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PART 1 Orders and Notification by the Governor of West Bengal, the High Court, Government Treasury, etc.

Government of West Bengal
Commerce & Industries Department
Cell-1

Notification

No. 134-CI/O/Incentive/17/03/I - 24th March, 2004 - WHEREAS, the Governor is of the opinion that it is necessary and expedient to extend incentive for promotion of Industries in the State;

NOW, THEREFORE, the Governor is pleased hereby, in supersession of the West Bengal Incentive Scheme 2000 sanctioned under Commerce & Industries Department Notification No. 91-CI/H/4F-54/2000 dated 13.02.2001 as amended from time to time to approve and sanction a New Incentive Scheme for large, and small scale industrial units as under :

1. Short Title :

This Scheme may be called The West Bengal Incentive Scheme, 2004 (hereinafter referred to as the 2004 Scheme) for Industrial Projects of large, and small-scale units (hereinafter referred to as Units) to be set up in the State.

2. Commencement and Duration :

Unless specifically mentioned against the respective items of incentives sanctioned under the 2004 Scheme, it shall come into effect on and from the 1st day of April, 2004 in the whole of West Bengal and shall remain valid for a period of five years ending on the 31st March 2009.

3. Definitions :

In the 2004 Scheme, unless the context otherwise requires.

- i) "State Government" means the Government of West Bengal and "Central Government" means the Government of India;
- ii) "W.B.I.D.C." means the West Bengal Industrial Development Corporation Limited and "W.B.F.C." means the West Bengal Financial Corporation;
- iii) "DIC" means District Industries Centre;
- iv) "W.B.T.D.C.". means West Bengal Tourism Development Corporation;
- v) "State Financial Institutions" mean the W.B.I.D.C. and the W.B.F.C.;
- vi) "Authorised Agent" means W.B.I.D.C., an agent specially authorised by the State Government, for operation of the 2004 Scheme in respect of large scale industries. For the industrial undertakings in the Small Scale Sector, the District Industries Centre will be the authority to scrutinize, verify and recommend the cases to the District Level Committee constituted by the Cottage & Small Scale Industries Department for the purpose. For Tourism Units, West Bengal Tourism Development Corporation will be the authorised agent;
- vii) "Unit" means any industrial project in large scale having approval in the form of letter of intent, industrial licence or registration certificate, as the case may be, under the Industries (Development and Regulation) Act, 1951 (65 of 1951) or an acknowledgement in the form of Secretariat for Industrial Assistance reference number from Central Government excluding those mentioned in the negative list of industries at Annexure-1 of 2004 Scheme ;

OR

Any Cottage and Small Scale Industrial Undertaking including Industrial Co-operatives, Tiny and Small Scale Service and business (provisionally/ temporarily/ permanently/ finally) Undertaking registered under the District Industries Centre of the Directorate of Cottage and Small Scale Industries;

OR

Any Tourism Unit in the large, and small scale sector shall be eligible for incentives. No Letter of Intent or Industrial Licence or Registration Certificate under the Industries (Development and Regulations) Act, 1951, or Secretariat for Industrial Assistance reference number from Central Government shall be required in the case of a tourism unit. However, such unit in the small scale sector shall have to be registered with the District Industries Centre(s) of the Directorate of Cottage & Small Scale Industries;

- viii) "Large Scale Unit" means a unit as defined by the Government of India from time to time;
- ix) "Small Scale Unit" means a unit having investment upto the limit as prescribed by the Government of India from time to time;
- x) "Tourism Unit" means a project in the large sector related to tourism activities in the following items as defined in Annexure-II and as may be further notified by the Tourism Department :
 - (a) Hotels, (b) Motels, (c) Heritage Hotels, (d) Yatrinivas, (e) Yatrika, (f) Resorts, (g) Railway travel projects on the pattern of Palace on Wheels, (h) Aerial Ropeways and (i) Camps and Facilities encouraging adventure tourism ;

"Tourism Unit" in the small scale sector means a unit registered as such with the District Industries Centre (s) of the directorate of cottage and small scale Industries.
- xi) "New Unit" means (a) an industrial unit in the large/small scale sector having investment in capital assets which is established and commissioned by the entrepreneur for the manufacture of goods; and (b) services in the Tourism Sector in West Bengal for the first time on or after the 1st April 2004 and is registered with the Directorate of Industries/Directorate of Cottage & Small Scale Industries/Directorate of Tourism, as the case may be;
- xii) "Existing Industrial Unit" means an industrial unit in the large/small scale sector having investment in fixed capital assets which exists in West Bengal and manufactured goods in such unit, immediately before it starts commercial production in its expanded portion on or after the 1st April 2004;
- xiii) "Mega Unit" means an eligible unit of special characteristics set up with investment exceeding Rs.25.00 crores;
- xiv) "Special Category Unit" means an eligible unit set up with investment exceeding Rs.100 crores.
- xv) "Approved Project" means the industrial project of a unit for which registration certificate and eligibility certificate have been issued under the 2004 Scheme. However, for the units in the small scale sector the details of the investment in the project indicated in the application for permanent/ final registration as verified and accepted by the Registering Authority shall be construed to be the approved project for the purpose of considering subsidy under WBIS' 2004 subject to fulfillment of the conditions specified in para 6.1.2 of this Scheme. ;

- xvi) "Approved Location" means any industrial complex set up in the public or private sector in the State approved by the State or Central Government;
- xvii) "Approved Industrial Complex" means any industrial complex set up in the public or private sector in the State approved by the State or Central Government;
- xviii) "Eligible Unit" means a unit in the large/small scale sector having registration certificate issued by the Directorate of Industries and eligibility certificate by the W.B.I.D.C. or registration certificate issued by the District Industries Centre, as the case may be;
For a Tourism Unit an "eligible unit" shall be a unit having registration certificate issued by the Directorate of Tourism and the eligibility certificate by the West Bengal Tourism Development Corporation for its approved project. For such units in the small scale sector, 'eligible unit' shall mean the unit registered with the District Industries Centre(s) of the Directorate of Cottage & Small Scale Industries;
- xix) "Expansion of Existing Unit" means expansion for the same item(s) of production within its existing approved capacity or for expansion for enlarged approved capacity or for manufacture of a new item with an approved capacity;

Explanation - I

Such projects should be covered by appropriate approval under the Industrial (Development & Regulation) Act, 1951 or a Secretariat for Industrial Assistance reference number or approval by any Directorate under the Cottage & Small Scale Industries Department, West Bengal or concerned District Industries Centre or Small Industrial Service Institute, Government of India or the Directorate of Tourism, Government of West Bengal, as the case may be.

Explanation - II

In the case of expansion of an existing unit, the fixed capital investment made or to be made on approved project shall increase the total value of the fixed capital investment of the unit by not less than 25% of the net value of fixed assets of plant and machinery as on 01.04.2004 or Rs.50 lakhs, whichever is less. However, in respect of the units which are set up after 01.04.2004, such date will be the date immediately prior to the date on which the unit goes for expansion, other conditions remaining same.

- xx) "Expanded Portion" means the portion expanded with additional capacity on or after the 01.04.2004 with approval of the State Government for the manufacture of goods in West Bengal either in its existing location or in a different area;

- xxi) "Fixed Capital Investment" means investment made in plant and machinery and also equipment installed for pollution control measures of the approved project of the eligible unit on or after the 1st April 2003 subject to other conditions laid down in paragraph 6 of the 2004 Scheme;

Explanation :

The "fixed capital investment" on Plant & Machinery shall be calculated as below :

The cost of plant and machinery as erected at the approved location, including the cost of productive equipment such as jigs, dies, moulds, etc. and also items pertaining to pollution abatement measures but excluding the cost of any second hand plant and machinery and equipment installed for pollution control measures as also plant and machinery and equipment for pollution control measure purchased and installed under hire purchase agreement.

In the case of plant and machinery taken on lease, the leasing fee/charge shall be taken into account, for determining the fixed capital investment even if the rights and title to the goods do not pass on the Lessee.

Plant and Machinery will include computer (Hardware only) where such computers are used exclusively for the purpose of manufacturing. In case of, IT & Electronic Project, plant & machinery includes hardware.

The cost of Plant and Machinery will include the cost of erection/installation of Plant and Machinery, cost of electrical accessories and cost of generator set required directly for the purpose of manufacturing.

Explanation - I

Advances paid to suppliers of plant and machinery for the approved project of the eligible unit on or after 1st April 2003 may be taken into account in calculating the total fixed capital investment.

Explanation - II

However, in calculating the actual price of plant and machinery in respect of the projects in the Small Scale Sector procured through WBSIC and/or NSIC the interests etc. on the agreed instalments shall be excluded but the basic price including sales tax, excise duty and other taxes etc. shall be included for this purpose.

- xxii) "Year" means, unless otherwise specifically stated and not repugnant to the context, the financial year commencing from the 1st April and ending on the 31st March following;
- xxiii) "Factory" means any premises including the precincts thereof -
(a) Wherein ten or more workers are working or were working in any part

of which a manufacturing process is being carried on with the aid of power or is ordinarily so carried on or

- (b) Wherein twenty or more workers are working or were working on any of the preceding twelve months and in any part of which a manufacturing process is being carried on without the aid of power or is ordinarily so carried on but does not include a mine, subject to the operation of the Mines Act, 1952 (35 of 1952) or a railways running shed;

xxiv) "Factory Workers" means persons employed, directly or through any agency, whether for wages or not, in any manufacturing process for cleaning any part of the machinery or premises used for a manufacturing process or in any other kind of work incidental to or connected with the manufacturing process or the subject of the manufacturing process;

xxv) "Negative list of industries" means the list of Industries at Annexure-1 hereto as may be amended by the State Govt. from time to time;

xxvi) "Special Economic Zone" would mean an area notified by the Government of India.

4. Applicability of the 2004 Scheme :

4.1 The 2004 Scheme shall generally be applicable to all large/small scale projects and tourism units in large/Small Scale sector to be set up and also expansion project of existing units on or after 1st. April, 2004, the units may be in the private sector, co-operative sector, joint sector as also companies/undertakings owned or managed by the State Government.

5. Non-applicability of the 2004 Scheme :

5.1 The 2004 Scheme shall not be applicable to those industrial/tourism projects that have been registered for and have been sanctioned incentives under any previous scheme. These will continue to be governed by the provisions of the registration and sanctions already issued under the respective Schemes.

Provided that for projects which have been registered and for which eligibility certificate have been issued in terms of the 2000 Scheme, but no disbursement of incentive has been made, the units concerned may opt for registration under the 2004 Scheme if the projects otherwise fulfil the terms and conditions under this Scheme.

Provided further that for the project which had been registered and for which eligibility certificates had been issued in terms of WBIS '99, but no

disbursement of any of the benefits under that Scheme had been made and it has commenced commercial production after 01.04.2004, the units concerned may opt for registration under 2004 Scheme, if the project otherwise fulfill the terms and conditions under this Scheme.

5.2 the 2004 Scheme shall not be applicable to the industries listed in the negative list of industries.

6. Eligibility criteria for incentives under the 2004 Scheme :

6.1.1 Any industrial project in the large sector to which this scheme applies, shall be eligible for securing an eligibility certificate provided :

(a) the project is covered by a detailed feasibility report/project prepared for the purpose;

(b) the project has been approved and sanctioned by the Central Financial Institution or the commercial Banks or the State Financial Institutions, as the case may be. In the case of projects with arrangement of finance from own resources, issue of eligibility certificate shall be considered provided the WBIDC is satisfied about the arrangement of such finance.

6.1.2 Any Industrial unit in the small scale sector shall be eligible for incentives under this scheme subject to the fulfillment of the conditions specified below :

(i) The unit in the small scale sector as defined under para 3(vii) above, shall be registered with the District Industries centre concerned finally or permanently. Such permanent or final registration must be valid and remain in force.

However, in respect of subsidy on investment in plant and machinery the undertaking concerned may be provisionally or temporarily registered on or after the 1st April, 2004 and valid registration to the effect may be accepted in place of permanent or final registration and the amount of subsidy shall be judged on the quantum of investment in plant & machinery as verified and accepted by the Registering Authority.

(ii) Industrial Co-operatives, undertakings assisted by K.V.I.C. or W.B.K.V.I. Board as well as the undertaking set up under IRDP/ SESRU/IUEP/SEEUY and other similar self employment schemes receiving benefits in respect of any of the items specified under this Scheme shall also be eligible to get the benefit of other items only under this Scheme.

- 6.1.3 In case of 'tourism unit' eligibility certificate shall be issued by the West Bengal Tourism Development Corporation on satisfaction of arrangement of finance as mentioned at subpara (b) of para 6.1.1 and the registration certificate shall be issued by the Directorate of Tourism and that such a unit shall require no Industrial Licence or Letter of Intent or Registration Certificate under the Industries (Development and Regulation) Act, 1951 or a Secretariat for Industrial Assistance reference number from the Central Government.
- 6.2 (i) For the benefit of Subsidy for conversion to piped gas and for gas charges, an existing unit shall require registration with Greater Calcutta Gas supply Corporation Ltd. and also a certificate of expenditure approved by the Greater Calcutta Gas Supply Corporation Ltd.
- (ii) For the benefit of subsidy for installation of plant facilities for use of piped gas and for gas charges, a new unit/expansion project of and existing unit shall require registration certificate of Directorate of Industries, Directorate of Tourism or registration certificate from DIC, as the case may be, eligibility certificate of W.B.I.D.C. or W.B.T.D.C. and a certificate of expenditure approved by the Greater Calcutta Gas Supply Corporation Limited.

7. Classification of developed areas and backward areas :

- 7.1 For the purpose of determination of types and quantum of incentive available under this Scheme for the approved projects, according to their location, the State shall be classified in the following groups :—
- Group A — Kolkata Municipal Corporation.
- Group B — North 24 Parganas, South 24 Parganas (excluding the area under the jurisdiction of the Kolkata Municipal Corporation), Howrah, Hooghly, Bardhaman, Nadia and Purba Medinipur districts.
- Group C — Murshidabad, Birbhum, Purulia, Bankura, Malda, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri, Darjeeling and Paschim Medinipur districts.
- 7.2 No incentive will be granted to any unit set in the area under Group A except to the extent provided in this Scheme.

8. State Capital Investment Subsidy :

- 8.1 An eligible unit located in a group 'B' area and set up in the State on or after the 1 April, 2004 will be entitled to the State Capital Investment Subsidy @ 7.5% of the Fixed Capital Investment subject to a limit of Rs. 150.00 lakhs.

- 8.2 An eligible Industrial unit located in a group 'C' area and set up in the State on or after 1st April, 2004 will be entitled to State Capital Investment Subsidy @ 10% of the Fixed Capital Investment subject to a limit of Rs. 250.00 lakhs.

9. Interest Subsidy :

- 9.1 Subject to provision of para 20 e(i) an eligible unit for its approved project will be entitled to Interest subsidy to the extent of 25% of the annual interest liability on the term loan borrowed from a Commercial Bank/ Financial Institution, for implementation of the approved project, subject to a limit of Rs. 100.00 lakhs per year depending on the location of the unit as follows :
- i) group 'B' area : 5 years
- ii) group 'C' area : 7 years
- 9.2 The Interest Subsidy will be payable annually subject to submission of a statement/certificate by the lending Bank/Financial Institution to prove that the unit has paid the due interest to the institutions on the due dates. It is provided further that the interest paid on term loan as above for purchasing any second hand plant and machinery and equipment control measures as also plant and machinery and equipment for pollution control measures installed under the hire purchase agreement shall not be taken into consideration for determining the eligible amount of interest subsidy.

10. Waiver of Electricity Duty :

- 10.1 An eligible unit for its approved project will be entitled to waiver of electricity duty on the electricity consumed for its production/operation activity for a period of 5 years from the date of commercial production/operation.

11. Additional Incentive on Generation of Employment :

- 11.1 The units will be entitled to reimbursement of the undernoted expenditure incurred by it if at least 50% of the employees in the unit are recruited from amongst the persons registered with the Employment Exchanges of the State and Employment Exchange registration cards (original or attested photocopies) are produced at the time of claiming this incentive. 'Employee' will have the same meaning as defined under Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and Employees' State Insurance Act, 1948.
- 11.2 Subject to condition as in Para 11.1 an eligible unit in the large sector will be entitled to reimbursement to the extent of 50% of the expenditure incurred by it for paying its contribution towards Employees State

Insurance (ESI) and Employees Provident Fund (EPF) Scheme depending on the location of the unit as follows :

- i) group 'B' area : 5 years;
- ii) group 'C' area : 7 years.

However, any eligible unit in the large scale sector with direct employment generation of 200 and more will be entitled to get reimbursement to the extent of 60% of the expenditure by it for paying its contribution towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) in respect of its employees.

- 11.3. Subject to condition as in Para 11.1 an eligible unit in the Small Scale Sector will be entitled to reimbursement to the extent of 75% of the expenditure incurred by it for paying its contribution towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) Scheme depending on the location of the unit as follows :

- i) group 'B' area : 5 years;
- ii) group 'C' area : 7 years.

- 11.4 the reimbursement of the expenditure prescribed at sub-para 11.2 & 11.3 above will be payable annually based on minimum statutory limit subject to the condition that the unit has paid its contribution towards ESI & EPF on due dates.

12. Refund of Stamp Duty & Registration Fee :

- 12.1 An eligible unit irrespective of its location will be entitled to refund of 50% of stamp duty and registration fee paid by it for the purpose of registration of documents within the State relating to purchase/acquisition of land and buildings for setting up of the approved project.
- 12.2 Industrial Complex and Centres set up with infrastructural facilities will be entitled to refund of 50% of stamp duty and registration fee paid by it for the first sale in relation to such complex and centres.

Infrastructure facility must include the following items :—

- i) Roads; (ii) Water Supply; (iii) Power; (iv) Provision of Solid Waste Disposal; (v) Common Effluent Treatment Plant (in case of such industry requires the same); (vi) Drainage Facility.

13. Subsidy for conversion for use of piped gas :

- 13.1 An existing unit irrespective of its location, undertaking conversion for use of piped gas for manufacture/operation on or after the 1st January, 2004 will be eligible to subsidy equal to 75% of the investment for necessary conversion of furnace etc., subject to a limit of Rs. 10.00 lakhs.

- 13.2 A new unit for its approved project set up on or after the 1st January, 2004 envisaging use of piped gas for manufacture/operation will be entitled to the benefit prescribed at sub-para 13.1 above for installation of necessary equipments in the units for use of piped gas.

- 13.3 An existing unit or a new unit mentioned at sub-para 13.1 & 13.2 above will be entitled to subsidy of 20% of gas charges on gas used for manufacture/operation for a period of 5 years from the date of commencement of supply of gas for commercial manufacture/operation of the unit.

14. Subsidy for Quality Improvement in the Small Scale Sector :

- 14.1 An eligible Industrial unit in the Small Scale Sector shall be reimbursed 50% of the expenditure subject to a maximum of Rs. 5.00 lakhs (Rupees five lakhs) incurred for modernization of unit, installation of the Pollution Control Device and for obtaining ISI Certification/ISO 9000/ISO 14001 from approved Institutions/Research Laboratories with or without expansion project.

This will not however be applicable to IT units.

It is further provided that modernisation would mean addition to fixed capital investment with a view to increasing productivity of industrial undertaking by (a) upgrading technology and/or processes, (b) energy-saving, (c) better material handling in the work place and (d) recovery of scarce raw materials in accordance with the relevant Scheme having prior approval of the agencies like Directorates under Cottage & Small Scale Industries Department, West Bengal or Small Industries Development Corporation, West Bengal or Small Industries Service Institute, Government of India.

Such benefits will be allowed only once during the validity period of the Incentive Scheme. All units under the Small Scale Sector excepting IT units irrespective of their date of setting up and of expansion made would be eligible for this benefit provided that such benefits had not been enjoyed by such units under any previous Scheme.

For installation of pollution control device, the certificate from West Bengal Pollution Control Board shall have to be obtained and the ISI/ISO 9000/ISO 14001 certificate shall contain the name and address of the certification agency, the address of the site/location certified, the scope of certification, certificate number, date of issue, period of validity/date of expiry, name, logo and number of the accreditation body/board.

15. Additional Incentive for certain sectors :

15.1 New units in the area of Information Technology (Software, Hardware), Electronics, Agro and Food Processing Industry, HPL Downstream Projects, Newspaper Industry, Bio-Technology, Jute Diversification, Agricultural implements, Tourism & Hosiery located in Group 'A' area shall be eligible to the same incentives as are normally admissible to a new unit located in Group 'B' area.

Explanation A :

Agro and Food Processing Industries will include the manufacturing activities in small and large scale sectors as detailed in Annexure-II. In case of any doubt or clarification about any item or manufacturer the matter should be referred to the Director of Food Processing Industries & Horticulture, Govt. of West Bengal, whose decision will be final.

Explanation B :

In the Scheme, Information Technology covers only software and hardware. The Directorate of Industries should decide whether the project relates to computer hardware or computer software on the basis of technology assessment and project report and also taking into consideration under which NIC code no. IEM Acknowledgement has been obtained.

Clarification, if required in the matter will be taken from the West Bengal Electronics Industry Development Corporation Ltd.

Explanation C :

Agro and Food Processing Industry should be de-coded by the Directorate of Industries on examination of raw materials input of the proposed activities. It can be defined on examination of the activities together with scrutiny where IEM Acknowledgement of the Article bears NIC code no. relating to agro and food products.

Explanation D :

Bio-Technology — The Directorate of Industries should examine the activities together with the scrutiny where IEM Acknowledgement of the Article bears NIC code no. relating to bio-technology. Clarification with regard to Bio-Technology will be taken from the Department of Science and Technology, Govt. of West Bengal, if it is required.

Explanation E :

Haldia Petrochemicals Ltd. Downstream Projects — A project will be specified as Haldia Petrochemicals Ltd. Downstream only on the basis of a certificate

issued to this effect by Haldia Petrochemicals Ltd., based on long-term supply contract or MOU.

Explanation F :

Agricultural implements will mean the item as detailed in Annexure-IV. In case of any doubt, clarification with regard to identification of agricultural implements will be taken from the Director of Agriculture, Agricultural Directorate, Govt. of West Bengal.

Explanation G :

Diversified jute products will mean the item as detailed in Annexure-V. Clarification in this regard if required will be taken from the Jute Development Commissioner.

16. Incentives for approved expansion project of an existing unit :

16.1 An existing unit for its approved expansion project will be entitled to all the incentives mentioned above in this Scheme subject to fulfillment of the conditions prescribed for the respective item for a new unit.

17. Incentives for leather units both in the tanning and manufacturing sectors on relocation accompanied with modernisation :

17.1 Leather units, both in the tanning and manufacturing sectors, to be relocated in the Calcutta Leather Complex will be entitled to Capital Investment Subsidy if relocation is accompanied with modernisation. The quantum of subsidy will be 15% of fresh investment in plant and machinery, subject to maximum of Rs. 150.00 lakhs in case of large scale units and 25% of fresh investment in plant and machinery in case of small scale units.

Explanation :

All relocating tanneries of Kolkata (Topsia, Tangra, Tiljala and Pagladanga) to be shifted to the Calcutta Leather Complex should be registered with the appropriate authorities as the case may be. In case of registration of SSI units, District Industries Centre should send a copy of such Registration Certificate to the Director of Industries, West Bengal for processing the application of those units for the purpose of granting incentive as detailed in the West Bengal Incentive Scheme 2000. Registration of such large scale units should be done by the Directorate of Industries, West Bengal. In terms of the order of the Hon'ble Supreme Court of India, all existing tanneries relocating to Kolkata Leather Complex would be considered as new unit for the purpose of incentive under WBIS'2000 even after coming into force of the West Bengal Incentive

Scheme 2004. Incentives to such relocating tanneries will be guided by the direction of Hon'ble Supreme Court of India, even after coming into effect of the provisions of WBIS'2004. The relocating tanneries will also be eligible for additional incentive under clause 17.1 of the WBIS'2000.

17.2 Other industries on their relocation to approved industrial complex, if such relocation is accompanied with modernisation, may be considered by the State Govt. for extending similar benefits as prescribed for units mentioned at sub-para 17.1 above, on merit of each case.

17. A. Incentives to service related activities in Food Processing sector and development of post harvest infrastructure :

1. Units set up having the following mechanized facilities jointly or severally.
 - a) Grading, sorting, washing and pre-cooling ;
 - b) Controlled atmosphere/modified atmosphere, packaging system ;
 - c) Cold storage ;
 - d) Refrigerated vehicle.
2. Multi-purpose cold storage units suitable for storing fruits, vegetables, flowers, fish, meat, milk and milk products.
3. Units based on application of bio-technology tissue-culture laboratory, hybrid seed production centre, plant health clinic.
4. Centre for production of intermediate products and semi processed products for preservation of raw materials to supply the processing unit.
5. Units engaged in production of fermented vegetables, dehydrated fruit pulp, pickling, nutrient pulp and fruit and vegetable crude oil extraction from aromatic and medicinal plant.
6. Bee keeping units and mushroom cultivation and processing units in artificially controlled atmosphere will be entitled to the benefits under WBIS'2004 as provided under clause 8,9,10,11,12,13, 14 and 15.1 of the WBIS'2004.

The units registered with District Industries Centre or with the Director of Industries will only be eligible for being considered for benefits under the Scheme. The project will have to be approved by FPI & H Department. Cold storage including Multi-purpose cold storage will have to obtain licence, if required, from Agriculture Marketing Department of the Govt. of West Bengal for getting registration from the District Industries Centre in respect of small scale units and from Director of Industries for large scale units. Release of Incentives will be subject to the technical opinion of FPI & H Deptt., in case of any doubt.

State capital investment subsidy will be released on completion of total work. Project completion certificate should be issued by FPI & H Deptt. of the Govt. of West

Bengal. Benefits from any other sources enjoyed by such units will be deducted while determining the entitlement of such units to the benefits under West Bengal Incentive Scheme 2004.

18. A. Mega Projects :

Notwithstanding anything contained any where in the Scheme the State Govt. may consider granting special package of incentives under this Scheme to a Mega Project having due regard of the characteristics of the project, case by case basis, in the followig areas :

- i) size of investment,
- ii) special nature of the industry,
- iii) employment potentiality,
- iv) down-stream effect of the industry,
- v) ancillarisation effect of the industry,
- vi) export potentiality.

B. Units in SEZ :

This Scheme will not be applicable to units located in the Special Economic Zones set up in West Bengal except Phase-I Standard Designed Factory and Common Facility Building of Manikanchan SEZ.

19. Special Category Project :

Government may also consider granting special package of incentives to units having investment above Rs. 100 crores considering the importance of the project in the interest of the over-all economic development of the state. Package for these units will be finalized on case-to-case basis and the mode of payment will be recommended accordingly.

20. Mode of Payment :

No claim would be entitled if it is found that the concerned unit has defaulted in the matter of payment of Sales Tax dues under the West Bengal Sales Tax Act, 1994 and the Central Sales Tax Act, 1956.

- a) For the units other than Mega Units in Large Scale Sector :
 - i) All the entitlements under the head Capital Investment Subsidy, Interest Subsidy, Refund of Stamp Duty and Registration Fee, Subsidy for conversion for use of Piped Gas, Employment Generation Subsidy will be credited to the account of the eligible unit as and when such claims are preferred and admitted. Managing Director, West Bengal Industrial Development Corporation Ltd. will

issue Cheques in favour of the Commissioner, Commercial Taxes, to be deposited by him into the Reserve Bank of India, Kolkata or Government Treasuries in Sales Tax Challans as advance payment of tax made by the unit for the year. Such cheques will be drawn in favour of the Commissioner, Commercial Taxes, West Bengal on account of the unit only once in a year in respect of the concerned unit. These Cheques will be issued on commencement of commercial production. The units will not however be entitled to any of the aforesaid benefits in respect of goods sold by it which have not been manufactured in the same unit. Such payments would be continued for a period of 10 years or till the financial cap is reached, whichever ends earlier and the period will not be extended further even if any balance remains at the credit of the unit at the time of expiry of the period as above.

The unit will make applications in the prescribed forms on commencement of commercial production to the Managing Director, WBIDC Ltd. praying for release of incentives as detailed above.

The unit will also apply to the Commissioner, Commercial Taxes, West Bengal in the form shown in Annexure – VI requesting him to certify the total amount of sales tax paid during the year in respect of which the application has been made. Such application should be filed at the end of each year.

Upon receipt of the application, the Commissioner, Commercial Taxes, West Bengal, would verify the payments and other particulars as contained in the application and issue a certificate to the Managing Director, WBIDC Ltd. certifying the sales tax paid by the unit during the year in question.

The Managing Director, West Bengal Industrial Development Corporation Ltd., on receipt of the certificate as above will calculate the entitlement of the unit and will issue cheque in favour of the Commissioner, Commercial Taxes, West Bengal to be deposited by him into Reserve Bank of India, Kolkata or Government Treasury in appropriate Sales Tax Challan as advance payment of tax made by the unit for the year. Such cheque, which shall be drawn in favour of the Commissioner, Commercial Taxes, West Bengal in the name of the unit, will be issued once in a year in respect of the said unit.

- ii) Other entitlements in terms of the provision of WBIS'2004 will be in the manner as provided in the Scheme.
- iii) The value of total incentive shall not exceed 100% of the Fixed Capital Investment in any case.
- b) Units in the Small Scale Sector will be entitled to all the benefits under the Scheme in the manner as provided.
- c) Non-manufacturing units such as Industrial Complexes and Tourism Units and units falling under para 17A of the Scheme. In the manner as provided in WBIS'2004.
- d) 100% Export-oriented units :
100% Export-oriented units will be entitled to all incentives as are admissible under the WBIS'2004. Payment will be made in the manner as provided in the Scheme.
- e) Mega Projects :
 - i) Mega Projects will be entitled to all the benefits as provided in the WBIS'2004 excepting interest Subsidy. In lieu of Interest Subsidy such projects will be entitled to Industrial Promotion Assistance @75% of the sales tax paid in the year previous to the year for which the claim would be made. IPA shall ordinarily be allowed to Mega Projects for such period not exceeding 15 years by way of adjustment against current liabilities as the State Government may decide in any particular case.
Entitled amount of capital Investment Subsidy, Employment Generation Subsidy, Subsidy for Conversion for use of Piped Gas and refund of Stamp Duty & Registration Fee on admission would be paid @ 15% of the sales tax paid in the year previous to the year during which the claim has been entertained. Calculation of the Employment Generation Subsidy will be made in the scale and in the manner as per provision of WBIS'2004. Such payments would be continued for a period of ten years or till the financial cap is reached whichever ends earlier. This is in addition to the 75% of sales tax paid as IPA as referred to above.
 - ii) Other entitlements in terms of provision of WBIS'2004 will be in the manner as provided in the Scheme.
 - iii) The value of total incentive shall not exceed 100% of the Fixed Capital Investment in any case.

21. Payment Modalities for Mega Projects :

1. Capital Investment Subsidy, Industrial Promotion Assistance, Employment Generation Subsidy, Subsidy for conversion for use of Piped Gas and Refund of Stamp Duty & Registration Fee will be credited to the account of the unit as and when such claims are preferred and entertained.
2. The unit will make applications in the prescribed forms on commencement of commercial production to the Managing Director, WBIDC Ltd. praying for release of incentives as detailed above.
3. For the purpose of calculation of Industrial Promotion Assistance and other incentives as above, Sales Tax paid would mean Sales Tax paid on sales of finished goods only which are manufactured by the unit in West Bengal.
4. The unit will not be entitled to payment of any sum as incentive detailed above including Industrial Promotion Assistance in respect of goods sold by it which have not been manufactured in the said unit.
5. The accounts shall have to be maintained in such a manner that the unit can show to the satisfaction of the Commissioner, Commercial Taxes, West Bengal of the amount of Sales Tax paid in respect of sales made by the unit. If possible, separate accounts should be maintained for which Industrial Promotion Assistance and other incentives would be claimed.
6. The unit will make applications in the prescribed forms on commencement of commercial production and on investment of Rs. 25 crores to the Managing Director, WBIDC Ltd. praying for release of incentives as detailed above.
7. The unit will also apply to the Commissioner, Commercial Taxes, West Bengal in the form shown in Annexure - VI requesting him to certify the total amount of sales tax paid during the year in respect of which the application has been made. Such application should be filed at the end of each year.
8. Upon receipt of the application, the Commissioner, Commercial Taxes, West Bengal would verify the payments and other particulars as contained in the application and issue a certificate to the Managing Director, WBIDC Ltd. certifying the sales tax paid by the unit during the year in question.
9. MD, WBIDC Ltd. on receipt of the information, as above, will issue cheque/s in favour of the Commissioner, Commercial Taxes to be deposited by him into the Reserve Bank of India, Kolkata or Government Treasuries in Sales Tax Challan as advance payment of tax made by the unit for the year. Such cheque/s shall be drawn in favour of the

Commissioner, Commercial Taxes, West Bengal on account of the unit only in a year in respect of the concerned unit.

10. The system will continue for the number of years for which the Capital Investment Subsidy, Employment Generation Subsidy, Refund of Stamp Duty & Registration Fee, Subsidy for conversion of use of Piped Gas, Industrial Promotion Assistance will be available or till the financial cap is reached whichever ends earlier and the period will be extended further even if any balance remains at the credit of the unit at the time of expiry of the period as above.
11. The unit would be eligible to all the benefits including the Industrial Promotion Assistance only after the total investment crosses the limit of Rs. 25 crores and on starting commercial production.
12. The total investment must be forthcoming within a date to be specified at the time of granting registration by the Director of Industries, West Bengal. If total investment does not exceed Rs.25 crore and commercial production does not commence within the date specified by the Director of Industries, West Bengal at the time of granting the registration, then the unit will not be entitled to IPA and will be treated as an ordinary unit as per WBIS, 2004.

In specific cases, if the Government so decides, certain percentage of payment may be released in advance in the manner as detailed above without waiting for the details of payment of sales tax made by the unit.

22. Power to amend and/or relax/repeal :

Notwithstanding anything contained in any of the provisions of the 2004 Scheme, the State Govt. may at any time -

- i) make any amendment to this Scheme or repeal it, but the commitments already made for an approved project shall not be affected by any such amendments or repeal;
- ii) Make any relaxation in applying the provisions of this Scheme but such relaxation shall be made on the merits of the approved project in each case, as the State Govt. may consider necessary and appropriate;
- iii) may issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

23. Repeal and Saving :

- 23.1 The West Bengal Incentive Scheme, 2000 shall be repealed except in respect of para 17.1 of the present Scheme and shall stand substituted by

the West Bengal Incentive Scheme, 2004 from the date of commencement of the 2004 - Scheme. It is further provided that the units which have applied for registration with the Directorate of Industries/Directorate of Cottage & Small Scale Industries/Directorate of Tourism as the case may be under WBIS'2000 and whose applications have not been disposed of prior to the coming into effect of the WBIS'2004, shall be entitled to all benefit under WBIS'2000.

- 23.2 The benefits extended to the units under any of the previous Incentive Scheme shall continue to be governed under the respective Scheme.
- 23.3 In the event of West Bengal Sales Tax Act, 1994 being replaced by any other Act, the provision of the Scheme will apply mutatis mutandis even after the new Act comes into force.

This Scheme is issued with the concurrence of the Finance Department vide their unofficial No. : Group C 80 dated 16.01.2004.

By Order of the Governor

Sd/ Sabyasachi Sen
Principal Secretary to the
Govt. of West Bengal

ANNEXURE - I

[See Paragraph 3 (xxv)]

NEGATIVE LIST OF INDUSTRIES

1. Hydrogenated Edible Oil.
2. Hospital, Nursing Home, Clinics, Diagnostic Centre.
3. Amusement Parks.
4. Bricks (excluding fly ash bricks, sand lime bricks, refractory bricks)
5. Thermal Plants for generation of electricity except for captive use specifically required for the unit/s to be registered.
6. Distribution of electricity.
7. Aquaculture projects.
8. All types of plantation including Tea Plantation and bought leaf tea processing factory.
9. Any other industry notified by the State Govt. for inclusion in this list.

ANNEXURE - II**1. Hotels :**

Hotels should have facilities expected of the establishment in 1 to 5-star category or approved non-star category according to the guidelines issued/to be issued by the Department of Tourism, Government of India or Government of West Bengal from time to time. Their size should be as per norms prescribed by the Department of Tourism, Govt. of India/Govt. of West Bengal for such units. A Hotel should have minimum 10 lettable rooms, Reception Centre-cum-lounge, Restaurant, Bar, a small Convention Centre and car-parking space.

2. Motels :

A motel project should have highway facilities consisting of a minimum two lettable rooms, public toilets, a restaurant, a first-aid centre, medicine store, a utility store, handicraft selling centre and parking space for at least ten vehicles. Facilities like bar, public telephone booth, car repairing shop and fuel-filling stations for vehicles may be included as desirable activities. About an hectare of land will be needed for a standard motel.

3. Heritage Hotel :

A heritage hotel project shall be located in a palace/castle/fort/building of architectural excellence which was built prior to 1950 and which is being converted into a hotel with a minimum of 10 lettable rooms. The facilities and the features alongwith the services should be as per classification guidelines of the Department of Tourism, Govt. of India as applicable to heritage hotels from time to time. A heritage hotel will have all the facilities available in a usual hotel as mentioned under the item 1 above.

4. Yatriniwas :

Yatriniwas is actually a low-budget hotel of 10 or more lettable rooms located near airport, railway station and central bus terminus for transit accommodation and will have all the facilities available in a usual hotel as mentioned under the item 1 above.

5. Yatrika :

Yatrika is actually a low-budget hotel of 10 or more lettable rooms located near a centre of pilgrimage mainly for accommodation of pilgrims and will have all the facilities available in a usual hotel as mentioned under item 1 above except bar facilities which may or may not be allowed depending on the custom of the centre of the pilgrimage.

6. Tourist Resorts :

A Tourist Resort means a unit which has a least any eight of the following activities/facilities :

- a) Health Club facilities e.g. saunabath, Jacuzzi, steambath, gymnasium etc.;
- b) Water sports, e.g. white water rafting, canoeing, kayaking, water skiing, yachting, windsurfing, rowing, paddle boating etc.;

- c) Swimming Pool;
- d) Aerosports e.g. power flying, a hang-gliding, para-gliding, para-sailing etc;
- e) Skiing;
- f) Ice-skating;
- g) Roller skating;
- h) Sports like Tennis, Table Tennis, Badminton, Billiards, Bowling Alley;
- i) Golf;
- j) Angling;
- k) Nature cure facilities e.g. Naturopathy, Yoga, Aurevedic/Herbal cures;
- l) Beauty Parlour including Barber Shops and massage facilities;
- m) Children's corners including Creche, Park, Indoor Game and other recreational facilities;
- n) Landscapped Gardens and Orchards;
- o) Jogging tracks/Nature trails;
- p) Convention/Conference facilities;
- q) Shopping Arcade;
- r) Well-stocked library including Video Library;
- s) Auditorium.

A Tourist Resort requires a sprawling area and is usually located in a country side.

7. Camps and Facilities Encouraging Adventure Tourism :

The project of Camping and Tent facilities should have minimum 5 tents located in an area not less than 1 acre of land, at least two toilets and two showers separate for men and women with running water and a restaurant. The Camping sites should have specific sewerage disposal points for campers. There should be proper arrangements for disposal of sullage, sewerage and solid garbage. Adventure tourism comprises trekking in the forests and the hills, mountaineering, mountain biking, rock climbing, canoeing, kayaking, water skiing, yachting, river rafting, long distance swimming and para-sailing, car rally etc.

8. Aerial Ropeway :

Aerial Ropeway means a system of overhead ropes on which the carriers are used for the purpose of carriage of passengers, animals or goods and includes posts, ropes, carriers, stations, offices, warehouse, workshop, machinery and other equipment used for the purpose of Aerial Ropeway and the land appurtenant to such Aerial Ropeway.

9. Railway Travel Projects on the pattern of "Palace-on-Wheels":

"Palace-on-wheels" Projects may connect (a) Eastern U.P., Bihar, West Bengal and Orissa (Buddhist Circuit) or (b) Siliguri, Kurseong and Darjeeling (Hill Circuit). Such projects will require collaboration of private sector and the Indian Railways.

Annexure - III

“Agro and Food Processing Industry will include the manufacturing activities in small and large scale sectors as below —

- a) Any processed product from fruit & vegetable including dehydrated, fermented, canned, bottled, pouched, frozen fruits and vegetables, candy products;
- b) Synthetic beverages, Ready-to-serve beverages, Beer, Vinegar, Mustard sauce (Kasundi);
- c) Spices powder, Spices paste, Spices oil and oleoresin;
- d) Biscuit, Bread, Confectionery, Ready-to-eat food, Lozenges, Chocolate, Candy;
- e) Snack food, Chanachur, Bhujia, Papad, Bari, Dhoka, Noodles, Corn flakes;
- f) Milk in pouch, Paneer, Yogurt, Sweetmeat, Ice-cream, Ethnic food from milk and cereal;
- g) Canned, frozen and dehydrated fish and fish meat;
- h) Frozen and canned meat and meat products;
- i) Cereal processing and cereal based products including rice milling and rice products, Dal milling and products, Wheat milling and products, Iodised salt, Mineral water, Edible oil extraction, Soyabean processing including solvent extraction of essential oils or perfume bases from flowers.

ANNEXURE - IV**List of Agricultural Implements**

1. Tractor of different Horse Power :
 - a. Cultivator;
 - b. Disc Harrow;
 - c. Disc Plough;
 - d. Ridger;
 - e. Scrapper;
2. Power Tiller;
3. Pedal Thresher of different types;
4. Paddy Weedier;
5. H. C. Sprayer;
6. Knapsack Sprayer;
7. Hand Rotary Duster;
8. Hand Wheel Hoe;
9. Hand Seed Drill;
10. Groundnut De-corticator;
11. Sprinkler;
12. Power Paddy Thresher;
13. Food Sprayer;

ANNEXURE - V

List of Diversified Jute Products

1. Jute Carpets;
2. Jute Luggage Bags other than normal Hessian Bags;
3. Wall Hanging;
4. Soft Luggage;
5. Marketing Bags;
6. Carpet Backing;
7. Blended Fabric;
8. Union Fabric;
9. Laminated Jute Bags;
10. Soil Saver;
11. Poly Jute;
12. Dyed Hessian;
13. Cheek Fine;
14. Jute Blended Poly Propylene Woven Sacks;
15. Jute Felt;
16. Jute Mattings;
17. Jute Sacks;
18. Any Other Diversified Jute Product.

ANNEXURE - VI

Format for application for issuing a Certificate showing the Sales Tax paid by the Unit during the year, for which the Certificate is being issued

From : (Name of the unit)
 (Address)

To : The Commissioner, Commercial Taxes,
 West Bengal,
 14, Beliaghata Road,
 Kolkata - 700 015

Sir,

I am to request you to issue a Certificate to the Managing Director, West Bengal Industrial Development under West Bengal Incentive Scheme, 2004.

1. Name of the Unit and Address :
2. Name of the goods manufactured in West Bengal in his own Unit. :
3. Sales Tax paid on goods at serial No. 2 under the West Bengal Sales Tax Act, 1994 for the year.
 - (a) Tax paid on sales by it in respect of goods manufactured by the unit in West Bengal for the year : Rs.
 (in figure)
 (Rupees)
 (in words)
 - (b) Central Sales Tax paid by it on sales in the course of inter State trade or commerce made from within West Bengal for the year :
 Rs.
 (in figure)
 (Rupees)
 (in words)
4. Name and Address of the dealer :

5. Name of the Bank with its branch :
 name and bank account No. through
 which the payment was made
6. Registration Certificate No. of the :
 dealer under the West Bengal Sales
 Tax Act. 1994/the Central Sales
 Tax Act, 1956
7. Registration Certificate No. of the :
 dealer issued by the Director of
 Industries under WBIS '2004
8. Eligibility Certificate No. of the :
 dealer issued by the West Bengal
 Industrial Development Corporation
 under WBIS '2004

I duly verify that all the facts and figures furnished above are correct.

Signature with date and status

(Proprietor/Partner/Karta of H.U.F./Managing Director/Director/Principal Officer)

(Strike out whichever is not applicable.)

**Operational Procedures of West Bengal
 Incentive Scheme, 2004
 [For Large Industries]**

1. An Industrial Unit in the large sector claiming to be eligible for incentives available under West Bengal Incentive Scheme-2004 shall submit an application to the Director of Industries, West Bengal at New Sectt. Bldgs., 9th Floor, 1, K. S. Roy Road, Kolkata - 700 001 for registration of the unit in the Form No.- I annexed hereto. Any application submitted for registration of any project under the said Scheme shall be treated to be valid if submitted within the period of operation of the Scheme.
 - 1.1 On receipt of application for registration of any project the Director of Industries shall make, as expeditiously as possible, scrutiny of/enquiry into the particulars furnished by the applicant unit and on being satisfied that the application in terms of the provision of the said scheme, is in order, shall register the applicant unit with a No. and issue a certificate for such registration to the applicant unit with a copy to West Bengal Industrial Development Corporation Ltd., together with a copy of the application, for issue of Eligibility Certificate by the WBIDC Ltd.. If, however, any application is found to be not eligible for Registration under the 2004 Scheme, the Director of Industries will issue a letter of rejection, to the applicant unit with an intimation to the WBIDC Ltd.
 - 1.2 The Director of Industries shall maintain a separate register for each district mentioning the group to which the district belongs and also enter therein all relevant details in respect of the project, necessary to carry out the purposes of the said Scheme.
2. After receipt of the application from the Director of Industries, West Bengal, together with the copy of the Registration Certificate issued by him, the WBIDC Ltd. will scrutinize the particulars necessary for issue of the Eligibility Certificate by them and also make such further enquiry as may be deemed necessary in respect thereto. If on such scrutiny/ enquiry the Corporation is satisfied that such unit is eligible for one or more than one incentives available under the terms of the Scheme, an Eligibility Certificate shall be forthwith issued by the said Corpn. to such applicant unit. A copy of the Eligibility Certificate shall also be endorsed to the Director of Industries for information and record in that office.
3. The Directorate of Industries and the WBIDC Ltd. may cause a joint inspection if they consider so necessary anywhere in any case under the 2004 Scheme.

The Directorate of Industries and the WBIDC Ltd. will keep each other informed of the decision taken by either of them in respect of any case under this Scheme.

4. An Industrial Unit, after receipt of the 'Eligibility Certificate' from the West Bengal Industrial Development Corporation Ltd. may apply for the incentives to which it may be entitled, under West Bengal Incentives Scheme 2004 in the manner as prescribed below :

4.1 State Capital Investment Subsidy :

An eligible unit shall submit an application to the Managing Director, WBIDC Ltd. in the form II as appended hereto for the purpose.

The Corporation, if on scrutiny of the documents is satisfied, will work out the admissibility of the Capital Investment Subsidy and will, as early as possible, inform the applicant of the quantum of admissibility of such subsidy and the mode of disbursement thereof, by the Corporation.

4.2 Interest Subsidy :

An eligible industrial unit may apply to the Managing Director, WBIDC Ltd. for Interest Subsidy on the Interest liability on account of the term loan secured by the unit from Bank(s) Financial Institution(s) in the Form No.-III annexed hereto. Immediately on receipt of the application the Corpn. will correspond with the concerned Bank(s) /Financial Institution(s) and obtain a certificate in the format at Annexure-A to Form No.-III regarding payment of interest against the term loan secured for implementation of the approved project and the Corpn., if satisfied about the payment of interest to the Bank(s) / Financial Institution(s) according to the norms of the Scheme will sanction interest subsidy in favour of the applicant unit to be credited to its account maintained in the concerned Bank(s)/ Financial Institution(s) under an intimation to the unit.

4.3 Waiver of Electricity Duty :

An eligible industrial unit may apply to the Directorate of Electricity for waiver of electricity duty in Form No.- IV annexed hereto with a copy to the Director of Industries, West Bengal. The Dir. of Industries after receipt of copy of application from the Industrial unit will cause an enquiry and ascertain the actual date of commencement of commercial production of the unit and communicate the date of commencement of commercial production of the project, for which the benefit is claimed, to the Dte. of Electricity, following the required norms, with a copy to the applicant unit.

4.4 Employment Generation Subsidy :

An eligible industrial unit may apply to the WBIDC Ltd. in the Form No.-V annexed hereto, for reimbursement of admissible subsidy on account of expenditure incurred for contribution towards Employees State Insurance and/or Employees Provident Fund with a certificate issued by the respective authorities reg. contribution made by them in the manner as per Annexure-A to Form No.- V. The Corporation on scrutiny of papers will sanction and disburse the subsidy as admissible to the unit.

4.5 Refund of Stamp Duty and Registration Fee :

An eligible industrial unit may apply to the Managing Director, West Bengal Industrial Development Corporation Ltd. for refund of 50% of the stamp duty and registration fee as may be admissible according to provision of the Scheme in Form No.- VI annexed hereto.

- 4.5.1 Immediately on receipt of the application the Corporation will scrutinise the admissibility of the claim and on being satisfied credit it to the account of the unit for payment in the manner as provided in the Scheme.

4.6 Subsidy for sanction for use of piped gas :

An eligible industrial unit shall apply to the Greater Calcutta Gas Supply Corpn. Ltd. for The admissible subsidy in the Form No.-VII annexed hereto. The Greater Calcutta Gas Supply Corpn. Ltd. after scrutiny of the required documents shall register the unit and also issue a certificate of expenditure incurred by the unit for the purpose. The Greater Gas Supply Corpn. Ltd. will forward copies of all the certificates to the West Bengal Industrial Development Corpn. Ltd. for disbursement of subsidy under an intimation to the applicant unit.

4.7 Capital Investment Subsidy to leather and other units :

A leather unit on relocation to Calcutta Leather Complex accompanied with modernization may apply for Capital Investment Subsidy, to the Director of Industries, in Form No.- VIII as appended hereto.

- 4.7.1 Other units on relocation accompanied with modernization may also apply for Capital Investment Subsidy in the same manner as prescribed above.
- 4.7.2 The Director of Industries will verify the application with the books of accounts of his office and if on verification the unit is found to be eligible for Capital

Investment Subsidy, in terms of the provision of the Scheme, he will record his recommendations in the Format at Annexure- A to Form No. - VIII and forward the same to the Managing Director, WBIDC Ltd. for sanction and disbursement of the admissible Capital Investment Subsidy to the applicant unit. A report regarding such sanction and disbursement when made will be sent by the WBIDC Ltd. to the Directorate of Industries for their information and record.

5. Verification by WBIDC Ltd.

WBIDC Ltd. before disbursement of incentives will make necessary verification to ensure that the nature of activities of the unit continued to be the same and the units are in operation. In case of HPL Downstream projects, it will have to be ensured that the unit continues to procure its raw materials from HPL. Annual Certificate from HPL will be necessary.

Haldia Petrochemicals Ltd. (HPL) will specify the annual amount of raw material to be procured by a downstream unit, based on the assessment of the nature of the project. Lifting of the raw materials against MoU of long-term supply contract will be periodically reviewed.

Mode of payment of the various entitlements in respect of the units other than the Mega Units under the head Capital Investment Subsidy, Interest Subsidy, Refund of Stamp Duty & Registration Fee., Employment Generation Subsidy and Subsidy for Conversion for use of Piped Gas has been detailed in Para 20 (a) of the Scheme.

Mega Projects have been allowed Industrial Promotion Assistance instead of Interest Subsidy. Mode of payment of Industrial Promotion Assistance, Capital Investment Subsidy, Employment Generation Subsidy, Subsidy for Conversion for use of Piped Gas and Refund of Stamp Duty & Registration Fee has been detailed in Para 21 of the Scheme.

WBIDC will consider the above particulars before releasing incentives under the Scheme in the manner as detailed in Para 20 (a) and 21 of the West Bengal Incentive Scheme-2004.

Composite Application for Registration and Eligibility Certificate under the West Bengal Incentive Scheme - 2004
(To be submitted in duplicate)

1. (a) Name of the Applicant Unit :
 - (b) Local Office Address :
Telephone No. :
Fax No. :
e-mail Address :
 - (c) Address of the Registered Office :
Telephone No. :
Fax No. :
e-mail Address :
 - (d) Name and Designation of the contact person :
Telephone No. :
Fax No. :
e-mail Address :
2. Whether the Project (against which the Application for Incentive Registration is being made) is for : (please tick any)
- (a) Establishment of a new unit :
 - (b) Expansion project in the existing unit :
 - (c) Expansion project in a new location :
3. (a) Constitution : Private Ltd./Public Ltd./Co-operative/Partnership
(tick whichever is applicable)
 - (b) Date of establishment/ incorporation/Registration of the Company/Co-operative :

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4. Location/address of the unit :

(A) Location of the Project against which Registration is sought

Name of the Location :
 Police Station :
 Municipality/Block :
 Post Office :
 District :
 Telephone No. :
 Fax No. :

(B) Location of other units (if any) in West Bengal

Location : District :
 Location : District :
 Location : District :

5. Project cost :

5.1 New Scheme

(Rs. in lakhs)			
	Estimated Cost	As approved by the Financial Institutions/Banks	Investment already made on or after 01.04.2003
Land			
Building			
Plant & machinery			
Misc. fixed assets			
Engineering fees			
Preliminary and preoperative expenses			
Margin money for working capital			
Total			

5.1.1 Means of finance :

(Rs. in lakhs)		
	Proposed	Approved
Share Capital Promoters/Financial Institutions/Public		
Term Loans Financial Institutions/Banks		
Unsecured Loans		
Others (if any)		
Total		

5.2 Expansion scheme :

(Rs. in lakhs)			
	Estimated	As approved by the Financial Institutions/Banks	Investment already made on or after 01.04.2003
Land			
Buildings			
Plant & machinery			
Misc. fixed assets			
Engineering fees			
Preliminary and preoperative expenses			
Margin money for working capital			
Total			

5.2.1 Means of finance :

	(Rs. in lakhs)	
	Proposed	Approved
Share Capital Promoters/Financial Institutions/Public		
Term Loans Financial Institutions/Banks		
Unsecured Loans		
Others (if any)		
Total		

6. Name of proposed items :
(For which Registration is sought)
- Items of manufacture Annual capacity**
- 6.1. In case of expansion by :
manufacturing new article(s)
- Items of manufacture Annual capacity**
- 6.2 In case of expansion by :
manufacturing an existing item
- Items of manufacture Existing capacity Additional capacity
Total capacity after expansion**
7. Whether any of the items of :
manufacture is reserved for SSI
(If yes, mention the names)
8. Whether the application is/was :
registered under S.S.I.
9. Factory Registration No. :
10. Number and date of Govt. of :
India approval in the form
of Secretariat for Industrial
Assistance Acknowledgement
Reference No./Letter of Intent/
Industrial Licence/Other approval.
11. Power requirement (KVA) :
12. Employment potential in the project :
(a) Managerial :
(b) Factory workers :
(c) Other workers :
13. (a) Whether the location :
conforms to WBPCB norms

- | | | | |
|-------|--------|-----|-------------|
| Green | Orange | Red | Special Red |
|-------|--------|-----|-------------|
- (b) Category under which the :
Project falls (Please tick)
- (c) Arrangements made/proposed :
for treatment and discharge
of effluent/prevention of water/
air pollution
14. Estimated daily requirement of :
water and source of supply
15. Specific incentives claimed for :
sanction under the West Bengal
Incentive Scheme, 2004
- i) Capital Investment Subsidy :
ii) Interest Subsidy :
iii) Employment Generation :
Subsidy
iv) Waiver of Electricity Duty :
v) Refund of Stamp Duty and :
Registration Fee
vi) Others (if any) :
16. *Whether the applicant was :
accorded Registration
Certificate by the Directorate of
Industries and Eligibility Certificate
by WBIDC under the West Bengal
Incentive Scheme,
1971/1978/1983/1989/1993/1999/2000/2004.
If so,
(a) D.I. Registration Certificate :
Number and Date
(b) Eligibility Certificate :
Number and Date
(c) Whether any incentive(s) :
has (have) been obtained under
the above Certificates
(d) Present status of the :
project(s) mentioned
under 16
- * Annex Statement, if required
17. Likely date of commissioning of the project for which registration is sought

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DECLARATION

CERTIFIED that the statements in the application are true to the best of my knowledge and belief.

We also undertake the provisions of the Coastal Regulation Zone (CRZ), 1991, will not be violated by implementation of the projects under this application.

Signature of the applicant
Name and Status of the signatory

Place :

Date :

Seal of the Industrial Unit

Documents to be enclosed :

- (a) A copy of the Memorandum and Articles of Association issued by the Registrar of Companies.
- (b) A Statement of the names and addresses of the Director/Partners/Owners of the company.
- (c) A copy of the Acknowledgement Reference No. by SIA/Letter of Intent/Industrial Licence/ other Government of India approval.
- (d) A Project report — including pollution control measures envisaged.
- (e) Photocopy of sanction letter from the Central Financial Institution/State Financial Institution etc. sanctioning loan and other financial assistance towards meeting the cost of the project, certified by a Director of the Company.
- (f) Copy of the audited balance-sheet for last 2 years.
(in case of expansion project)
- (g) A list of plant and machinery required for the project (with value)
- (h) Statement in respect of requirement of raw material for the project (including names and quantity required per annum).
- (i) Existing manufacturing activities in West Bengal stating items, annual approved capacity, annual installed capacity, annual production during last three years (in quantity & value in Rs, Lakh).

For Office Use :

File No.	District	Date of Receipt	Date of Approval	Date of Issue

FORM No.- II

Application for Grant of State Capital Investment Subsidy under the West Bengal Incentive Scheme - 2004

To
 The Managing Director
 West Bengal Industrial Development Corpn. Ltd.
 5, Council House Street
 Kolkata - 700 001

Sir,

I son of

Proprietor / Partner / Chairman / Managing Director / Director / Authorised Signatory, on behalf of the Undertaking known as hereby apply for grant of —

- i) State Capital Investment Subsidy of Rs. under the existing terms and conditions of the West Bengal Incentive Scheme, 2004.

The necessary particulars are furnished below :-

- 1) No. and date of Registration Certificate issued by the Directorate of Industries :
- 2) No. and date of Eligibility Certificate issued by the WBIDC Ltd. :
- 3) Project cost –
(Please attach statement showing the details)

		Approved cost	ACTUAL
		As on 01.04.2004	As on —
a) Total fixed capital investment as per terms of the scheme			
i) Plant & Machinery			
b) Other fixed assets, if any			
c) Preliminary and pre-operative expenses			
d) Contingencies			
Total			

4) Means of finance :

	Approved cost	ACTUAL	
		As on 01.04.2004	As on —
i) Equity Share Capital			
ii) Preference Share Capital			
iii) Term loans			
iv) Unsecured loans			
v) Internal cash accruals			
vi) Others, if any			
Total			

- 5) Details of fixed capital investment made under the following items :
- a) Plant and Machinery (New/Existing) :
- i) Direct purchase :
- ii) On lease :
- b) Other fixed assets if any, including equipment for pollution control :
- 6) Amount of State Capital Investment Subsidy claimed in terms of the provisions of the Scheme - :
- 7) i) Expected date of commercial production of the unit :
- ii) Date of commercial production/operation of the unit. :
- iii) Expected/actual Employment generated :

I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme if the amount of state capital investment subsidy are found to have been disbursed in excess of the amount actually admissible for whatsoever reason.

Further, I/We shall also be liable to pay interest at such rate as may be prescribed on such amount and such other charges/expenses which may be payable by us.

Signature of the applicant
Name and status of the signatory

Date :

Place :

Seal of the Industrial Units

Documents to be enclosed :-

- 1) A copy of Techno-Economic Feasibility Report;
- 2) A copy of (loan) sanctioned letter issued by Financial Institution/Bank;
- 3) Auditor's/CA's Certificate for utilization of fuel;
- 4) A certificate from a Chartered Accountant as per Annexure-A;
- 5) A certificate in respect of fixed assets as per Annexure-B.

Certificate to be issued by a Chartered Account

ANNEXURE - A

I/We hereby certify from the examination of the accounts and other relevant records of the applicant M/s..... that I/We have found the statements made and particulars furnished in the applicant in Form No annexed hereto to be correct according to the books and records maintained by the applicant in the ordinary course of business subject to the following remarks.

Signature of the Chartered Accountant

Name of the Firm

Registration No.

Date :

Place :

(Seal of the Chartered Accountant)

Certificate to be given by the Company**ANNEXURE-B**

Schedule of fixed assets created as on by M/s in respect of its project at West Bengal.

SL. No. of the Fixed Assets (Item wise)	Quantity	Date of Order	Name of contractor/supplier with address	State whether the assets has been transferred to the new project/Substantial expansion from any other unit of the company	Date of creation/erection	Bill No. & Date	Paid up value of the assets created erected	Bill Value of the assets/created (A) to (D)

Break-up of Costs Included in the Value of Assets at Column (5)

Basis (CIF/FOB) Value	Customs/Excise Duty	Freight, Insurance and Handling charges	Sales Tax	Erection Cost	Others, if any (Specify)

Certified that the assets enlisted in the schedule of fixed assets are erected in position at site as on...

Signature (with seal) of Managing Director/Director/Secretary of the company

- 1) We hereby certify that we have checked the above statement of fixed assets with the books of accounts, the invoices and other records maintained by M/s. as produced towards and the information and explanations given and found the same to be true and in accordance therewith.
- 2) We also certify that M/s. have acquired and installed the abovementioned assets during the period from to in respect of the project at
- 3) We further certify that the value of aforesaid items of fixed assets has been taken, to the extent paid for, upto from and no certificate is raised thereagainst in the books of the company.

Signature with Seal of Statutory Auditors

Application for Interest Subsidy Under West Bengal Incentive Scheme - 2004

To
The Managing Director,
W. B. Ind. Dev. Corpn. Ltd.
5. Council House Street
Kolkata - 700 001

Sir,

I son of.....

..... Proprietor/Partner/Managing Director/Chairman Authorised Signatory/on behalf of the Industrial Unit known as..... hereby apply for grant of Interest Subsidy of Rs.....

(Rupees.....) only as admissible in terms of the provisions of the W.B. Incentive Scheme-2004.

The necessary particulars are furnished below.

- i) No. and date of Registration Certificate issued by the Directorate of Industries :
- ii) No. and date of Eligibility Certificate issued by WBIDC Ltd. :
- iii) Date of Commencement of commercial production :
- iv) Loans disbursed by Bank(s) /Financial Institution(s) :
- a) Term Loan :
- Amount : Date :
- v) Name(s) & Address(es) of the Bank(s) Financial Institution(s)/sanctioning/ disbursing the loan :
- *vi) Payment of interest made to Bank/FI :
- a) :
- b) Amount paid..... on

I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme, If the amount of Interest Subsidy are found to be disbursed in excess of the amount actually admissible whatsoever the reason.

Further I/We shall also be liable to pay interest at such rate as may be prescribed on such amount and such other charges/expenses which may be payable to us.

Date :

Place :

Signature of the applicant
Name and status of the signatory

Seal of the applicant unit

* A Certificate from Bank/Financial Institution is to be furnished in the format as per Annexure-A

Certificate to be issued by Bank/Financial Institution

ANNEXURE - A

It is certified that M/s.....enjoying manufacture ofof capacitylocated atfrom.(FI/Bank) is maintaining a satisfactory account and paying interest on due dates. The annual interest paid by M/s to..... is as follows.

Type of Assistance	Period	Amount of interest paid
Term loan		
Total		
Date :	Signature	
Seal :	Address	

FORM No.- IV
Application For waiver of Electricity Duty
Under WBIS - 2004

To
The Director
The Directorate of Electricity, WB

Sir,

.....Proprietor/Partner/Managing Director/
Director/Chairman/Authorised Signatory on behalf of the Industrial Unit known as
..... hereby apply for 'Waiver of Electricity Duty' in
terms of the provisions of the West Bengal Incentive Scheme-2004.

The necessary particulars are given below :

- i) Name of the applicant unit :
- ii) Office Address :
Tel. no.
Fax No.
e-mail
- iii) Factory Address :
Tel. No.
Fax No.
e-mail
- iv) No. and Date of Registration Certificate :
issued by Directorate of Industries
- v) No. and Date of Eligibility :
Certificate issued by WBIDC Ltd.
- vi) Manufacturing item of the approved project :
- vii) Commencement of commercial production :
(to be certified by the Director of
Industries, WB)
- viii) Name of the Agency from which :
electrical supply is taken
- ix) Period for which Waiver of :
Electricity Duty is claimed

- x) If the electric meter is maintained in the name of the applicant unit or, if the meter is in the name of different consumers. :
- a) If so, name and address of the consumers :
- b) The circumstances as to why it could not be made in the name of the applicant unit :
- xi) If any part of consumption of electricity is made for residential purpose. If so, details of such cases during the period for which claim is made. :
- xii) If there was any closure of the unit during the period of claim. If so, details thereof :
- xiii) Present status of the Unit :

The particulars furnished herebefore are according to our books of accounts and records are true to the best of my knowledge and belief.

Signature of the applicant

Date :

Place : **Name and status of the signatory**

Seal of the applicant unit

Documents to be enclosed :

- i) Copy of Registration Certificate issued by Directorate of Industries :
- ii) Copy of Eligibility Certificate issued by WBIDC Ltd. :
- iii) Copy of documents regarding supply of electricity to the unit :
- iv) Copy of last Electricity Bill (to be submitted as and when received) :

FORM NO.- V

Application For Grant of Employment Generation Subsidy under the West Bengal Incentive Scheme - 2004

To : The Managing Director,
West Bengal Industrial Development Corpn. Ltd.
5, Council House St., Kolkata 700 001.

Sir,

I.....son/daughter/wife of
.....
Proprietor/Partner/Director/Managing Director/Chairman/ Authorised Signatory on behalf of the Industrial Unit known as..... hereby apply for grant of Employment Generation Subsidy of Rs..... (Rupees.....) as admissible under the provisions of the West Bengal Incentive Scheme-2004.

The necessary particulars are furnished below :

- i) Name of the applicant unit :
- ii) No. and Date of Registration Certificate issued by the Directorate of Industries :
- iii) No. and Date of Eligibility Certificate issued by the WBIDC Ltd. :
- iv) Date of Commercial Production of the approved Project :
- v) Employment created in the Project :
- a) Managerial :
- b) Factory Workers :
- c) Other Workers :
- vi) Details of Code No. allotted to the employer by :
- a) Regional Provident Fund Commissioner :
- b) Director, ESI :
- vii) Contribution made by the employer to Employees State Insurance (ESI) and Employees Provident Fund (EPF) :

	ESI	EPF
April		
May		
June		
July		
August		
September		
October		
November		
December		
January		
February		
March		

viii) Percentage of Employees recruited through Employment Exchanges of the State :

The particulars furnished herein before are according to our books of accounts and records are true to the best of my knowledge and belief. A certificate to this effect from the Regional Provident Fund Commissioner and/or Director, ESI is enclosed.

Signature of the applicant

Date :

Place : **Name and Status of the signatory**

Seal of the Industrial Unit

Documents to be enclosed :

1. Copies of documents regarding contributions made to ESI/EPF.
2. A statement showing the name of workers, their age, date of appointment, nature of appointment and nature of work employment exchange card number and attested copies of the employment exchange card.
3. Certificate from the Regional Provident Fund Commissioner/Director, ESI as per Annexure-A

**Certificate to be issued by the Regional Provident Fund Commissioner/Director, ESI
(As the case may be)**

ANNEXURE - A

Certified that M/s
having its Registered/Head Office/Local Office at have
contributed an amount of Rs./- (Rupees)
on account of

Signature

Seal

Date :

Place :

FORM NO.- VI
Application For Refund of Stamp Duty and Registration
Fee Under West Bengal Incentive Scheme - 2004

To
 The Director of Industries, West Bengal
 Sir,

Ison/daughter/wife
 ofProprietor/Partner/ Director/
 Managing Director/Chairman/Authorised Signatory on behalf of the Industrial Unit known as
 hereby
 apply for Refund of Stamp Duty and issued under the said scheme.

The necessary particulars are given below.

- i) Name of the applicant unit :
- ii) No and date of the Registration Certificate issued :
 by the Directorate of Industries, West Bengal
- iii) No and date of Eligibility Certificate :
 issued by the WBIDC Ltd.
- iv) Location of the land/building identified :
 - a) Name of the location :
 - b) Municipality :
 - c) Block :
 - d) Post Office :
 - e) District :
- v) Registration Office :
 - a) Name :
 - b) Address :
 - c) Telephone No. :
 - d) Fax No. :
- vi) Schedule of land(details) Area Mouza :
 No., Dag No., JL No. etc.
- vii) Description of building, if any (details) :
- viii) Stamp Duty & Registration Fee Paid :

The particulars furnished hereinbefore are according to our books of accounts and records
 are true to the best of my knowledge and belief.

I hereby undertake to refund the entire amount of incentives enjoyed by way of refund of
 payment of Industries, West Bengal.

Date :

Signature of the applicant

Place :

Name and status of the signatory

Seal of the applicant unit

Documents to be enclosed :

- 1) Schedule of the lands. 2) Sketch map of the land/building purchased.
- 3) Documents showing payment of Stamp Duty and Registration Fee.

Certificate to be issued by the Director of Industries

ANNEXURE - A

This is to certify that M/S having
 their office address..... have been issued a Registration
 Certificate bearing no
 dated by the Directorate of Industries, West Bengal for setting up
 the project for manufacturing..... at
They have taken the necessary steps
 for setting up the project at the aforesaid location and are now found, in terms of para
 of the WBIS 2004, to be eligible for 50%
 refund of Stamp Duty and Registration Fee paid at the time of registration of the
 documents in respect of land and building , as described below, for setting up of the
 approved project.

Description of land :

Date :

Director of Industries, West Bengal

Place :

 Seal

FORM NO.- VII

Application for subsidy against conversion of furnace for use of piped gas under West Bengal Incentive Scheme - 2004

To
The Managing Director,
Greater Calcutta Gas Supply Corporation Ltd.
Bidhannagar, CF 209, Sector-I
Salt Lake, Kolkata - 700 064

Sir,

I..... son/daughter/wife
of..... Proprietor/
Partner/Managing Director/Director/ Chairman/Authorised Signatory on behalf of the Industrial
unit known as hereby apply for grant of subsidy for conversion of furnace for use
of piped gas as admissible in terms of provisions of the West Bengal Incentive Scheme - 2004.

The necessary particulars are furnished below :

- 1) Name of the Industrial unit :
- 2) Address (with phone and fax nos.) :
 - a) Office :
 - b) Factory :
- 3) Name of the proprietor/partners :
- 4) Type of Industry (Large/Medium/Small) :
- 5) Purpose :
 - a) Conversion of furnace [please tick ()]
 - b) Installation of plant facilities
- 6) No. and date of Registration Certificate issued by the Directorate of Industries, West Bengal :
- 7) No. and date of Eligibility Certificate issued by the WBIDC Ltd. :
- 8) Registration details with GCGSCL (Regn. No. & Date) :
- 9) Date of commissioning of the plant with town gas for commercial operation. :
- 10) Details of Claim —
 - A) Non-refundable amount paid to GCGSC :—
 - i) Towards gas connection/ restoration cost upto Meter Regulating Station : Rs.

- ii) Towards utilisation of gas for the system after Meter Regulating Station : Rs.
 - B) Paid to supplier/manufacturer/contractor towards utilization of gas after MRS
 - C) Paid to GCGSC Ltd. For gas bill : Rs.
- From : To :
Grand Total (A+B+C) Rs.

- 11) Details of previous claim if any :
Period : From : To : Rs.

The particulars furnished hereinbefore are according to our book of accounts and records are true to the best of my knowledge and belief.

Date :

Signature of the applicant

Place :

Name and status of the signatory

Seal of the Industrial Unit

Documents to be enclosed :

- a) Photocopy of Registration Certificate from Directorate of Industries, WB/DIC whatsoever is applicable.
- b) Photocopy of Eligibility Certificate from WBIDC Ltd.
- c) Photocopy of Registration Certificate from GCGSCL.
- d) Original documents against proof of expenditure incurred to install town gas line and to undertake allied conversion work.
- e) Photocopy of gas bills against which subsidy is to be claimed.
- f) Any other.

FORM NO.- VIII

**Application for Assistance under West Bengal
Incentive Scheme - 2004
(For leather/other units on relocation with modernisation)
(To be submitted in duplicate)**

To
The Director of Industries, West Bengal
New Secretariat Buildings,
1, K. S. Roy Road,
Kolkata - 700 001

Sir,

I..... son/daughter/wife of
.....
Proprietor/Partner/Managing Director/Director/ Chairman/Authorised Signatory on
behalf of the Industrial Unit known as
hereby apply for Capital Investment Subsidy as admissible in terms of the provisions of the
W. B. Incentive Scheme - 2004. The necessary particulars are given below.

- 1.
- 2.
- 3.
- 4.
5. Details of machines covered under the scheme.....
(In case of imported machines the cost should be given in foreign currency and rupee
equivalent)
(A separate annexure may be given, if necessary with supporting papers)

Sl. No.	Name and Specification	Quantity	Unit cost (as per quotation/supply proforma invoice)	Source of supply	Total cost

6. Details of modernization scheme with anticipated benefits.....
7. (a)
(b)
(c)
(d)
8. The particulars furnished hereinbefore are according to our book of accounts and records are true to the best of my knowledge and belief.

Signature of the applicant

Date :

Place : **Name and status of the signatory**

Seal of the Industrial Unit

Documents to be enclosed :

- *(i) Appraisal Memorandum;
- *(ii) Letter of Sanction;
- (iii) Papers in terms of item 5.
- * in case of units having institution finance

ANNEXURE - A

**Recommendations of the Director of Industries, West Bengal/
Director, Cottage & Small Scale Industries, West Bengal**

1. are correct.
2. The total cost of machines (eligible for assistance under tannery modernization scheme Rs.....
3. Assistance under the West Bengal Incentive Scheme - 2004.
- *4. Following documents are enclosed :
 - (a) Appraisal Memorandum
 - (b) Letter of Sanction

Place :

Signature

Date :

Seal

* In case of units having institutional finance.