit of tax and proof of deposit of contribution of EPF and/or ESI or copy of insurance policy obtained for medical treatment of employees, along with the list of employees.

Place: _____ Signature of Applicant
Date: _____ for and on behalf of the Applicant Enterprise

Verification

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

Place: _____ Signature of Applicant
Date: _____ for and on behalf of the Applicant Enterprise

Enclosures:

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

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

In case of new enterprise	total number of employment provided by the enterprise
In case the existing enterprise making investment for setting up of new unit	total number of employment provided by the enterprise in the new unit
In case of expansion	Total number of employment provided under expansion which are above the existing employees
In case of revival of sick enterprise	Total number of employment provided over and above the maximum employment level attained during the preceding three years from the date of its declaration as sick industrial enterprise.

89. Amendment of Form-X- In the Form-X appended to the scheme,-
(i) the existing item number 4 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration Number (GSTIN)	
	TIN	

”

90. Amendment of Form XI- The existing Form XI appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM – XI
[See clause 11.3.5]

Order for rejection of Claim of Exemption from Electricity Duty/ Mandi Fee
(Under Rajasthan Investment Promotion Scheme -2014)
Office of the Member Secretary State/ District Level Screening Committee

To

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

Present: Mr./Mrs./Ms

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

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

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

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

CC:
 1. M/s
 2. Concerned Department

Member Secretary ”

91. Amendment of Form-XII- In the Form-XII appended to the scheme,-
 (i) the existing item number 4 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration Number (GSTIN)	
	TIN	

”

92. Amendment of Form-XV- The existing Form-XV appended to the scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM – XV
[See clause 11.5.1]

Application for Claim of Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)

1.	Name of the applicant enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the applicant enterprise	
4.	E-mail address	
5.	Location of desalination plant	
6.	Branches or other place of business, if any	
7.	Total Dissolved Solids (TDS) per million (ppm) before desalination	
8.	Total Dissolved Solids (TDS) per million (ppm) after desalination	
9.	Date of commencement of commercial production	
10.	Amount of investment in Desalination Plant within the State	
11.	Status of Rajasthan State Pollution Control Board's approval	
		Approval No.
		Approval Date
	Consent to establish obtained	
	Consent To Operate obtained	

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

Encl: (i) Project report duly certified by a Chartered Accountant; and



- (ii) Certificate of concerned Superintending Engineer, P.H.E.D., regarding Total Dissolved Solids (TDS) per million (ppm) before and after desalination.

Place : Signature of applicant
Date : for and on behalf of the Applicant Enterprise ”

93. Deletion of Form-XVA- the existing Form-XVA appended to the scheme shall be deleted, with effect from 01.07.2017.

94. Amendment of Form-XVI- The existing Form-XVI appended to the scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM-XVI

[See clause 11.5.4]

**Entitlement Certificate for Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)**

No. Date:

1.	Name of the Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Branches or other place of business, if any	
6.	Location of Desalination Plant	
7.	Date of commencement of commercial production	
8.	Amount of investment	
9.	Total Dissolved Solids (TDS) per million (ppm) before desalination	
10.	Total Dissolved Solids (TDS) per million (ppm) after desalination	

Note:

This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the scheme.

Place : (Signature with Seal)
Date : Member Secretary
Screening Committee”

95. Deletion of Form-XVIA- the existing Form-XVIA appended to the scheme shall be deleted, with effect from 01.07.2017.

96. Amendment of Form-XVII- The existing Form-XVII appended to the scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM – XVII

[See clause 11.5.5]

**Order for rejection of Claim of Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)**

Office of the Member Secretary State/ District Level Screening Committee

To

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

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

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



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

Therefore, your application for Special Investment Subsidy is rejected.

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

CC:
1. M/s
2. Concerned Department

Member Secretary”

97. Amendment of Form-XVIII- The existing Form-XVIII appended to the scheme shall be substituted by the following, with effect from 01.07.2017, namely:-

“FORM – XVIII

[See clause 12.3.1]

**Application for disbursement of Special Investment Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)**

To,

The Commissioner,
Industries Department,
Udyog Bhawan,
Tilak Marg, Jaipur.

1.	Name of the applicant enterprise	
2.	Address of the applicant enterprise with e-mail address	
3.	Registration No. with Commercial Taxes Department-GSTIN	
4.	Eligibility Certificate number and date	
5.	Period (year) for which Special Investment Subsidy has been claimed	
6.	Purchase Value of Membrane	
7.	Amount of State Tax paid on Membrane	
8.	Amount of claim of Special Investment Subsidy	
9.	Details of Bank	
	(a) Name of Bank in which reimbursement of tax is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

PART-B

Particulars of purchases made within the State against Tax invoice:

S. No.	Name of the selling dealer	GSTIN	Detail of invoice (s)			
			Number	Date	Amount	Tax

I do hereby verify that all the above facts are true to the best of my knowledge and belief.
Encl: copy of original Tax invoices

Place :
Date :

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

- 98. Amendment of Form-XX-**In the Form-XX appended to the scheme,
(i) the existing item number 4 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”

- (ii) in the list of enclosures, the existing item number (9) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(9) Copy of first bill of supply/ invoice/ tax invoice”

- 99. Amendment of Form-XXA.-** In the Form-XXA appended to the scheme,
(i) the existing item number 4 and entries thereto shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”

- (ii) in the list of enclosures, the existing item number (9) shall be substituted by the following, with effect from 01.07.2017, namely:-
“(9) Copy of first bill of supply/ invoice/ tax invoice”

- 100. Amendment of Form-XXI.-** The existing item number 2 and entries thereto of the Form-XXI appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

2.	Registration number (GSTIN)	
	TIN	

”

- 101. Amendment of Form-XXIA.-** The existing item number 2 and entries thereto of the Form-XXIA appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

2.	Registration number (GSTIN)	
	TIN	

”

- 102. Amendment of Form-XXIIA.-** In Form-XXIIA appended to the scheme, the existing expression “[See clause 12.4.2]”, the expression “[See Clause 12.4A.2]” shall be substituted, with effect from 30.09.2015.

- 103. Amendment of Form-XXIII.-** In Form-XXIII appended to the scheme, the existing expression “[See clause 12.4.5]”, the expression “[See Clause 12.4.5 & 12.4A.5]” shall be substituted, with effect from 30.09.2015.

- 104. Amendment of Form-XXIV-**In Form-XXIV appended to the scheme,-

- (i) The existing item number 4 and entries thereto of, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”; and



(ii) in Note 1. for the existing expression “serial number 13”, the expression “serial number 11 (c)” shall be substituted, with effect from 03.11.2015.

105. Amendment of Form-XXV.- The existing item number 2 and entries thereto of the Form-XXV appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

2.	Registration number (GSTIN)	
	TIN	

”

106. Amendment of Form-XXVI.- The existing item number 3 and entries thereto of the Form-XXVI appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

3.	Registration number (GSTIN)	
	TIN	

”

107. Insertion of Form-XXVIA, XXVIB, XXVIC, XXVID and XXVIE.- After the existing Form-XXVI and before Form-XXVII appended to the scheme, the following new Forms-XXVIA, XXVIB, XXVIC, XXVID and XXVIE shall be inserted, with effect from 12.02.2018, namely:-

“FORM-XXVIA

[See clause 11.10.1]

**Application for Claim of Capital Interest Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)**

To,

The Member Secretary,
SLSC
..... (Name of the district)

(1)	Name of the Enterprise		
(2)	Address: Office: Factory: Tele No. : Fax No. : Email:		
(3)	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship / Partnership / Company / Society / others	
(4)	Registration No. (GSTIN)		
(5)	Location of Unit for which Capital Interest Subsidy is claimed		
(6)	Whether the project is New or Expansion of existing enterprises or revival of sick enterprise		
(7)	Date of commencement of commercial production		
(8)	Please give details of Total Investment & term loan Amount: For New Unit Rs.: For Expansion Unit Rs.: For Revival of sick enterprise: (Whichever is applicable)	Total Investment	Term loan Amount
(9)	For the units going under Expansion (a) Fixed Capital Investment of Existing Unit	Rs..... (In lakh)	

	(b) Fixed Capital Investment of Expansion	Rs..... (In lakh)
	(c) Increase in Fixed Capital Investment%
(10)	Cost of project as approved by Bank/ financial Institution (In figures & in words both)	
(11)	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed	Yes/No
	(b) If yes, please give details thereof	
(12)	Whether any Government dues are outstanding or not? If yes, give details thereof	

Declaration

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

Place:

Date:

Signature of Authorized Signatory

Name of Authorized Signatory

Seal of the Enterprise

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

Enclosures:

- (1) Copy of partnership deed.
- (2) Copy of Registrar of Firms certificate.
- (3) Bank/Financial Institution's Term Loan Sanction letter.
- (4) Project Report / Project Profile.
- (5) Chartered Accountant Certificate for Actual investment & Bank finance availed.
- (6) Project completion Certificate by Bank.
- (7) Copy of first bill of supply/ invoice/ tax invoice .

FORM-XXVIB

[See clause 11.10.4]

Entitlement Certificate for Capital Interest Subsidy (Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Amount of term loan taken by the enterprise	
6.	Location of unit entitled for benefit under this certificate	
7.	Date of commencement of Commercial production	

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

Place :

(Signature with Seal)

Member Secretary

Date :

State Level Screening Committee/
District Level Screening Committee

Note:

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



FORM-XXVIC
[See clause 12.8.1]

Application for Capital Interest subsidy
(Under Rajasthan Investment Promotion Scheme-2014)

To,

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

1.	Name of the Enterprise	
2.	Address of the Enterprise	
3.	Registration No. (GSTIN)	
4.	E-mail address	
5.	Name, designation & contact details of the Authorized Person	
6.	Entitlement Certificate Number and date	
7.	Date of commencement of commercial production	
8.	Period for which the Capital Interest Subsidy has applied for	
9.	Amount of Term Loan (Maximum upto Rs. 20 lakh)	
10.	Amount of Interest Paid on term loan to the Financial Institution/Bank for the period for which Interest Subsidy has applied	
11.	Rate of Interest payable to Financial Institution/Bank on term loan	
12.	Interest @ 5% [(5/rate of interest) x Interest paid]	
13.	Amount of subsidy	
14.	Bank Certificate as mentioned in clause 12.8.2 of the Scheme is attached	Yes/No
15.	Details of Bank	
	(a) Name of Bank in which disbursement of subsidy is sought	
	(b) Name of the Branch	
	(c) Account Type	
	(d) Account Number	
	(e) IFSC Code of the Branch	
	(f) MICR of the Branch	

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

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

Date:
Place:

Signature
Name
Designation
Seal of enterprise

FORM-XXVID
[See clause 12.8.4]

Register regarding Capital Interest Subsidy
(Under Rajasthan Investment Promotion Scheme - 2014)
(to be maintained by Industries Department)
PART-A (General Information)

1.	Name of the beneficiary Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the Enterprise	
4.	E-mail address	

5.	Mobile No.	
6.	Entitlement Certificate Number and date	

PART-B

[Information regarding disbursement of Interest Subsidy]

S. No.	Financial Year	Quarter	made during the quarter	Disbursement of Capital Interest Subsidy made up to the quarter

FORM – XXVIE

[See clause 11.10.5]

Order for rejection of Claim of Capital Interest Subsidy

(Under Rajasthan Investment Promotion Scheme -2014)

Office of the Member Secretary State Level Screening Committee

To

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

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

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

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

Therefore, your application for Capital Interest Subsidy is rejected.

Place :

(Signature with Seal)

Date :

Member Secretary

State Level Screening Committee

CC:

1. M/s

2. Concerned Department

Member Secretary

”

108. Deletion of Form-XXVII, XXVIII, XXIX and XXX.- The existing Form-XXVII, XXVIII, XXIX and XXX appended to the scheme shall be deleted, with effect from 01.07.2017.

109. Amendment of Form-XXXI.- The existing item number 4 and entries thereto of the Form-XXXI appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”

110. Amendment of Form-XXXII.- The existing item number 4 and entries thereto of the Form XXXII appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”



111. Deletion of Form-XXXIII.- The existing Form-XXXIII appended to the scheme shall be deleted, with effect from 01.07.2017.

112. Amendment of Form-XXXIV.- The existing item number 4 and entries thereto of the Form-XXXIV appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”

113. Amendment of Form-XXXV.-The existing item number 2 and entries thereto of the Form XXXV appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

2.	Registration number (GSTIN)	
	TIN	

”

114. Amendment of Form-XXXVI-The existing item number 2 and entries thereto of the Form-XXXVI appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

2.	Registration number (GSTIN)	
	TIN	

”

115. Amendment of Form-XXXVII-The existing item number 4 and entries thereto of the Form-XXXVII appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

4.	Registration number (GSTIN)	
	TIN	

”

116. Amendment of Form-XXXVIII-The existing item number 3 and entries thereto of the Form-XXXVIII appended to the scheme, shall be substituted by the following, with effect from 01.07.2017, namely:-

“

3.	Registration number (GSTIN)	
	TIN	

”

117. Amendment of Form-XXXIX-In the Form-XXXIX appended to the scheme-
(i) The existing item numbers 4.5, 4.6 and 4.7 and entries thereto, shall be substituted by the following, with immediate effect, namely:-

“

4.5	Subsidy availed up to the previous quarter a. Investment Subsidy including additional investment subsidy b. Employment Generation Subsidy	
4.6	Subsidy sanctioned for the quarter/ year under consideration a. Investment Subsidy including additional investment subsidy b. Employment Generation Subsidy	
4.7	Total Subsidy allowed (4.5+4.6) a. Investment Subsidy including additional investment subsidy b. Employment Generation Subsidy	

”

- (ii) After the item number 4.7 so substituted and before the (Digital signature), the following new certificate shall be inserted, with effect from 01.07.2017, namely:-

“Certificate

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

- 118. Amendment of Form-XL.-** In the Form-XL appended to the scheme-
- (i) in Part-I, for the existing expression “Budget Head: 2040-00-800-(02)-[07]” the expression “Budget Head: 2040-00-800-(02)-[07] Detailed Head12-Grant-in-Aid (Non-salaried)” shall be substituted, with immediate effect.
 - (ii) in Part-II, the existing expression “Budget Head: 2040-00-800-(02)-[07]”, the expression “Budget Head: 2040-00-800-(02)-[07] Detailed Head12-Grant-in-Aid (Non-salaried)” shall be substituted, with immediate effect.
- 119. Amendment of Form-XLI.-** In the Form-XLI appended to the scheme-
- (iii) in Part-I, for the existing expression “Budget Head: 2040-00-800-(02)-[08]” the expression “Budget Head: 2040-00-800-(02)-[08] Detailed Head12-Grant-in-Aid (Non-salaried)” shall be substituted, with immediate effect.
 - (iv) in Part-II, the existing expression “Budget Head: 2040-00-800-(02)-[08]”, the expression “Budget Head: 2040-00-800-(02)-[08] Detailed Head12-Grant-in-Aid (Non-salaried)” shall be substituted, with immediate effect.
- 120. Addition of Form-XLII, XLIII, XLIV, XLV and XLVI –** After the existing Form-XLI appended to the scheme, the following new Forms-XLII, XLIII, XLIV, XLV and XLVI shall be added, with effect from 01.05.2018, namely:-

“FORM-XLII

[See clause 11.11.1]

Application for eligibility of Secured Loan

(Under Rajasthan Investment Promotion Scheme - 2014)

To,

The Member Secretary,
SLSC

..... (Name of the district)

(1)	Name of the Enterprise	
(2)	Address: Office: Factory: Tele No. : Fax No. : Email:	
(3)	Constitution of the Enterprise (Please attach the relevant document)	Proprietorship / Partnership / Company / Society / others
(4)	Registration No. (GSTIN)	
(5)	Location of Unit for which Secured loan is required	
(6)	Whether the project is New or Expansion of existing enterprises or revival of sick enterprise	
(7)	Date of commencement of commercial production	



(8)	Please give details of Total Investment & term loan Amount: For New Unit Rs.: For Expansion Unit Rs.: For Revival of sick enterprise: (Whichever is applicable)	Total Investment	Term loan Amount
(9)	For the units going under Expansion	Rs..... (In lakh)	
	(a) Fixed Capital Investment of Existing Unit	Rs..... (In lakh)	
	(b) Fixed Capital Investment of Expansion%	
	(c) Increase in Fixed Capital Investment		
(10)	Cost of project as approved by Bank/ financial Institution (In figures & in words both)		
(11)	Name of the taxes and duties leviable on the enterprise under any State Law		
(12)	(a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed	Yes/No	
	(b) If yes, please give details thereof		
(13)	Whether any Government dues are outstanding or not? If yes, give details thereof		

Declaration

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

Place:

Signature of Authorized Signatory

Date:

Name of Authorized Signatory

Seal of the Enterprise

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

Enclosures:

- (1) Copy of partnership deed.
- (2) Copy of Registrar of Firms certificate.
- (3) Bank/Financial Institution's Term Loan Sanction letter.
- (4) Project Report / Project Profile.
- (5) Chartered Accountant Certificate for Actual investment & Bank finance availed.
- (6) Project completion Certificate by Bank.
- (7) Copy of first bill of supply/ invoice/ tax invoice.

FORM-XLIII

[See clause 11.11.4]

Entitlement Certificate for Secured Loan

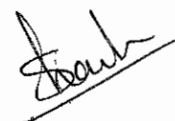
(Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

1.	Name of the Enterprise	
2.	Registration No. (GSTIN)	
3.	Address of the enterprise	
4.	E-mail address	
5.	Amount of term loan taken by the enterprise	
6.	Location of unit entitled for benefit under this certificate	
7.	Date of commencement of Commercial production	
8.	Name of the taxes and duties leviable on the enterprise under any State Law	

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



Place :

(Signature with Seal)

Member Secretary

Date :

State Level Screening Committee/
District Level Screening Committee

Note: This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the scheme.

FORM-XLIV

[See clause 12.9.1]

**Application for disbursement of Secured Loan
(Under Rajasthan Investment Promotion Scheme-2014)**

To,
The Commissioner,
Industries Department,
Rajasthan, Jaipur.

1.	Name of the Enterprise				
2.	Address of the Enterprise				
3.	Registration No. (GSTIN)				
4.	E-mail address				
5.	Name, designation & contact details of the Authorized Person				
6.	Entitlement Certificate Number and date				
7.	Date of commencement of commercial production				
8.	Period for which the Secured Loan has applied for				
9.	Details of Taxes and Duties Deposited				
	S.No.	Name of Taxes or Duties Deposited	Period for which Taxes or Duties Deposited	Amount Deposited	Date of deposit
10.	Amount of investment subsidy availed during the year				
11.	Amount of employment generation subsidy availed for the year				
12.	Total investment subsidy and employment generation subsidy availed for the year (10+11)				
13.	Details of Bank				
	(a) Name of Bank in which disbursement of loan is sought				
	(b) Name of the Branch				
	(c) Account Type				
	(d) Account Number				
	(e) IFSC Code of the Branch				
	(f) MICR of the Branch				

We hereby certify that the above facts and figures are true and correct to the best of knowledge and belief and nothing has been concealed.

Enclosure: Proof of Payment of Taxes and Duties.

Date:

Place:

Signature

Name

Designation

Seal of enterprise

FORM-XLV

[See clause 12.9.5]

**Register regarding Disbursement and payment of secured loan
(Under Rajasthan Investment Promotion Scheme - 2014)
(to be maintained by Industries Department)**

PART-A (General Information)

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

PART-B

[Information regarding disbursement of secured loan]

S. No.	Financial Year	Amount of secured loan Sanctioned	Date of disbursement of secured loan	Amount of f secured loan Disbursed up to the year

PART-C

[Information regarding repayment of secured loan]

S. No.	Financial Year	Amount of secured loan Sanctioned	Date of disbursement of secured loan	Due date of repayment of secured loan	Amount of repayment of secured loan	Date of repayment of secured loan

FORM – XLVI

[See clause 11.11.5]

Order for rejection of Claim of secured loan

(Under Rajasthan Investment Promotion Scheme -2014)

Office of the Member Secretary State Level Screening Committee

To

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

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

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

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

Therefore, your application for eligible of secured loan is rejected.

Place :

(Signature with Seal)

Date :

Member Secretary
State Level Screening Committee

CC:

1. M/s
2. Concerned Department

Member Secretary”

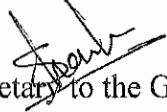
By Order of the Governor,

(Shankar Lal Kumawat)

Joint Secretary to the Government

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

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in part 1(b) of **today's extra ordinary Gazette**. It is requested that 10 copies of this order may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Industries Department, Rajasthan, Jaipur.
5. Commissioner, Bureau of Investment Promotion , Rajasthan, Jaipur.
6. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
7. PS to Additional Chief Secretary, Finance.
8. PS to Additional Chief Secretary, Industries.
9. PS to Secretary, Finance (Revenue).
10. Director, Public Relations, Jaipur.
11. Additional Director, Finance (Computer Cell) Department for uploading this order on website.
12. Guard File.


Joint Secretary to the Government