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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury etc.

GOVERNMENT OF WEST BENGAL
 COMMERCE & INDUSTRIES DEPARTMENT
 ADMINISTRATION BRANCH

Notification

No.: 53-CI/01/Incentive-03/07Admin (Part-II)

Dated, Kolkata, the 26th February 2009.

WHEREAS, the Governor is of the opinion that it is necessary and expedient to extend certain financial support for promotion of industries in the State;

NOW, THEREFORE, in pursuance of this Department's Notification No. 105-CI/O/Incentive-38/08/Admin dated 26th April 2008, the Governor is hereby pleased, to approve and sanction a Scheme for extending certain financial support for large and medium scale industrial units of the State as reproduced below.

1. **Short Title:**

This Scheme may be called 'The West Bengal State Support for Industries Scheme, 2008' (hereinafter referred to as the WBSSIS-2008) for Industrial Projects of large and medium-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 WBSSIS-2008, it shall come into effect on and from the 1st day of April 2008 in the whole of West Bengal and shall remain valid for the period ending on the 31st March 2013.

3. **Definitions:**

Unless it is repugnant to the context, in the WBSSIS-2008,

- 3.1. "Approved Industrial Complex" means any industrial complex set up in the public or private sector in the State approved by the State or the Central Government;
- 3.2. "Approved Location" means any industrial complex set up in the public or private sector in the State approved by the State or the Central Government;
- 3.3. "Approved Project" means the industrial project of a unit for which registration certificate has been issued under the WBSSIS-2008;
- 3.4. "Authorized Agent" means the WBIDC, an agent specially authorized by the State Government, for operation

of the WBSSIS-2008 in respect of large and medium scale industries;

- 3.5. "Category of Industries" means and includes the units with investment in 'fixed capital' of different scales as noted hereunder, e.g.

Scale-1: Fixed Capital Investment of Rs 5 Cr and up to Rs 50 Cr.

Scale-2: Fixed Capital Investment of above Rs 50 Cr and up to Rs 500 Cr.

Scale-3: Fixed Capital Investment of above Rs 500 Cr and up to Rs 1000 Cr.

Scale-4: Fixed Capital Investment of above Rs 1000 Cr and up to Rs 5000 Cr

A unit, however, shall be treated in a particular scale according to the amount of initial investment and will graduate to next higher scale from the date on which actual investment in fixed capital crosses the threshold investment limit prescribed for that scale;

- 3.6. "Director of Industries" hereinafter referred to as DI, means the Director of Industries, West Bengal;
- 3.7. "Eligible Unit" means a unit in the large and medium scale sector set up for the purpose of manufacture of goods, having registration certificate issued by the Director of Industries;
- 3.8. "Existing Industrial Unit" means a unit in the large/medium scale sector that exists in West Bengal and had started commercial production of goods in such unit, before this scheme came into effect, and applied for registration with the DI before commencement of this scheme;
- 3.9. "Factory" means any premises including the precincts thereof -
- 3.9.1. 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
- 3.9.2. 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;
- 3.10. "Factory Workers" mean 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;
- 3.11. "Financial Institution" hereinafter referred to as FI shall mean the "State Financial Institutions" and include Commercial Banks, Nationalized Banks and Financial Institutions constituted under the Acts of Parliament;
- 3.12. "Fixed Capital Investment" hereinafter referred to as FCI, means investment made in plant and machinery and also equipment installed for pollution control measures of the approved project by the eligible unit made after the date of obtaining the Registration Certificate in Part-I. While making calculation of "Fixed Capital Investment", investment made only on Plant & Machinery, as indicated below shall qualify:
- 3.12.1. Cost of plant & machinery/equipment including the cost of productive equipment such as jigs, dies, moulds, etc required directly for the purpose of manufacture of goods and erected at the approved location;
- 3.12.2. Cost of equipment pertaining to pollution control measures;
- 3.12.3. Cost of second hand plant & machinery required directly for the purpose of manufacture as also cost of equipment pertaining to pollution control measures as above, when imported from outside India by the unit itself and not previously used in any State in India;
- 3.12.4. Cost of plant & machinery required directly for the purpose of manufacture will include the cost of erection/installation of plant & machinery, cost of electrical accessories inside the plant and cost of generator set required directly for the purpose of manufacturing:

Provided that, cost of any second hand plant & machinery required directly for the purpose of manufacture and equipment installed for pollution control measures which are purchased from any place in India as well as cost towards purchase of land & development of such land; construction of approach road, building, water supply, sanitation, drainage & sewerage, Railway

siding and infrastructure for drawing power connection upto the plant from the feeder of any electricity distribution company, consultancy fees and any item other than that not specifically indicated in the scheme shall not form a part of fixed capital investment and therefore, shall not be taken into account for calculating the Fixed Capital Investment;

- 3.12.5. Advances paid to the suppliers of plant and machinery for the approved project of the eligible unit on or after the 1st April 2007;
- 3.13. "Incentive" shall mean financial support to be given to the industrial units in this scheme and shall include subsidies, waiver of duties and "Industrial Promotion Assistance";
- 3.14. "Large Scale Unit" means a unit as defined by the Government of India from time to time;
- 3.15. "Medium Scale Unit" means a unit as defined by the Govt. of India from time to time;
- 3.16. "New Unit" means,
- 3.16.1. A unit in the large/medium scale sector established and commissioned for the manufacture of goods in West Bengal for the first time and registered with the Director of Industries upon commencement of this scheme;
- 3.16.2. Expansion in a new location, of an existing unit already registered under a previous incentive scheme for the same or a different product;
- 3.16.3. Expansion for a new product in the same location, of an existing unit already registered under a previous scheme;
- 3.16.4. Expansion of production of a unit already registered with the DI under a previous incentive scheme, for production of same product(s), provided the duration of the admissible incentives under the respective Scheme is over;
- 3.17. "Negative list of industries" means the list of industries shown at Annexure-I hereto as may be amended by the State Government from time to time;
- 3.18. "Para" and "Sub-para" mean paragraph and sub-paragraph of this scheme;
- 3.19. "Registration Certificate", hereinafter referred to as RC, means a certificate issued by the DI clarifying, inter alia, the types of statutory clearance that the unit obtained, type and quantum of goods the unit is permitted to manufacture, the types of incentive the unit is allowed to enjoy, nature and amount of investment made in fixed capital, etc;
- 3.20. "Special Economic Zone" means an area notified as such by the Government of India;
- 3.21. "State Financial Institutions" mean and include the WBIDC, the WBFC and the West Bengal State Co-Operative Bank;
- 3.22. "Unit" means any industrial unit in large & medium scale sectors for the manufacture of goods as defined under 'manufacture' in the NIC Classification 1987 as amended from time to time, 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/State Government excluding those mentioned in the negative list of industries at Annexure-I of WBSSIS-2008, in the private, co-operative & joint sectors as also companies/ undertakings owned or managed by the State & the Central Governments.
- 3.23. "WBFC" means the West Bengal Financial Corporation;
- 3.24. "WBIDC" means the West Bengal Industrial Development Corporation Limited;
- 3.25. "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.

4. **Applicability of the WBSSIS-2008:**

Unless otherwise mentioned specifically, the WBSSIS-2008 shall normally be applicable to:

- 4.1. All large and medium scale units to be set up in the state of West Bengal upon commencement of this scheme and also 'expansion of existing units';
- 4.2. All units that are not yet registered with the DI under any other incentive scheme of this government;

4.3. Irrespective of the date of issue of the RC, an eligible unit shall be entitled to the benefits of this scheme with effect from the date of having obtained all kinds of statutory clearance including 'consent to operate' from the Pollution Control Board/Authority, mutation and conversion of the character of land; and shall not be entitled to any benefit of WBSSIS-2008 for the period intercepted between the date of commercial production and that of obtaining the last statutory clearance.

5. **Non-applicability of the WBSSIS-2008:**

The WBSSIS-2008 shall not be applicable to:

- 5.1. Those units 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 the units which have been registered and for which eligibility certificate has been issued in terms of the WBIS-2004, but no disbursement of incentive has been made, may opt for registration under the WBSSIS-2008 if the projects otherwise fulfill the terms and conditions of this scheme.
- 5.2. A unit remaining closed for whatsoever reasons for a period covering more than continuous twelve months, provided the unit shall be entitled to the benefits of WBSSIS-2008 after it is reopened and on the merit of the case to be certified by the Public Enterprise & Industrial Reconstruction department of this Government and RC having been issued afresh;
- 5.3. A unit in respect of the period covered under closure for whatsoever reasons for less than continuous twelve months, provided the terms and conditions of the order of the BIFR or the court, as the case may be, shall apply if the unit is re-opened on the basis of any order of the BIFR or any Court of Law;
- 5.4. Eligible units having obtained RC in Part-I shall have to complete investment in the unit for obtaining RC in Part-II as per time period, counted from the date of issuing RC in Part-I, as specified below:

<u>Scale of Investment</u>	<u>Time limit</u>
Scale- 1 & 2	2 years
Scale-3	3 years
Scale-4	4 years

Else, this scheme will not be applicable to the unit, provided the unit shall have the option to register de novo under any successor scheme operative at that point of time;

- 5.5. Industries listed in the negative list of industries as indicated in Annexure-I.
6. Eligibility criteria for incentives under the WBSSIS-2008:
 - 6.1. A unit in the large and medium scale sector to which this scheme applies, shall be eligible for securing a RC:

Provided that

 - 6.1.1. The project is covered by a detailed feasibility report/project report prepared for the purpose;
 - 6.1.2. The project has been approved and sanctioned by any FI;
 - 6.1.3. While in the case of projects with arrangement of finance from own resources, issue of RC shall be considered only if the WBIDC is satisfied with the arrangement and recommends issuing RC.
7. **Procedure for obtaining "Registration Certificate" (RC) and cancellation thereof:**
 - 7.1. A unit having obtained the IEM shall be required to submit application in Form No-1 accompanied by requisite fees to the DI for registration of the unit for being qualified for the incentives under the WBSSIS-2008. Upon receipt of such application, the DI shall cause an enquiry if considered necessary and upon being satisfied with the information furnished by the unit he shall issue RC in Part-I. Part-I of the RC shall contain, inter alia, information as to the estimated amount of FCI, approved capacity of production of individual item of finished goods, expected date of commencement of commercial production as would be indicated by the unit in line with other provisions of the WBSSIS-2008, types of statutory clearance obtained by the unit, and the period of validity of the certificate.
 - 7.2. The unit shall be required to submit application in Form-No. 1A to the DI for RC, Part-II at least one

month ahead of commencement of commercial production and the application shall have to be supported with authentic documents/certificates on actual investment in fixed capital on the date of application, estimated quantum of production of each individual item of finished goods and balance sheet of the unit for the preceding three years duly certified by any Chartered Accountant Firm, and such other documents as are considered necessary by the DI.

- 7.3. Upon receipt of such application the DI shall obtain the views of the WBIDC and after such enquiry as is considered necessary shall issue Final RC in part-II within 45 days stating therein the approved capacity of production of each item of finished goods, actual FCI made by the unit, scale and eligibility period for each item of incentives, period of validity of the certificate and other terms and conditions as would be considered appropriate.
- 7.4. RC, Part-II shall stand revoked if the unit fails to start commercial production and report it in writing to the DI within the period prescribed in this scheme;
- 7.5. Notwithstanding anything contained in the scheme, the DI shall have the authority to revoke the RC,
- 7.5.1. If at any stage it is found on enquiry that the particulars furnished by the unit are incorrect or false; and the unit concerned shall remain liable to refund the incentives enjoyed earlier and will be disqualified for enjoying further benefits of this scheme upon revocation of RC;
- 7.5.2. If a unit remains closed for whatsoever reasons for a period covering more than continuous twelve months:
- Provided that the unit concerned shall have to be offered an opportunity of being heard before revocation of RC, and de novo registration may be considered only on the merit of individual case.

8. **Classification of areas:**

- 8.1. For the purpose of determination of types and quantum of incentive available under this Scheme for the approved projects, according to their location, the districts/areas in the state shall be classified in the following groups:-

Group A -Kolkata Municipal Corporation, Bidhannagar Municipality and Nabadiganta Industrial Township.

Group B -North 24 Parganas (excluding the area under the jurisdiction of Bidhannagar Municipality and Nabadiganta Industrial Township), South 24 Parganas (excluding the area under the jurisdiction of the Kolkata Municipal Corporation), Howrah, Hooghly, Burdwan, Nadia and Purba Medinipur districts.

Group C - Murshidabad, Birbhum, Purulia, Bankura, Malda, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri, Darjeeling and Paschim Medinipur districts.

- 8.2. No incentive will be granted to any unit set up in the area under Group A except to the extent provided in this Scheme.
9. Eligible incentives for Investment Under Scale-1:
- 9.1. Fixed Capital Investment Subsidy [FCIS]: An eligible unit with investment under scale 1 will be entitled to the FCIS as per the standard set out below,

Incentive	Area/Group	Percentage of subsidy
Incentive as percentage of FCI	B	12
	C	15
Financial Cap in Rs lakh	B	350
	C	450

- 9.1.1. Units with investment under any other scale shall not be entitled to this FCIS.
- 9.1.2. No change in the 'Fixed Capital Investment' for any unit registered under any of the previous incentive schemes or WBSSIS-2008 shall be allowed without the concurrence of the State Government.

9.2. Interest Subsidy:

9.2.1. Subject to the provisions of WBSSIS-2008 an eligible unit with investment under scale-1, 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 an FI for implementation of the approved project, subject to a limit of Rs.150.00 lakh per year depending on the location of the unit as follows:

Group 'B' area: 5 years

Group 'C' area: 7 years.

9.2.2. The Interest Subsidy will be payable annually subject to submission of a statement / certificate by the FI to prove that the unit paid the interest in full to the FI within the due dates; and the interest paid only on the term loan for investment on plant and machinery shall be qualified for this purpose and that for purchasing any second hand plant and machinery and equipment for pollution control measures installed under the hire purchase agreement shall not qualify for being considered under the amount of interest subsidy.

9.2.3. Units with investment under any other scale shall not be entitled to this Interest subsidy.

9.2.4. Any additional interest on delayed payment of the principal amount shall not come under the purview of interest subsidy.

9.3. Waiver of Electricity Duty:

An eligible unit with investment under scale-1 for the approved project will be entitled to waiver of electricity duty on the electricity consumed for its production activity for a period of 5 years from the date of commencement of commercial production; provided the unit has obtained all kinds of statutory clearance; provided, no such benefit will be granted to any unit set up in the area under Group-A except to the extent provided in this Scheme.

9.4. Additional Incentive on Generation of Employment:

9.4.1. 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 the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and the Employees' State Insurance Act, 1948.

9.4.2. Subject to condition as at Para 9.4.1 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) depending on the location of the unit as follows:

Group 'B' area : 5 years;

Group 'C' area : 7 years.

9.4.3. 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.

9.4.4. The reimbursement of the expenditure prescribed above will be payable annually based on minimum statutory limit and subject to the condition that the unit has paid its contribution towards ESI & EPF on due dates.

10. Eligible incentives for Investment Under Scale-2, 3 & 4:**10.1. Industrial Promotion Assistance (IPA):**

Industrial units falling in the scales of 2, 3 & 4 will be granted Industrial Promotion Assistance (IPA). The total IPA (TIPA) for which an industrial unit would be eligible shall be equivalent to certain percentage of the Value Added Tax (VAT) paid by the unit in the previous year. The percentages proposed for units with different scales of investment are:

Scale 2: 70%, Scale 3: 75%, Scale 4: 80%,

10.1.1. The TIPA admissible to an industrial unit will be broken up into two components, with equal weightage of 50% of TIPA to each, i.e.

IPA against Fixed Capital Investment, called Capital IPA (CIPA), and
IPA against employment creation, called Employment IPA (EIPA).

10.1.2. CIPA will be disbursed to an eligible project for the number of years indicated below, or till 50% of FCI is reached, whichever is earlier:

Scale 2 : 8 years

Scale 3 : 10 years

Scale 4 : 12 years

10.1.3. As far as EIPA is concerned, the entitlement of the unit shall be assessed on the basis of employment created by the unit after having verified the statement of monthly contribution towards EPF for the employees in Form No. 12 under the provisions of Paragraph 38(2) of the Employees' Provident Funds Scheme, 1952. Monthly average of the number of employees as reported in Form-12 for the 12 months in the year will be taken as the parameter for employment creation and EIPA will be extended only to the extent the employment for the persons belonging to the State of West Bengal are created.

10.1.4. In order to ascertain the residential status of the employee, the unit shall be required to submit photocopies of Electoral Photo Identity Card (EPIC), issued by the appropriate registering authorities within the state of West Bengal and a list showing residential address of all the employees. The List of employees in Form No 12 as indicated above shall contain the EPIC Number against the respective name of employee. Such documents shall be required to be furnished every time it submits claim in regard to EIPA.

10.1.5. EIPA would be released on an ascending scale, depending on the volume of local employment creation as per the following 5 slabs:

Size of employment for investment of every Crore of Rupees	Percentage of EIPA to be released
<2	Nil
2-4	60%
5-8	80%
9-12	90%
>12	100%

Explanation : Local employment shall mean that the person is ordinarily a resident of West Bengal and holds an EPIC issued by the appropriate registering authorities within the state of West Bengal.

10.1.6. EIPA can be availed by the unit upto 50% of the FCI or 15 years from the date of commencement of Commercial Production, whichever is reached earlier.

10.1.7. Units under the "Heavy Investment Category" shall be entitled to the IPA as provided in the scheme.

10.2. No benefit of IPA will be granted to any unit set up in the area under Group A except to the extent provided in this Scheme.

11. **Additional Incentive for certain sectors:**

New units in the area of Electronics, Agro and Food Processing Industry, HPL Downstream Projects, Newspaper Industry, Bio-Technology, Jute Diversification, Agricultural implements, Power generation by using non-conventional energy sources including municipal solid waste, Solar energy, Gas based fuel plants and distribution pipelines, Pollution Control Equipment, Export oriented Jewellery units, Sports-goods and accessories, cost-effective Building Materials, Cardboard and Jute based packaging industry including corrugated boxes and Hosiery goods 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. Any benefit enjoyed by the unit from any other department of the State/Central Government shall, however be adjusted. In case of any doubt as to their entitlement, clarifications from the respective department(s) of this Government shall be final.

Explanation I: Agro and Food Processing Industries will include the manufacturing activities in the large and medium 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, Government of West Bengal, whose decision shall be final.

Explanation II: Agro and Food Processing Industry should be de-coded by the Director 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 III: Bio-Technology: The Director 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, if required, with regard to Bio-Technology will be taken from the Department of Science and Technology or Bio-Technology, Government of West Bengal.

Explanation IV: Haldia Petrochemicals Ltd. (HPL) Downstream Projects: A project will be specified as HPL Downstream only on the basis of a certificate issued to this effect by HPL, based on long-term supply contract or MOU.

Explanation V: Agricultural implements will mean the item as detailed in Annexure-III. In case of any doubt, clarification with regard to identification of agricultural implements will be taken from the Director of Agriculture, Government of West Bengal.

Explanation VI: Diversified jute products will mean the items as detailed in Annexure-IV. Clarification in this regard if required will be taken from the Jute Development Commissioner, concerned.

Explanation VII: For any clarification as to the entitlement of any unit to the incentives as admissible in the WBSSIS-2008 regarding generation of power by using non-conventional energy sources, solar energy, etc the matter would be referred to the department of Power & Non-Conventional Energy Sources of this Government and their decision shall be final.

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

- 12.1. Leather units, both in the tanning and manufacturing sectors, to be relocated in the Calcutta Leather Complex will be entitled to FCIS upon commencement of commercial production if relocation is accompanied with modernization. The quantum of subsidy will be 15% of fresh investment in plant and machinery, subject to maximum of Rs.250.00 lakh in case of medium & large scale units. All tanneries in the medium and large scale sectors of Kolkata falling within the jurisdiction of Topsia, Tangra, Tiljala Police Stations under Kolkata Police and Karaya Police Station under the South 24 Parganas district, required to be shifted and relocated to the Calcutta Leather Complex should be registered with the DI. The relocated tanneries will also be eligible for additional incentive under para 17.1 of the West Bengal Incentive Scheme-2000 and subject to the directions of the Hon'ble Supreme Court of India.
- 12.2. Other industrial units on their relocation to approved industrial complex, if such relocation is accompanied with modernization, may be considered by the State Government for extending similar benefits as prescribed for units mentioned at sub-para 12.1 above, on merit of each case.

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

The units in the medium and large scale sectors shall be entitled to all the admissible benefits under WBSSIS-2008 as per scales of investment, with service related activities as explained below:

- 13.1. Units set up with the following mechanized facilities jointly or severally,
- 13.1.1. Grading, sorting, washing and pre-cooling;
 - 13.1.2. Controlled /modified atmosphere, packaging system;
 - 13.1.3. Cold storage; and
 - 13.1.4. Refrigerated vehicle;

- 13.2. Multi-purpose cold storage units suitable for storing fruits, vegetables, flowers, fish, meat, milk and milk products;
- 13.3. Units based on application of bio-technology tissue-culture laboratory, hybrid seed production center, plant health clinic;
- 13.4. Centre for production of intermediate products and semi processed products for preservation of raw materials to supply the processing unit;
- 13.5. 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; and
- 13.6. Bee-keeping units and mushroom cultivation and processing units in artificially controlled atmosphere:

Provided that the units registered with the DI will only be eligible for being considered for benefits under the Scheme. The project will have to be approved by the respective department of this government, [for example, Cold storage including Multi-purpose cold storage will have to obtain Licence, if required, from the Agriculture Marketing Department] for securing registration from the DI for the units. Release of Incentives will be subject to the technical opinion of the respective department of this government in case of any doubt.

- 13.7. FCIS will be released on production of the certificate on "Commencement of Commercial Production" to be issued by the DI. Benefits from any other sources enjoyed by such units against the same investment shall be adjusted while determining the entitlement of such units to the benefits under the WBSSIS-2008.

14. **Eligible incentives for Investment Under "Heavy Investment Category":**

A separate State Support Package is envisaged for units with investment in Plant and Machinery above Rs 5000 Cr. This category may be treated as "Heavy Investment Category". These large investments are likely to be capital-intensive. However, they would contribute to an increase in the overall economic activity of the state, based around the mother plant and additional economic activity, thus, would create additional employment.

- 14.1. New Units and expansion of existing units both in the public and the private sector falling within the "Heavy Investment Category" would be eligible to receive the following benefits, on their obtaining Registration Certificate from the DI in Part-I & II:

14.1.1. Industrial Promotion Assistance (IPA), which is equivalent to certain percentage of the Value Added Tax (VAT) paid by the unit in the previous year. The percentages for units with different amount of investment are :

<u>Amount of Investment</u>	<u>Percentage of VAT</u>	<u>Number of Years</u>
Above 5000 Cr and up to 10,000 Cr	85%	10
Above 10000 Cr and up to 20,000 Cr	87%	12
Above 20000 Cr	90%	15

Provided that,

- 14.1.2. The same benefits will be allowed to the units without any difference as to whether it is set up in area B or C;
- 14.1.3. The sum of incentives enjoyed by the unit under IPA shall continue till the period mentioned above or the financial cap is reached, whichever is earlier; and
- 14.1.4. No such benefit will be granted to any unit set up in the area under Group A except to the extent provided in this Scheme, and
- 14.1.5. Other terms and conditions of this scheme are adhered to.

15. **Units in SEZ:**

This Scheme shall 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.

16. **Mode of Payment:**

No claim shall be entitled if it is found that the concerned unit defaulted in the matter of payment of VAT dues under the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956. Payment of such incentives shall be governed by the procedure laid down below.

- 16.1. All the entitlements under the head Fixed Capital Investment Subsidy due for the respective year, Interest Subsidy, Employment Generation Subsidy, EIPA and CIPA will be credited to the account of the eligible unit towards advance payment of VAT as and when such claims are preferred and admitted.
- 16.2. An eligible unit, however, will not be entitled to any of the aforesaid benefits in respect of goods sold by it which was not manufactured in the said unit.
- 16.3. Such payments would be continued for the period outlined in this scheme or till the financial cap is reached, whichever ends earlier; and the period shall not be extended further even if any balance entitlement remains at the credit of the unit at the time of expiry of the period as above.
- 16.4. On commencement of commercial production the unit will have to submit application to the Managing Director, WBIDC in the prescribed form praying for release of incentives.
- 16.5. The unit will also have to apply to the Commissioner, Commercial Taxes, West Bengal in the form shown at Annexure-V requesting him to certify the total amount of VAT paid during the year in respect of which the application has been made. Such application should be filed at the close of each year.
- 16.6. 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 certifying the VAT paid by the unit during the year under consideration.
- 16.7. The Managing Director, WBIDC, on receipt of the certificate from the Commissioner of Commercial Taxes will ascertain the entitlement of the unit after adjusting the other benefits enjoyed by the unit against the same investment, if any and will issue cheque once in a year in respect of the said unit, in favour of the Commissioner, Commercial Taxes, West Bengal to be deposited by him into the Reserve Bank of India, Kolkata or Government Treasury through appropriate VAT Challan as advance payment of VAT for the year following that for which the certificate has been issued by the Commissioner of Commercial Taxes, West Bengal.
- 16.8. In terms of the provisions of WBSSIS-2008 the value of total incentives towards FCIS, Interest Subsidy, Employment Generation Subsidy and Waiver of Electricity Duty taken together shall not exceed 100% of FCI in any case in respect of Scale-1 industries. Regarding scale 2, 3 & 4 industries and units with investment shown at Para-14 above, total IPA shall not exceed 100% of FCI.
- 16.9. 100% Export-oriented units and the units exempted from paying VAT/CST will be entitled to FCIS only as are admissible under the WBSSIS-2008. Payment towards this subsidy will be made by the WBIDC directly to the unit through A/C payee cheque in ten equal annual installments for such amount which would otherwise have been adjusted against payment of VAT.
- 16.10. Subsidy on Fixed Capital Investment for units other than that mentioned at para 16.9 shall be paid in ten equal annual installments by way of adjustment against VAT paid by the unit in the previous year. In case, it is not possible to fully adjust the same against VAT paid by the unit on yearly basis, balance entitlement at the close of the 9th year shall be paid to the unit through A/C payee cheque at the 10th year.
- 16.11. Interest Subsidy on loans taken from the FIs shall also be paid annually by way of adjustment against VAT paid in the previous year.
- 16.12. The accounts shall have to be maintained by the unit in such a manner that it can show clearly the amount of VAT paid in respect of sales made by the unit to which it is entitled to enjoy refund under the WBSSIS-2008. If possible, the unit shall maintain separate accounts for which IPA and other incentives would be claimed.
- 16.13. For the purpose of receiving application from and issuing certificate to the industrial units as to the VAT paid by them, the 'Commissioner of Commercial Taxes, West Bengal' shall also include the heads of the regional offices located in different parts of the state outside Kolkata as are duly and specifically authorized by the Commissioner of Commercial taxes, West Bengal for this purpose.
17. **Operational Procedures of West Bengal Industrial Support Scheme, 2008 for Large & Medium scale Industries:**
 - 17.1. An Industrial Unit in the large & medium scale sector claiming to be eligible for incentives available under the WBSSIS-2008 shall submit application in the Form No.- I annexed hereto in two sets to the Director of Industries, West Bengal for registration of the unit. Any application submitted for registration of any unit

under the said Scheme shall be treated to be valid if submitted within the period of operation of the scheme.

- 17.2. All such applications for registration shall be accompanied by a copy of original challan in support of fees of Rs 5,000, Rs 10,000, Rs 15,000, Rs 20, 000 & Rs 25,000 respectively for scale-1, 2, 3, 4 & units mentioned at Para-14 respectively deposited in the RBI or any Treasury under the State Government under appropriate head of account (to be had from the DI).
- 17.3. On receipt of application for registration of any unit the DI 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 this scheme is in order, shall register the applicant unit with a No. and issue a certificate for such registration in Part-I of the RC, to the applicant unit within 45 days, with a copy to the WBIDC, together with a copy of the application. If, however, any application is found to be not eligible for Registration under the WBSSIS-2008, the DI will issue a letter of rejection, to the applicant unit with intimation to the WBIDC within the same period.
- 17.4. For obtaining RC in part-II, the unit shall be required to submit application in Form No. 1 to the DI in two sets. DI, with his comments, if any shall send within seven days a copy of that to the Managing Director, WBIDC for his views.
- 17.5. After receipt of the application, together with the copy of the RC, Part-I, the MD, WBIDC will scrutinize the particulars necessary for ascertaining the extent of eligibility to different incentives and also make such further enquiry as may be deemed necessary in respect thereto. If on such scrutiny/ enquiry the WBIDC is satisfied that such unit is eligible for one or more than one types of incentive available under the WBSSIS-2008, it shall send a copy of such Assessment report on eligibility to the DI for information within 30 days; and the DI shall record those particulars in Part-II of the RC and issue a copy of it to the unit forthwith, provided before rejecting any application the applicant unit shall be offered an opportunity of being heard.
- 17.6. The Directorate of Industries and the WBIDC may cause a joint inspection if considered necessary and will keep each other informed of the decision taken by either of them in respect of any case under this Scheme.
- 17.7. The DI 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.
- 17.8. A Unit, after receipt of the RC-Part-II from the DI may apply to the WBIDC for the incentives to which it may be entitled to, under the WBSSIS-2008 in the manner prescribed below:
 - 17.8.1. **Fixed Capital Investment Subsidy:** An eligible unit shall submit an application to the Managing Director, WBIDC in the Form No. II as appended hereto for the purpose. If the WBIDC on scrutiny of the documents is satisfied, will work out the admissibility of the Fixed 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.
 - 17.8.2. **Interest Subsidy:** An eligible industrial unit may apply to the Managing Director, WBIDC for Interest Subsidy on the interest liability on account of the term loan secured by the unit from the FIs in the Form No.-III annexed hereto. Immediately on receipt of the application the WBIDC will correspond with the concerned FI 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 WBIDC, if satisfied about the payment of interest to the FIs according to the norms of the scheme will sanction interest subsidy in favour of the applicant unit under intimation to the unit. Any additional interest on delayed payment of the principal amount shall not come under the provision of interest subsidy.
 - 17.8.3. **Employment Generation Subsidy:** An eligible industrial unit may apply to the WBIDC in the Form No.-IV 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 regarding contribution made by them in the manner as per Annexure-A to Form No.-IV. The WBIDC on scrutiny of papers will sanction and disburse the subsidy as admissible under intimation to the unit.
 - 17.8.4. **Fixed Capital Investment Subsidy to leather and other units:** A leather unit on relocation to

Calcutta Leather Complex accompanied with modernization may apply for Fixed Capital Investment Subsidy, to the Director of industries, in Form No.- V as appended hereto. The DI will verify the application with the books of accounts of his office, and if on verification the unit is found to be eligible for FCI Subsidy, in terms of the provisions of the scheme, he will record his recommendations in the Format at Annexure-A to Form No.-V and forward the same to the Managing Director, WBIDC for sanction and disbursement of the admissible FCI Subsidy to the applicant unit. A report regarding such sanction and disbursement when made will be sent by the WBIDC to the DI for information and record.

- 17.8.5. **Verification by WBIDC:** Before disbursement of incentives WBIDC will make necessary verification to ensure that the nature of activities of the unit continues 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. 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.
- 17.8.6. **Release of IPA:** The units shall be required to submit application to the Managing Director, WBIDC for release of IPA in Form No.-VI, and he shall release IPA in the manner outlined in the scheme.
- 17.8.7. **Reimbursement on account of Waiver of Electricity Duty:** The unit eligible to enjoy the benefit under this category shall be required to submit application in Form No VII to the Director of Electricity, West Bengal for sanctioning such amount and immediately after release of the said amount as per the scheme, the Director of Electricity shall send the following details to the Managing Director, WBIDC:
- Period covered under reimbursement,
Amount reimbursed, and
Date of reimbursement
- 17.8.8. The Managing Director, WBIDC shall take note of it and ensure that the benefit under this head is duly accounted for while releasing total incentives under all heads which shall not be more than 100% of FCI.

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

Notwithstanding anything contained in any of the provisions of the WBSSIS-2008, the State Government may at any time,

- 18.1. make any amendment to this Scheme or repeal it;
- 18.2. 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 Government may consider necessary and appropriate;
- 18.3. may issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

19. Repeal and Saving:

- 19.1. The West Bengal Incentive Scheme 2004 shall be repealed and stand substituted by The West Bengal State Support for Industries Scheme, 2008 from the date of commencement of this Scheme.
- 19.2. In the event of West Bengal Value Added Tax Act, 2003 being replaced by any other Act, the provision of the Scheme will apply mutatis mutandis even after the new Act comes into force.
20. This Scheme is issued with the concurrence of the Finance Department vide their unofficial No. Group-C/ 813 dated 26.02.2009.

By Order of the Governor,

SABYASACHI SEN

Principal Secretary to the Govt. of West Bengal.

ANNEXURE - I**[See Para 3.17]****NEGATIVE LIST OF INDUSTRIES**

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

Note: Captive Power Plant for the purpose of generation of power shall not be included in the Negative list of Industries, provided the plant is located inside the industrial unit, power generated in the plant is not utilized for commercial purpose and it is exclusively utilized to meet the requirements of the unit and whatever surplus power, not being more than 20% of total production, is sold to the Electricity Distribution Companies operating under the control of the State Government.

ANNEXURE - II***[See Para 11, Explanation-I]***

"Agro and Food Processing Industry will include the manufacturing activities in medium and large scale sectors as below -

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

ANNEXURE - III*[See Para 11, Explanation-V]***List of Agricultural Implements**

Tractor of different Horse Power; Cultivator; Disc Harrow; Disc Plough; Ridger; Scrapper; Power Tiller; Pedal Thresher of different types; Paddy Weedier; H.C. Sprayer; Knapsack Sprayer; Hand Rotary Duster; Hand Wheel Hoe; Hand Seed Drill; Groundnut De-corticator; Sprinkler; Power Paddy Thresher; and Food Sprayer.

ANNEXURE - IV*[See Para 11, Explanation-VI]***List of Diversified Jute Products**

Jute Carpets; Jute Luggage Bags other than normal Hessian Bags; Wall Hanging; Soft Luggage; Marketing Bags; Carpet Backing; Blended Fabric; Union Fabric; Laminated Jute Bags; Soil Saver; Poly Jute; Dyed Hessian; Check Fine; Jute Blended Poly Propylene Woven Sacks; Jute Felt; Jute Mattings; Jute Sacks; and Any Other Diversified Jute Product.

ANNEXURE - V*[See Para 16.5]*

Format for application for issuing a Certificate showing the VAT paid by the Unit during the year, for which the Certificate is being issued under the West Bengal State Support for Industries Scheme, 2008

From: _____ (Name of the unit)
 _____ (Address)

To: The Commissioner, Commercial Taxes,
 West Bengal,

[Add regional addresses where necessary]

Sir,

I am to request you to issue a Certificate to the Managing Director, West Bengal Industrial Development Corporation, certifying the particulars detailed herein below for release of incentives under the West Bengal State Support for Industries Scheme, 2008.

1. Name of the Unit and address	
2. Name of the goods manufactured in West Bengal in my own Unit	
3. VAT paid on goods at serial No.2 under the West Bengal Value Added Tax Act, 2003 for the year _____	
a. Tax paid by it in respect of goods manufactured by the unit and sold in West Bengal	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	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 Value Added Tax Act, 2003/ the Central Sales Tax Act, 1956	
7. Registration Certificate No. of the dealer issued by the Director of Industries under WBSSIS-2008	

I duly certify 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).

[See Para 17.1 & 17.4]**Application for Registration Certificate, Part-I & II under the West Bengal State Support for Industries Scheme, 2008 (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 a

contact person :

Telephone No. :

Fax No. :

e-mail Address :

2. Whether the Project (against which the Application for Registration under the WBSSIS-08 is being made) is for: (please tick any)

(a) Establishment of a new unit :

(b) Expansion project in the existing unit :

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

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/Expansion scheme (tick, whichever is applicable)

(Rs. In lakhs)			
	Estimated Cost	As approved by the Financial Institutions/Banks	Investment already made on or after 01.04.2008
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 lakh)	
	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 applicant 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(attach consent certificate):
- (b) Category under which the Project falls (Please tick) :

Green	Orange	Red	Special Red
-------	--------	-----	-------------
14. Estimated daily requirement of water and source of supply :
15. Specific incentives claimed for sanction under
the West Bengal State Support for Industries Scheme,
- i) Fixed Capital Investment Subsidy :
- ii) Interest Subsidy :
- iii) Employment Generation Subsidy :
- iv) Waiver of Electricity Duty :
- 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 commencement of Commercial Production of the project for which registration is sought.

--	--	--	--	--	--	--	--

DECLARATION

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

We also undertake that 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 approval.
- (d) A Project report including clearances from the Pollution Control Authorities
- (e) Photocopy of sanction letter from the FI 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 3 years.
- (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

[See Para 17.8.1]

**Application for Grant of Fixed Capital Investment Subsidy
under The West Bengal State Support for Industries Scheme, 2008.**

To
The Managing Director
West Bengal Industrial Development Corpn. Ltd.

Sir,

I son of
Proprietor/Partner/Chairman/Managing Director/Director/Authorised Signatory, on behalf of the Undertaking known as hereby apply for grant of Fixed Capital Investment Subsidy of Rs. under the existing terms and conditions of The West Bengal State Support for Industries Scheme, 2008.

The necessary particulars are furnished below:—

1) No. and date of RC, Part-II issued by the Director of Industries :

2) Project cost:

(please attach statement showing the details)

	Approved cost	ACTUAL	
		As on 01.04.2008	As on---
a) Total fixed capital investment as per terms of the scheme in Plant & machinery			
b) Other fixed assets, if any			
c) Preliminary and preoperative expenses			
d) Contingencies			
Total			

3) Means of finance :

	Approved cost	ACTUAL	
		As on 01.04.2008	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			

4) 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 equipments for pollution control:

5) Amount of Fixed Capital Investment :

Subsidy claimed in terms of the
provisions of the Scheme —

6) (i) Date of commencement of commercial production of the unit:

(ii) 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 Fixed 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) sanctioning letter issued by Financial Institution;
- 3) Auditor's / CA's Certificate for utilization of fund;
- 4) A certificate from a Chartered Accountant as per Annexure-A;
- 5) A certificate in respect of fixed assets as per Annexure-B.

ANNEXURE - A**Certificate to be issued by a Chartered Accountant**

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)

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

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

Sl. No.	Description 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 explanation given and found the same to be true and in accordance therewith.
- 2) We also certify that M/s.----- have acquired and installed the above mentioned 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 ----- to ----- and no certificate is raised there against in the books of the company.

Signature with Seal of Statutory Auditors

FORM NO.-III

[See Para 17.8.2]**Application for Interest Subsidy Under**

The West Bengal State Support for Industries Scheme, 2008

To
The Managing Director,
West Bengal Industrial Development Corporation Ltd.,

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 WBSSIS-2008.

The necessary particulars are furnished below.

i) No. and date of RC, Part-II issued by the Director of Industries::

ii) Date of commencement of commercial production :

iii) Loans disbursed by Financial Institution(s)

(a) Term Loan Amount :

Date :

(b) Working Capital Loan Amount :

Date

iv) Name(s) & Address(es) of the :

Financial Institution(s) /sanctioning/
disbursing the loan.

*v) Payment of interest made to FI :

(a) Amount due _____ on _____ for the period _____

(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 is found to be disbursed in excess of the amount actually admissible for 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.

Signature of the applicant

Date :

Place :

Name and status of the signatory**Seal of the applicant unit**

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

ANNEXURE - A**Certificate to be issued by Financial Institution**

It is certified that M/s. _____ enjoying loan facilities (Term Loan) for its _____ project for the manufacture of _____ of capacity _____, located at _____ from _____ (FI/Bank) is maintaining a satisfactory accounts 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 :

[See Para 17.8.3]

**Application for Grant of Employment Generation Subsidy
under The West Bengal State Support for Industries Scheme, 2008**

To : The Managing Director,
West Bengal Industrial Development Corpn. Ltd.

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 State Support for
Industries Scheme, 2008.

The necessary particulars are furnished below :

- i) Name of the applicant unit :
- ii) No. and date of RC, Part-II
issued by the Director of Industries :
- iii) Date of Commercial Production of the
approved project :
- iv) Employment created in the Project :
- (a) Managerial :
- (b) Factory Workers :
- (c) Other Workers :
- v) Details of code No. allotted to the employer by :
- (a) Regional Provident Fund Commissioner :
- (b) Director, ESI :
- vi) Contribution made by the employer to Employees State Insurance:
(ESI) and Employees Provident Fund (EPF) in the FY -----

	ESI	EPF
April		
May		
June		
July		
August		
September		
October		

November		
December		
January		
February		
March		

vii) 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 no. and attested copies of the Employment Exchange Card.
3. Certificate from the Regional Provident Fund Commissioner/ Director, ESI as per Annexure -A.

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

Certified that M/s. _____ having its Registered/Head Office/
Local Office at _____ have contributed an amount of Rs. _____/
(Rupees _____)
on account of _____ payable in terms
of existing rules of the Government for the months from _____ to _____ in respect
of the employees appointed in the said Industrial Unit.

Signature

Seal

Date :

Place :

[See Para 17.8.4]
Application for Assistance under the
West Bengal State Support for Industries Scheme, 2008
(For leather/other units on relocation with modernization)
(To be submitted in duplicate)

To
 The Director of Industries, West Bengal,
 New Secretariat Buildings,

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 Fixed Capital Investment Subsidy as admissible in terms of the provisions of the WBSSIS-2008.

The necessary particulars are given below.

1. Name of the Industrial Unit _____
2. No. and date of registration certificate _____
3. No. and date of eligibility certificate _____
4. Date of relocation of the unit _____
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. Total source of funding (with break-ups) _____
 - (a) Term loan _____
 - (b) Add share capital _____
 - (c) Internal cost accruals _____
 - (d) Others _____
8. Time frame for completion _____

The particulars furnished hereinbefore are according to our books 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:

* (i) Appraisal Memorandum;

* (ii) Letter of sanction;

(iii) Papers in terms of item 5.

* in case of units having institutional finance

ANNEXURE - A

Recommendations of the Director of Industries, West Bengal

1. It is to certify that to the best of our knowledge, the statements made above by----- are correct.

2. The total cost of machines (eligible for assistance under tannery modernization scheme is Rs.

3. A sum of Rs.is recommended for financial assistance under The West Bengal State Support for Industries Scheme, 2008.

*4. Following documents are enclosed:

(a) Appraisal memorandum

(b) Letter of sanction

Place :

Signature

Date :

Seal

* In case of units having institutional finance.

FORM NO. - VI

[See Para 17.8.6]

**Application for Grant of Industrial Promotion Assistance
under The West Bengal State Support for Industries Scheme, 2008.**

To
The Managing Director
West Bengal Industrial Development Corpn. Ltd.

Sir,

I.....son of

Proprietor/Partner/Chairman/Managing Director/Director/Authorised Signatory, on behalf of the Undertaking known as _____ hereby apply for granting Industrial Promotion Assistance of Rs. _____ under the existing terms and conditions of The West Bengal State Support for Industries Scheme, 2008.

The necessary particulars are furnished below:—

1. No. and date of RC, Part-II issued by the Director of Industries:
2. Project cost:
(please attach statement showing the details)

	Approved cost	ACTUAL	
		As on 01.04.2008	As on---
a) Total fixed capital investment as per terms of the scheme in Plant & machinery			
b) Other fixed assets, if any			
c) Preliminary and preoperative expenses			
d) Contingencies			
Total			

- 3) Means of finance :

	Approved cost	ACTUAL	
		As on 01.04.2008	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			

4) 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 equipments for
pollution control :

5) Amount of VAT/CST paid during the preceding year ending on 31st March:

6) Amount of CIPA claimed :

7) Date of Commencement of commercial production of the unit:

8) Employment generated in the unit:

a. Managerial

b. Staff & sub-staff

c. Labour on permanent roll

d. Labour on contract basis

e. Total

9) Number of such employees having EPIC of West Bengal:

a. Managerial

b. Staff & sub-staff

c. Labour on permanent roll

d. Labour on contract basis

10) Amount paid towards EPF, as per Form No. 12 (vide Para 10.1.3 of WBSSIS-2008):

a. Managerial

b. Staff & sub-staff

c. Labour on permanent roll

d. Labour on contract basis

e. Total

I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme if the amount of Industrial Promotion Assistance granted is 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 sanctioning letter issued by Financial Institution;
- 3 Auditor's / CA's Certificate for utilization of fund;
- 4 A certificate from a Chartered Accountant as per Annexure-A;
- 5 A certificate in respect of fixed assets as per Annexure-B.
- 6 A copy of Form No 12 duly acknowledged by the RPFC
- 7 Copies of EPIC in respect of whom EIPA is claimed

Certificate to be issued by a Chartered Accountant**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)

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

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

Sl. No.	Description 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 explanation given and found the same to be true and in accordance therewith.
- 2) We also certify that M/s.----- have acquired and installed the above mentioned 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 ----- to ----- and no certificate is raised there against in the books of the company.

Signature with Seal of Statutory Auditors

FORM NO.-VII

[See para 17.8.7]

Application for waiver of Electricity Duty under the West Bengal State Support for Industries Scheme, 2008

To
The Director,
Directorate of Electricity, West Bengal

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 'Waiver of Electricity Duty' in terms of the provisions of the the West Bengal State Support for Industries Scheme, 2008.

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, Part-II :
issued by Director of Industries
- v) Manufacturing item of the approved project :
- vi) Commencement of commercial production :
(to be certified by the DI)
- vii) Name of the Agency from which electrical :
supply is taken.
- viii) Period for which Waiver of Electricity :
Duty is claimed.

- ix) 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. :
- x) 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. :
- xi) If there was any closure of the unit during the period of claim, :
- If so, details thereof :
- xii) Present status of the Unit :
- xiii) If the unit draws power from any Captive plant, if yes, the details thereof:

The particulars furnished hereinbefore 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 Part-II issued by Director of Industries. :
- ii) Copy of documents regarding supply of electricity to the unit. :
- iii) Copy of last Electricity Bill (to be submitted as and when received) :