

# THE WEST BENGAL STATE SUPPORT FOR INDUSTRIES SCHEME, 2013



WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.  
*Making things happen*

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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**

No.146- CI/O/ADN/GEN-INC/5/12

Dated, Kolkata, the 1st October, 2013

**NOTIFICATION**

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, the Governor is hereby pleased, to approve and sanction a Scheme for extending certain financial support for large 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, 2013 (hereinafter referred to as the WBSSIS-2013) for Industrial Projects of large 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-2013, it shall come into effect on and from the 1st day of September 2013 in the whole of West Bengal and shall remain valid for the period ending on the 31st August 2018.

However, for registration under this scheme, the last date for On-Line application through WBIDC website is 16.07.2018 and subsequent submission of documents to the Director of Industries (DI) for the preliminary Registration Certificate, RC in Part-I have to be completed by 31.07.2018.

**3. Definitions and applicability of WBSSIS2013:**

Unless it is repugnant to the context, in the WBSSIS-2013,

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 Project**" means the industrial project of a unit for which final registration certificate certifying the first date of Commencement of Commercial Production has been issued under the WBSSIS- 2013.

3.3. "**Approved Location**" means the area (specifying the Block, Mouza, Dag No. & Plots) where industrial project of a unit for which final registration certificate certifying the first date of Commencement of Commercial Production has been issued under the WBSSIS- 2013. Any

other activity by the same unit around that particular location but in different plots, will not be treated as new expansion project in that location if it uses the common facilities (manpower, machineries etc.) of the original establishment.

3.4. **"Anchor Unit"** means the first two manufacturing enterprises with minimum employment of 100 members and minimum investment of Rs. 50 Crore in each of the Sub-Divisions coming in Groups- B, C & D where no industrial enterprises with investment of Rs. 50 Crore and above exist at present.

3.5. **"Authorized Agent"** means the WBIDC, an agent specially authorized by the State Government, for operation of the WBSSIS-2013 in respect of large scale industries;

3.6. **"Category of Industries"** means and includes the units with investment in 'Plant & Machinery' of different scales as noted hereunder, e.g.

Scale-1 : Investment in 'Plant & Machinery' of Rs.10 Cr and up to Rs. 100 Cr.

Scale-2 :Investment in 'Plant &Machinery 'of above Rs. 100 Cr. and up to Rs. 500 Cr.

Scale-3 :Investment in 'Plant & Machinery' of above Rs. 500 Cr. and up to Rs. 1000 Cr.

Scale-4: Investment in 'Plant & Machinery' of above Rs. 1000 Cr.

3.7. **"Director of Industries"** hereinafter referred to as DI, means the Director of Industries, West Bengal;

3.8. **"Eligible Unit"** means any industrial unit in large scale sectors engaged in manufacturing process for the purpose of manufacture of goods as defined under 'manufacture' in the NIC Classification 1987 as amended from time to time, as well as defined in Section2, Clause F of the Central Excise Act,1974 as also if registered as a dealer under section 24(1)(a)/24(1)(b) of the West Bengal Value Added Tax Act, 2003 but having approval in the form of letter of intent, industrial license or registration certificate, as the case may be, under the Industries Development and Regulation Act, 1951 (65 of 1951) or an IEM from Secretariat for Industrial approval, DIPP under Government of India excluding those mentioned in the negative list of industries at Annexure-I of WBSSIS-2013, in the private, co-operative & joint sectors as also companies/undertakings owned or managed by the State & the Central Governments, started investment in Plant and Machinery on and after 01/04/2013 having final registration certificate certifying the first date of Commencement of Commercial Production issued by the DI;

3.9. **"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;

3.10. **"Fixed Capital investment"** hereinafter referred to as FCI, means investment made only on and after 01/04/2013 in the Plant and Machinery including equipment installed for pollution control measures. While making calculation of "Fixed Capital Investment", investment made only on Plant & Machinery, as indicated below shall qualify:

3.10.1 Cost of Plant & Machinery/equipment including the cost of productive equipment required directly for the purpose of manufacture of goods and erected at the approved location;

3.10.2 Cost of equipment pertaining to pollution control measures;

3.10.3 Cost of second hand Plant & Machinery as certified by DGFT 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.

3.10.4 Advances paid to the suppliers of Plant & Machinery for the approved project of the eligible unit on and after 01/04/2013.

3.11. "Incentive" shall mean financial support to be given to the industrial units in the form of different types of subsidies as provided in the scheme which are to be decided solely by the C&I Department and cannot be considered as a matter of right.

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3.12. "New Unit" means,

3.12.1. A unit in the large scale sector for manufacturing goods in West Bengal which started investment in Plant and Machinery on and after 01/04/2013 and registered with the Director of Industries for the first time.

3.12.2. Expansion in a new location, of an existing unit already registered under a previous incentive scheme for the same or a different product which started investment in Plant and Machinery on and after 01/04/2013;

3.12.3. Expansion with the same or new product in the same location of an existing unit already registered under a previous scheme which started investment in Plant and Machinery on and after 01/04/2013.

In case of expansion by same product, the unit has to achieve production up to 70% of the installed capacity in the existing set up and Certificate from the Sales Tax Authority certifying the exact quantum of production during last three years are required for this purpose. However, expansion in the same location shall not be entitled to the benefit under "Waiver of Electricity Duty".

3.13. "**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;

3.14. "**Para**" and "**Sub-para**" mean paragraph and sub-paragraph of this scheme;

3.15. "**Registration Certificate**", hereinafter referred to as RC means final Registration Certificate issued by the DI certifying the first date of Commencement of Commercial Production also.

3.16. "**State Financial Institution**" means and includes the WBIDC, the WBFC and the West Bengal State Co-operative Bank;

3.17. "**WBFC**" means the West Bengal Financial Corporation;

3.18. "**WBIDC**" means the West Bengal Industrial Development Corporation Limited;

3.19. "**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. **Non-applicability of WBSSIS- 2013:**

The WBSSIS- 2013 shall not be applicable to:

4.1. Those units that have been registered under any previous scheme. These will continue to be governed by the provisions of the registration already issued under the respective schemes.

4.2. 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-2013 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; Moreover, the cases where IR department specifically recommends for release of incentives following BIFR guideline.

4.3. 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;

4.4. 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 :-

Scale of Investment	Time limit
Scale- 1&2	3 years
Scale-3	4 years
Scale-4	5years

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;

4.5. Units which are availing benefit by way of incentives from any other department of the State/Central Government under any other scheme will not be entitled to the benefits under this scheme or the benefits shall be adjusted while determining the entitlement of such units under WBSSIS-2013.

### 5. Procedure for obtaining "Registration Certificate" (RC) and cancellation thereof:

5.1. A unit in the large scale sector to which this scheme applies, shall be eligible for securing a RC:

Provided that

5.1.1. The project is covered by a detailed feasibility report/project report prepared for the purpose;

5.1.2. The Project has been approved and sanctioned by any FI;

5.2. A unit shall be required to submit application in Form No-I to the DI for registration of the unit for being qualified for the incentives under the WBSSIS-2013. The Form No. I shall be submitted On-Line through WBIDC website ([www.wbidc.com](http://www.wbidc.com)) and the requisite fees as detailed below, to be deposited to the Bank Account of WBIDC through RTGS/NEFT. Upon successful submission of the application On Line, the hard copy of the same Form with acknowledgement no. generated by the system shall be submitted within 15 days to the DI along with the relevant documents as detailed in the Form No. I and duly filled in Check List as annexed to the Form No. I.

Fee structure:

Scale- 1	: Rs. 15,000/-
Scale- 2	: Rs. 25,000/-
Scale- 3	: Rs. 30,000/-
Scale-4	: Rs. 50,000/-

Upon receipt of such application, upon being satisfied with the information furnished by the unit, the DI shall issue the preliminary Registration Certificate, 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-2013, types of statutory clearance obtained by the unit, and the period of validity of the certificate.

While in the case of projects with an arrangement of finance from own resources, a unit has to submit either the Project appraisal report of any Financial Institution or WBIDC shall appraise the project through its Appraisal & Credit Division against a processing fee of 1% of the project cost which has to be deposited to the Bank Account of WBIDC through RTGS/NEFT.

In such cases, issue of RC, Part-I shall be considered only if the WBIDC is satisfied with the arrangement of funds and recommends for issue of RC in Part-I.

5.3. The unit shall be required to submit application in Form No. 1A to the DI for RC, Part-II within one week of commencement of commercial production. The Form No. IA shall be submitted On-Line through WBIDC website and upon successful submission of the application On Line, the hard copy of the same Form with acknowledgement no. generated by the system shall be submitted to DI along 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 FY 2013-2014 onwards duly certified by any Chartered Accountant Firm, and such other documents as detailed in the Form No. I-A.

Upon receipt of such application, the DI shall conduct a joint inspection of the factory with WBIDC and obtain the views of the WBIDC after such enquiry and upon being satisfied with

the information furnished by the unit, the DI shall issue final registration certificate, RC in part-II, certifying the first date of Commencement of Commercial Production 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 and other terms and conditions as would be considered appropriate. Final registration certificate, RC in part- II, certifying the first date of Commencement of Commercial Production shall be uploaded to WBIDC website.

5.4. Request for change in location / product /capacity by the Units may be done before issue of RC in part- II, certifying the first date of Commencement of Commercial Production or duration of the scheme whichever is earlier. Application for request for such modification may be done On-Line through WBIDC website on or before 16/07/2018.

5.5. Notwithstanding anything contained in the scheme, the DI shall have the authority to revoke the RC,

5.5.1 If at any stage it is found on enquiry that the particulars furnished by the unit are incorrect or false, 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;

5.5.2 If a unit remains closed for whatsoever reasons for a period covering more than continuous twelve months:

### 6. Classification of areas:

6.1. 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 or Zones:-

**Group A-** Kolkata Municipal Corporation, North 24 Parganas (Bidhannagar Municipality and Nabadiganta Industrial Township), South 24 Parganas (Alipur Subdivision) .

**Group B** - Howrah, North 24 Parganas (Barrackpore and BarasatSadar Subdivisions), South 24 Parganas (excluding the area under the jurisdiction of the Kolkata Municipal Corporation and Sundarban Development Board), Durgapur and Asansol Subdivisions of Burdwan District and Haldia Subdivision of PurbaMedinipur Districts.

**Group C-** Murshidabad, Birbhum, Nadia, Hooghly Districts, Burdwan (excluding Asansol and Durgapur Subdivisions), PurbaMedinipur District (except Haldia Subdivision), North 24 Parganas (Bongaon and Basirhat Subdivisions), South 24 Parganas (Baruipur, Canning, Diamond Harbour, Kakdwip Subdivision).

**Group- D** : Malda, Coochbehar, Uttar Dinajpur, DakshinDinajpur, Jalpaiguri, Darjeeling, Purulia, Bankura and PaschimMidnapur Districts and area under Sundarban Development Board.

6.2. No incentive will be granted to any unit set up in the area under Group A except to the extent provided in this Scheme.

### 7. Fiscal incentives and Concessions for Investment under Scale-1 (Rs 10-100 Crore FCI):

The total incentives under all heads shall not be more than 100% of FCI.

#### 7.1. Industrial Promotion Assistance (IPA)

Industrial units under Group B, C & D and falling in the scale 1 will be granted Industrial Promotion Assistance (IPA). The total IPA for which an industrial unit would be eligible shall be equivalent to certain percentage of the tax paid by the unit in the previous year. Value Added Tax (VAT) shall be considered for the entire eligible period. However, Central Sales Tax (CST) shall be considered for the first three years from the **Commencement of Commercial Production** as certified by DI. IPA would be admissible for a number of years as given below and upto75% of the Fixed Capital Investment by the industry, whichever is reached earlier.

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Areas	IPA for number of years	Year from the Commencement of Commercial Production							
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8
B & C	8	80%	80%	80%	80%	80%	80%	80%	80%
D	8	90%	90%	90%	90%	90%	90%	90%	90%

### 7.2. Waiver of Electricity Duty:

An eligible unit with investment under scale-1, provided the unit has obtained all kinds of statutory clearance will be entitled to receive following subsidy on Electricity Duty -

Group/ Zones	No. of Years	% of Waiver	Ceiling of Waiver of Electricity Duty
'B' & 'C'	1 to 5 years	100% of Electricity Duty subject to the maximum ceiling	Maximum of Rs 25 lakhs per year / Rs 1.25 crores in 5 years
'D'	1 to 10 years	Group 'D'- 100% waiver from Year-1 to Year-5 and thereafter, 75% waiver from Year-6 to Year-10	Rs 25 lakh per year / Rs 2.5 crores in 10 years

### 7.3. Additional Incentive on Generation of Employment

(A) 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 Bank of the State 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.

(B) Subject to condition as at (A) above, an eligible unit in the large sector will be entitled to reimbursement to the extent of a certain % 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 :

	Reimbursement % of contribution towards ESI & EPF
<b>Group 'B' area : 5 years</b>	<b>80%</b>
<b>Group 'C' area : 7 years</b>	<b>80%</b>
<b>Group 'D' area : 10 years</b>	<b>100%</b>

(C) The reimbursement of the expenditure prescribed above will be payable every 6 months based on minimum statutory limit and subject to the condition that the unit has paid its contribution towards ESI & EPF on due dates.

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 successive 6 months will be taken twice during the year as the parameter for employment creation, **to the extent the employment for the persons belonging to the State of West Bengal are created**, for incentive disbursement.

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**. Copies of Form no. 3A as submitted to EPFO with Employee details has also



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to be submitted by the Unit. Such documents shall be required to be furnished every time it submits claim in regard to Employment Generation subsidy.

### 7.4. Stamp Duty

The new Industries under Scale 1 will be eligible for 75 % Stamp Duty refund for all the areas. The stamp duty paid by the unit has to be certified by the concerned Registering Authority.

### 8. Fiscal Incentives for Investment under Scale - 2, 3 & 4:

The total incentives under all heads shall not be more than 100% of FCI.

#### 8.1. Industrial Promotion Assistance [IPA]:

Industrial units under Group B, Group C and Group D falling in the scales of 2, 3 & 4 will be granted Industrial Promotion Assistance (IPA). The IPA for which an industrial unit would be eligible shall be equivalent to certain percentage of the tax paid by the unit in the previous year. Value Added Tax (VAT) shall be considered for the entire eligible period. However, Central Sales Tax (CST) shall be considered for the first three years from the **Commencement of Commercial Production** as certified by DI. IPA would be admissible for a number of years as given below and up to 75% of the Fixed Capital Investment by the industry, whichever is reached earlier.

**The percentages** for units with different scales of investment are:

#### **IPA for Scale 2 (Fixed Capital Investment above Rs 100 crores and up to 500 crores)**

Areas	Year from the Commencement of Commercial Production								
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9
B & C	80%	80%	80%	80%	80%	80%	80%	80%	80%
D	90%	90%	90%	90%	90%	90%	90%	90%	90%

#### **IPA for Scale 3 (Fixed Capital Investment above Rs 500 crores and up to 1000 crores)**

Areas	Year from the Commencement of Commercial Production											
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12
B & C	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
D	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%

#### **IPA for Scale 4 (Fixed Capital Investment above Rs 1000 crores)**

Areas	Year from the Commencement of Commercial Production														
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15
B & C	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
D	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%

- 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.

#### 8.2. Exemption from Stamp Duty:

Stamp Duty to be paid in respect of (i) loan agreements, credit deeds, mortgage and hypothecation deeds executed for availing term loans from State Govt. and/or State Financial Corporation, Industrial Investment Development Corporation, National Level Financial Institutions, commercial Banks, RRBs, Co-operative Banks, West Bengal State SC/ST Development Corporation, West Bengal State Minority Development Corporation and other institutions which may be notified by the Government from time to time for the initial period of five years

only and (ii) for lease deeds, lease-cum-sale and absolute sale deeds executed by industrial enterprises in respect of industrial plots, sheds, industrial tenements, by WBIIDC, WBIDC, WBSIDC, Industrial Co-operatives and approved private industrial estates shall be exempted as below :

Groups/ Zones	% of Stamp Duty Waiver
B	50%
C	75%
D	90%

### 9. Fiscal Incentives common for Investment under Scale - 1, 2, 3 & 4:

#### 9.1. Anchor Unit Subsidy:

Anchor unit subsidy of Rs. 100 lakh shall be offered for the first two manufacturing enterprises with minimum employment of 100 members and minimum investment of Rs. 50 Crore in each of the Sub-Divisions coming in Groups- B, C & D will be offered. This subsidy will be applicable only in areas where no industrial enterprises with investment of Rs. 50 Crore and above exist at present.

#### 9.2. Patent Registration:

Industrial units will be encouraged for filing their successfully generated, registered and accepted patents based on their original work/research. The State Government will provide financial assistance of 50% of the expenditure incurred, up to a maximum of Rs. 2 lakh, per patent. The expenditure incurred will include the amount spent on filing of patent, attorney fees, patent tracking etc.

#### 9.3. Waiver of Land conversion Fee:

The payment of conversion fee for converting the land from agriculture use to industrial use including for development of industrial areas by private investors will be waived as detailed below:

Groups/ Zones	% of Conversion Fee Waiver
B	50%
C	75%
D	90%

\*\*The waiver of conversion fee will be on reimbursement basis after implementation of projects.

#### 9.4. Waiver of Electricity Duty for EoUs, VAT/CST exempted Units and Power Intensive Units:

100% Export- oriented units (EoU), units exempted from paying VAT/CST and Power Intensive Units as defined in WBIPS2005 will be entitled to receive Waiver of Electricity Duty without ceiling for no. of years and percentage of waiver in line with clause no. 7.2 above. However, in such case benefit of IPA will not be applicable to the Power Intensive Units.

### 10. Additional Incentive for select industries:

The following industries will get Additional Incentive as mentioned below, for a certain duration, besides the normal incentive admissible in the respective Area (A/B/C/D) and Scales (1/2/3/4).

- Garments manufacturing & Hosiery (stitching and sewing with no dyeing and affluent generating component)
- Gems and Jewellery

- Handicrafts
- Agro & Food Processing
- Jute & Textiles
- Leather (In the Calcutta Leather Complex)
- HPL Downstream Projects

### **Tax Holiday on payment of net amount of VAT**

To incentivize the spatial distribution of industries to all the districts of the state and especially in North Bengal and Jangal Mahal districts, new industries (as mentioned above) set-up in Group 'D' areas are eligible for a **TAX HOLIDAY on payment of net amount of VAT** for a period of 5 years.

Similar benefit will be available in the Group 'C' areas for a period of 3 years and in the Group 'B' areas for 2 years for the above mentioned industries.

The Tax Holiday will be admissible from the date of actual start of production by the industry. The Units in the above mentioned list shall be eligible to retain the net amount of VAT payable in a year for 2, 3 & 5 years respectively for Groups 'B','C' & 'D', subject to the overall FCI limit. The said amount shall be accumulated and adjusted against the overall FCI limit, after being clubbed with the normal incentive admissible in the respective area and scale for the remaining eligible years. The benefit of net tax amount shall be duly reflected in the VAT returns to be filed with Commissioner of Commercial Taxes as per the provisions of law.

### **Stamp Duty Exemption**

To promote industries in the areas under Group 'C' & 'D', the Stamp Duty on the Registration of Property by the Industry has been exempted.

Reduction in the Stamp Duty will also be available to select Industries, as mentioned above, set up under Group 'A'- 25% and 'B'-75%

Any benefit by way of incentives enjoyed by the unit from any other department of the State/Central Government shall, however be adjusted while determining the entitlement of such units under the WBSSIS-2013.

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 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:** 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.

### **11. Incentives to service related activities in Food Processing sector and development of post-harvest infrastructure:**

The units in the large scale sectors shall be entitled to all the admissible benefits under WBSSIS-2013as per scales of investment, with service related activities as explained below:

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11.1. Units set up with the following mechanized facilities jointly or severally,

11.1.1. Grading, sorting, washing and pre-cooling;

11.1.2. Controlled/modified atmosphere, packaging system;

11.1.3. Cold storage (with investment in Plant & Machinery more than Rs. 10 Cr); and

11.1.4. Refrigerated vehicle;

11.2. Multi-purpose cold storage units suitable for storing fruits, vegetables, flowers, fish, meat, milk and milk products;

11.3. Benefits by way of incentives enjoyed by the unit from any other department of the State/Central Government shall, however be adjusted from the eligible IPA amount, if any.

### 12. Mode of Payment and Operational Procedures:

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.

12.1. All the entitlements under different heads of admissible incentive (except WED) due for the respective year, will be credited to the account of the eligible unit towards advance payment of VAT/CST for the next year .

12.2. 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.

12.3. 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.

12.4. Upon receipt of final registration certificate, RC in part- II, certifying the first date of Commencement of Commercial Production, the unit will have to submit application to the Managing Director, WBIDC, praying for release of incentives (except waiver of Electricity Duty) in the prescribed forms. The Forms shall be submitted On-Line first through WBIDC website and the hard copy of the same Forms with acknowledgement no. generated by the system shall be submitted to the MD, WBIDC along with the relevant documents as detailed in the Forms. If WBIDC on scrutiny of the documents is satisfied, it will work out the admissibility of the subsidy and inform the applicant of the quantum of admissibility of such subsidy and the mode of disbursement thereof.

The unit eligible to enjoy benefit under reimbursement on account of waiver of Electricity duty shall be required to submit the prescribed form to the Director of Electricity Duty. The Director of Electricity Duty shall send the following details to the Managing Director, WBIDC:

Period covered under reimbursement	Amount reimbursed	Date of reimbursement

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.

12.5 The unit will also have to apply to the Commissioner, Commercial Taxes, and West Bengal in the form shown at Annexure -V requesting him to certify the total amount of VAT / CST paid during the year in respect of which the application has been made. Such application should be filed at the close of each year.

12.6. 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

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to the Managing Director, WBIDC, certifying the VAT/CST paid during the year under consideration by the unit along with production details.

12.7 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 subject to availability of State Funds 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/CST challan as advance payment of VAT/CST for the year following that for which the certificate has been issued by the Commissioner of Commercial Taxes, West Bengal.

Issuance of sanction letter does not tantamount to immediate disbursement. The eligible subsidies will be disbursed by The Managing Director, WBIDC, as per the standard procedure followed by the Corporation, as and when the funds are made available from the State Government out of the budgetary allocation and as per Government Order authorizing release of funds. The incentive scheme does not communicate any commitment on part of State Government / WBIDC to release incentives in a time bound manner and immediate disbursement should not be construed as a matter of right by the recipients of State incentives.

However, interest @8% on the admitted IPA amount shall be paid in case disbursement cannot be made within three financial years succeeding the financial year in which Tax paid Certificate is issued in favour of a unit to WBIDC by Commissioner of Commercial Taxes(CCT). For example, if CCT issues the Tax paid Certificate for a particular unit in July 2015, interest will be applicable in case disbursement is not made within 31.03.2019.

12.8. In terms of the provisions of WBSSIS-2013, the value of total incentives as applicable to the eligible Unit towards IPA, Stamp Duty refund, EGS, Waiver of Electricity Duty, Anchor unit subsidy, Patent Registration, waiver of land conversion fee taken together shall not exceed 100% of FCI.

12.9. 100% Export -oriented units (to be certified by the Competent Authority) and the units exempted from paying VAT/CST (to be certified by the Sales Tax Authority) will be entitled to waiver of Electricity Duty as laid down in the scheme.

12.10. The accounts shall have to be maintained by the unit in such a manner that it can show clearly the amount of VAT/CST paid in respect of sales made by the unit to which it is entitled to enjoy refund under the WBSSIS-2013.

12.11. 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.

The eligible industrial units shall furnish quarterly status report in the enclosed format to WBIDC with a copy to DI till final disbursement is made.

If an Industrial unit closes down its operation during the period of availing the benefits under this scheme, the disbursement to such unit shall be withheld till such time it resumes its commercial production.

Request for disbursement may be made to WBIDC with following documents/ certificates, on successful running of the Plant for an uninterrupted period of six months after the Unit is reopened:

## The West Bengal State Support for Industries Scheme, 2013

1. Energy consumption Bill for last six months from Power Utility Company;
2. For Excisable items, copy of return submitted to Excise Authority for last two quarters.
3. Otherwise, copy of return submitted to Commercial Taxes Department, Govt. of West Bengal for last two quarters.

If an Industrial unit permanently closes down its operation then undisbursed benefits will be lapsed.

### 13. **Permission from the State Government:**

Prior written permission has to be taken by the Industry from the State Government or its authorized agent at least sixty days prior to the events as listed below during the period of their availing the benefits under this scheme:

- a) Any change in the ownership of the fixed assets;
- b) Unit is closed or shifted to a new location outside West Bengal;

### 14. **Power to amend and/or relax/repeal:**

Notwithstanding anything contained in any of the provisions of the WBSSIS-2013, the State Government may at any time,

14.1. make any amendment to this Scheme or repeal it;

14.2. 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;

14.3. may issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

### 15. **Repeal and Saving:**

15.1. The West Bengal Incentive Scheme WBSSIS 2008 (as amended up to 01.10.2013) shall be repealed and stand substituted by The West Bengal State Support for Industries Scheme, 2013 from the date of commencement of this Scheme.

15.2. In the event of West Bengal Value Added Tax Act, 2003 / CST Act being replaced by any other Act, the provision of the Scheme will apply mutatis mutandis even after the new Act comes into force.

16. This Scheme is issued with the concurrence of the Finance Department, vide their U/O No. 211 Group-C dated, 27.08.2013 and U/O No. 246 Group-C dated, 23.09.2013.

By Order of the Governor,

Sd/-

C. M. Bachhawat

Additional Chief Secretary to the Govt. of West Bengal.

C&I Dept.

## ANNEXURE-I

[See Para 3.13]

### NEGATIVE LIST OF INDUSTRIES

1. Hydrogenated Edible Oil.
2. Hospital, Nursing Home, Clinics, Diagnostic Centre and Laboratories.
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 (except by using non- conventional energy sources including municipal solid waste, solar energy, gas and its distribution pipe line), Transmission & Distribution of electricity.
8. Aquaculture projects.
9. All types of plantation including Tea Plantation and bought leaf tea-processing factory.
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 10, Explanation-I]

Agro and Food Processing Industry will include the manufacturing activities in 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, Vmegar, 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.

# The West Bengal State Support for Industries Scheme, 2013

[See Para 12.11]

## QUARTERLY STATUS REPORT

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

Sir,

I, .....son/daughter/wife of .....  
...../..... Proprietor/ Partner/  
Director/Managing Director/Chairman/Principal Officer on behalf of the Industrial Unit  
known as ..... hereby furnish the quarterly status report the provisions  
of the West Bengal State Support for Industries Scheme, 2013.

- i) Name of the applicant unit :  
Tel. No., Fax No., E-mail id
- ii) No. and date of Final Registration Certificate, RC in part- II, :  
certifying the first date of Commencement of Commercial  
Production issued by the Director of Industries
- iii) Location of the unit :
- iv) Mention the Quarter for data submitting :
- v) Employment created in the Project :  
(status as on the date of submission of the report)

Direct employment		Indirect Employment	
Skilled	unskilled	Skilled	Unskilled

- vi) Name of the goods manufactured in West Bengal :  
for the Unit and item wise production during the quarter
- ix) Tax paid on goods at serial No.2 under the West Bengal Value :  
Added Tax Act, 2003 and CST Act, 1956 for the quarter
- x) Amount of Electricity consumed for production for the quarter :
- xi) Excise Duty Paid (Rs.)on the goods manufactured during the quarter :
- xii) Validity date of the Consent to operate (latest) :

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. I Managing Director/Director/Principal Officer)  
(Strike out whichever is not applicable).



## ANNEXURE-V

[See Para 12.5]

**Format for application for issuing a Certificate showing the VAT & CST paid by the Unit during the year, for which the Certificate is being issued under the West Bengal State Support for Industries Scheme, 2013.**

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, 2013.

1. Name of the Unit and address	
2. Name of the goods manufactured in West Bengal in my own Unit and item wise production during the financial year	
3. Tax paid on goods at serial No.2 under the West Bengal Value Added Tax Act, 2003 and CST Act, 1956 for the year.....	
a. VAT 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 in respect of goods manufactured by the unit and sold outside 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. Final Registration Certificate ( RC in part- II, certifying the first date of Commencement of Commercial Production) No. of the dealer issued by the Director of Industries under WBSSIS-2013	

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. I Managing Director/Director/Principal Officer)

(Strike out whichever is not applicable).

**[See Para 5.2]**

## Application for Preliminary Registration Certificate, RC in Part-I under the West Bengal State Support for Industries Scheme, 2013

(To be submitted in duplicate)

1. (a) Name of the Applicant Unit : \_\_\_\_\_
  - (b) Name of the Group of Companies : \_\_\_\_\_
  - (c) Local Office Address : \_\_\_\_\_  
 Telephone No. : \_\_\_\_\_  
 Fax No. : \_\_\_\_\_  
 e-mail Address : \_\_\_\_\_
  - (d) Address of the Registered Office : \_\_\_\_\_  
 Telephone No. : \_\_\_\_\_  
 Fax No. : \_\_\_\_\_  
 e-mail Address : \_\_\_\_\_
  - (e) Name and Designation of a contact person  
 (not below the rank of General Manager  
 of the company)  
 Telephone No. : \_\_\_\_\_  
 Fax No. : \_\_\_\_\_  
 e-mail Address : \_\_\_\_\_
  - (f) Details of Application Fee deposited  
 Through RTGS / NEFT  
 (RTGS / NEFT details of WBIDC attached  
 in the link file)
2. Whether the Project [against which the Application for Registration under the WBSSIS-2013 is being made] is for \_\_\_\_\_ (please tick any)
- (a) Establishment of a new unit :
  - (b) Expansion project in the existing unit  
 i) with same item :   
 ii) with new item :
  - (c) Expansion project in a new location :
- If Expansion project, details of existing unit :

Location	Incentive Scheme	DI Registration No. & Date	EC / RC Part-II No. & Date	Products/Item	Installed Capacity

## The West Bengal State Support for Industries Scheme, 2013

3. (a) Constitution :  
[Private/Public Ltd/Co-operative/ Partnership/Others]

(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)

Items	As approved by the Financial Institutions/Banks*
Land	
Building	
Plant & machinery	
Misc. fixed assets	
Engineering fees	
Preliminary and preoperative expenses	
Margin money for working capital	
Total	

\*In Case of projects with arrangement of finance from own source, items with cost should be as per DPR.

5.1.1. Means of finance:

(Rs. In lakhs)

Items	Approved Amount
Promoters Contribution	
Term Loans Name of Financial Institutions or Banks	
Unsecured Loans	
Others (if any)	
Total	

## The West Bengal State Support for Industries Scheme, 2013

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) :

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 names) :

8. Whether the applicant is/was registered under S.S.I (If yes, cancellation certificate from GM/DIC shall be submitted) :

Certificate Number :

Date :

9. Factory registration No. :

Fire License No. :

Details of Permission from Joint Chief Controller of Explosives (GOI) :

10. Number and date of Govt. of India approval in the form of Secretariat for Industrial Assistance

Acknowledgement reference No./Date :

Letter of Intent No./Date :

Industrial License No./Date :

Other Govt. approval, if any, No./Date :

11. Power requirement (KV A) :

Source

Requirement

12. Employment potential in the project : 

Direct	Indirect

13. (a) Whether the location conforms to WBPCB norms(attach NOC)

NOC No. & Date :

(b) Category under which the Project falls (please tick) :

Green	Orange	Red	Special Red
-------	--------	-----	-------------

## The West Bengal State Support for Industries Scheme, 2013

14. Estimated daily requirement of water and source of supply :

Source	Requirement
<input type="text"/>	<input type="text"/>

15. \*Whether the applicant was accorded registration Certificate

/RC Part II by the Directorate of Industries and Eligibility

Certificate by WBIDC under the West Bengal Incentive Scheme,

1971/1978/1983/1989/1993/1999/2000/2004/2008 (Part-II). If so,

(a) D.I. registration Certificate Number and Date. :

(b) Eligibility Certificate/ RC Part -II 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 15. :

\* Annex Statement, if required

16. Project Land Details

Nature of land (please tick) :

Private land	Vested land	Ind. Park	Growth Center	EOU	Others
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Schedule of Land

Area of land (In acre) :

Location & District :

Police Station :

Plot No / Dag No :

Mouza Name :

J.L. No :

RS Khatian No. :

LR Khatian No :

Mutation Certificate No. & Date :

## 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 License/other Government approval.
- (d) A detailed Project report including reports on Pollution Control measure.
- (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) Photocopy of the audited annual reports (Audit report, Directors report, Balance sheet and Profit & Loss Account) 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).
- (j) Mutation Certificate or Possession Certificate in case of Industrial Park / Industrial Growth Center of WBIDC/WBIIDC.

**Note: For clearances/registrations/ approvals from different Agencies under Govt. of West Bengal, Single Window Cell of SHILPA SATHI in WBIDC may be contacted.**

**For Office Use:**

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

## CHECK LIST

### FORM NO. - I

1. Acknowledgement no. on On-line submission :
2. Documents submission :

Documents to be enclosed with Form	Put (✓) tick mark
A copy of the Memorandum and Articles of Association issued by the Registrar of Companies	
A statement of the names and addresses of the Director/ Partners/Owners of the company	
A copy of the Acknowledgement Reference No. by SIA/ Letter of Intent /Industrial License/other Government approval	
A detailed Project report including reports on Pollution Control measure	
Photocopy of sanction letter from the FI sanctioning loan / Appraisal report from WBIDC for self-financing project.	
Photocopy of the audited annual reports (Audit report, Directors report, Balance sheet and Profit & Loss Account) for last 3 years	
A list of plant and machinery required for the project (with value)	
Statement in respect of requirement of raw material for the project (including names and quantity required per annum)	
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)	
Mutation Certificate or Possession Certificate in case of Industrial Park / Industrial Growth Center of WBIDC/WBIIDC.	
NOC (Consent to establish) from WBPCB	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

[See Para 5.3]

**Application for Final Registration Certificate, RC in Part-II certifying the first date of Commencement of Commercial Production under the West Bengal State Support for Industries Scheme, 2013**

(To be submitted in duplicate)

1. (a) Name of the Applicant Unit :  
 (b) Location :  
 (c) No. and date of preliminary Registration Certificate, RC in Part-I issued by the Director of Industries :  
 (d) Acknowledgement No. on On-Line submission :  
 (e) Conversion Certificate No. & Date of The Project Land :  
 (f) i) Wants to avail benefits as Power Intensive Unit as per Cl. 9.4 of WBSSIS2013 : Yes / No  
 ii) If yes, attach necessary certificate from Power Utility Company certifying the Unit as Power Intensive Unit :
2. Project cost :

(Rs. In lakhs)

As per Appraisal Memo of FI/Bank Or, As per DPR for self finance Project	<b>Approved cost</b>	<b>ACTUAL COST INCURRED</b> From.....(not before 01.04.2013) Upto.....
Total fixed capital investment as per terms of the scheme in Plant & machinery including Pollution Control equipment		



## The West Bengal State Support for Industries Scheme, 2013

3. Means of finance :

(Rs. In lakhs)

	Approved	ACTUAL
		From.....(not before 01.04.2013) Upto.....
i) Promoter's Contribution		
ii) Term Loans Name of FI/ Banks		
iii) Unsecured loans		
iv) Others, if any		
Total		

4. Name of items of production / Activity

Items of manufacture

Annual capacity

5. Date of application to Directorate of Electricity Duty :

In prescribed form

6. Employment details :

	Direct	Indirect

7. Date of submission of Part B of IEM :

8. Submission of Progress Report in Prescribed format :

9. Production/Activity figure and Electricity charges :  
for the Preceding / succeeding three months  
in Relevant units (attach separate sheet, if necessary)

1	
2	
3	
4	
5	
6	

10 Power connection/ Installation Certificate :

11. First Electric Bill and date there-of :

12. Certificate of Registration with :

S.T.(Form 2/ Form 24)

13. Excise Challan/ 1<sup>st</sup> invoice :

14. Certification from independent authority :

(C.A.&C.E's certificate w.r.t. CCP)

## The West Bengal State Support for Industries Scheme, 2013

15. NOC (Consent To Operate) for the Item \_\_\_\_\_ :  
 mentioned in RC and should be strictly  
 valid from the first date of CCP.( if valid date of NOC is not granted by WBPCB)
16. For Expansion Programme (apart from above documents) :

a)

Elec. Bill differentiation and Production Differentiation	Month	Electricity Charges (Gross)	Production

- b) Certification from independent authority \_\_\_\_\_ :  
 (C.A & C.E's certificate w.r.t. CCP)

c)

Changes in appropriate unit:	Item	Before CCP	After CCP
	P&M		
	Man-power		
	Annual capacity		

### 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)**  
**Seal of the Industrial Unit**

Place :

Date :

### 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 Certificates from a Chartered Accountant as per Annexure-A & Annexure-B;
- 5 Copies of documents as required against sl. Nos. 5 & 7-16 of this Form.

## CHECK LIST FORM NO. - IA

1. Acknowledgement no. on On-line submission :
2. Documents submission :

Documents to be enclosed with Form	Put (✓) tick mark
A copy of Techno-Economic Feasibility Report	
A copy of Loan sanctioning letter issued by Financial Institution	
Auditor's / CA's Certificate for utilization of fund	
Certificates from a Chartered Accountant as per Annexure-A & Annexure-B	
Copies of documents as required against sl. Nos. 5 & 7-16 of this Form.	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

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 application in Form No. 1A & the following statement 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.

Project Cost

(Rs. in lakh)

Item (as per Appraisal Memo of FI/Bank Or, as per DPR for self-finance Project)	Approved Cost	Actual Cost incurred (from..... to .....)
Land		
Building		
Plant & machinery & Pollution Control Devices*		
Misc. fixed assets		
Engineering fees		
Preliminary and preoperative expenses		
Margin money for working capital		
<b>Total</b>		

\*Annexure- B submitted separately with respect to item wise details of Plant & machinery and Pollution Control Devices.

## The West Bengal State Support for Industries Scheme, 2013

Means of finance	(Rs. In lakhs)	
	Approved	ACTUAL
		From.....(not before 01.04.2013) Upto.....
i) Promoter's Contribution		
ii) Term Loans Name of FI/ Banks		
iii) Unsecured loans		
iv) Others, if any		
<b>Total</b>		

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 a Chartered Accountant

Schedule of P & M ( including Pollution Control Derives) created as on ..... by M/s..... in respect of its ..... project at ..... West Bengal.

### Break-up of Costs Included in the Value of Assets

Sl No.	Description of the P&M (Item wise break up as per Appraisal memo of FI/Bank Or, DPR for Self-financed project)	Qty	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 (0)
1	2	3	4	5	6	7	8	9	10

## The West Bengal State Support for Industries Scheme, 2013

### Break-up of Costs Included in the Value of Assets (contd.)

Basis (CIF / FOB) Value	Customs/ Excise Duty charges			Freight, Insurance and Handling	Sales Tax		Service Tax	Education Cess	Others, if any (Specify)
	Custom Duty	CVD	ED		CST	VAT			
11	12	13	14	15	16	17	18	19	20

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

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. .... 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 of the Chartered Accountant

Name of the Firm:

Date:

Registration No. :

Place:

(Seal of the Chartered Accountant)

#### For Office Use:

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

[See Para 7.3]

**Application for Grant of Employment Generation Subsidy  
under The West Bengal State Support for Industries Scheme, 2013.**

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,  
2013.

The necessary particulars are furnished below:

- i) Name of the applicant unit :
- ii) No. and date of Final Registration Certificate, RC in part- II, :  
certifying the first date of Commencement of Commercial  
Production issued by the Director of Industries
- iii) Employment created in the Project :

Employment Bank	Direct employment		Indirect Employment	
	Skilled	unskilled	Skilled	Unskilled
Within state				
Outside state				
Total				

- iv) Details of code No. allotted to the employer by :
  - (a) Regional Provident Fund Commissioner :
  - (b) Director, ESI :
- v) 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		

## The West Bengal State Support for Industries Scheme, 2013

vi) Percentage of Employees recruited through Employment Bank 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.
4. Copy of Form No. 12 and Form 3A as submitted to EPFO

**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**

Date:

**Seal**

Place:

# The West Bengal State Support for Industries Scheme, 2013

## CHECK LIST

### FORM NO. - II

1. Acknowledgement no. on On-line submission :
2. Documents submission :

<b>Documents to be enclosed with Form</b>	<b>Put (✓) tick mark</b>
Copies of documents regarding contributions made to ESI/EPF	
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.	
Certificate from the Regional Provident Fund Commissioner/ Director, ESI as per Annexure - A	
Copy of Form No. 12 and Form 3A as submitted to EPFO	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

**FORM NO.- III**

[See para 7.4]

### **Application for Refund of Stamp Duty under the West Bengal State Support for Industries Scheme, 2013**

To : The Managing Director

West Bengal Industrial Development Corpn. Ltd.

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 "Refund of Stamp Duty and Registration Fee" in terms of the provisions of the West Bengal State Support for Industries Scheme, 2013.

The necessary particulars are given below:



## The West Bengal State Support for Industries Scheme, 2013

- i) Name of the applicant unit :
- ii) No. and date of Final Registration Certificate, :  
RC in part- II, certifying the first date of  
Commencement of Commercial Production issued  
by the Director of Industries
- iii) Location of the land identified
  - a) Name of the location :
  - b) Municipality :
  - c) Block :
  - d) Post Office :
  - e) District :
- iv) Registration Office
  - a) Name :
  - b) Address :
  - c) Telephone No. :
  - d) Fax No. :
- v) Schedule of land(details) Area, Mouza :  
Dag No., JL No. Plot No. etc.
- vi) Stamp Duty Paid :

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

In case of submission of wrong information, I hereby undertake to refund the entire amount of incentives enjoyed by way of refund of payment.

**Signature of the applicant**

Date:

**Name and status of the signatory**

Place:

Seal of the applicant unit

### **Documents to be enclosed:**

1. Schedule of lands
2. Sketch map of the land purchased.
3. Documents showing payment of stamp Duty.
4. Certificate from Registering Authority Certifying the amount paid as Stamp Duty.
5. Certificate for FI Certifying the value / Quantum of land.

# The West Bengal State Support for Industries Scheme, 2013

## CHECK LIST FORM NO. - III

1. Acknowledgement no. on On-line submission :
2. Documents submission :

Documents to be enclosed with Form	Put (✓) tick mark
Schedule of lands.	
Sketch map of the land purchased.	
Documents showing payment of stamp Duty.	
Certificate from Registering Authority Certifying the amount paid as Stamp Duty.	
Certificate for FI Certifying the value / Quantum of land.	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

**FORM NO.-IV**

[See Para 7.1;8.1]

### **Application for Grant of Industrial Promotion Assistance under The West Bengal State Support for Industries Scheme, 2013.**

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, 2013.

The necessary particulars are furnished below:-

- 1) No. and date of RC in part-II, certifying the first date of Commencement of Commercial Production issued by the Director of Industries:

## The West Bengal State Support for Industries Scheme, 2013

- 2) Fixed capital investment made in Plant and Machinery as per RC II :
- 3) Amount of VAT/CST paid of the item of the approved project during the preceding year ending on 31st March :
- 4) Production made of the item of the approved project during the preceding year ending on 31st March :
- 5) Whether the Unit is under production at the time of this application made :  
(Please write Yes / No)
- 6) Amount of IPA claimed :
- 7) Employment generated in the unit :
  - a. Direct
  - b. Indirect
  - c 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 Unit

### **Documents to be enclosed:-**

1. A copy of the RC in part- II, certifying the first date of Commencement of Commercial Production.
2. Certificate from the Environmental Engineer of WBPCB of the concerned District that the unit is not discharging any hazardous waste in the locality.

# The West Bengal State Support for Industries Scheme, 2013

## CHECK LIST FORM NO. - IV

1. Acknowledgement no. on On-line submission :
2. Documents submission :

Documents to be enclosed with Form	Put (✓) tick mark
A copy of the RC in part- II, certifying the first date of Commencement of Commercial Production.	
Certificate from the Environmental Engineer of WBPCB of the concerned District that the unit is not discharging any hazardous waste in the locality.	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

**FORM NO.-V**

[See para 9.1]

### Application for Grant of Anchor Unit Subsidy under the West Bengal State Support for Industries Scheme, 2013

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

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 Anchor Unit Subsidy' in terms of the provisions of the West Bengal State Support for Industries Scheme, 2013.

The necessary particulars are given below:

- i) Name of the applicant unit :

## The West Bengal State Support for Industries Scheme, 2013

- ii) Office Address :
- Tel. No.
- Fax No.
- e-mail
- iii) Factory Address :
- Tel. No.
- Fax No.
- e-mail
- iv) No and date of RC in part- II, certifying the first date of Commencement of Commercial Production, issued by Director of Industries :
- v) Manufacturing item of the approved project :
- vi) Investment made :
- viii) Employment Generated :
- ix) Present status of the Unit :

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**  
**Name and status of the signatory**

Date:

Place:

Seal of the applicant unit

### **Documents to be enclosed:**

- i) Copy of RC in part- II, certifying the first date of Commencement of Commercial Production issued by Director of Industries.
- ii) Certificate from Sub-Divisional Officer certifying the genuinity of the case for availing the benefit.

CHECK LIST  
FORM NO. - V

- 1. Acknowledgement no. on On-line submission :
- 2. Documents submission :

Documents to be enclosed with Form	Put (✓) tick mark
Copy of RC in part- II, certifying the first date of Commencement of Commercial Production issued by Director of Industries.	
Certificate from Sub-Divisional Officer certifying the genuinity of the case for availing the benefit.	

Signature of the officer

Name and Designation of the officer

Date :

Time:

FORM NO.-VI

[See para 9.2]

**Application for Grant of Financial Assistance for Patent Registration  
under the West Bengal State Support for Industries Scheme, 2013**

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

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 Financial  
Assistance for Patent Registration' in terms of the provisions of the West Bengal State Support  
for Industries Scheme, 2013.

The necessary particulars are given below:

- i) Name of the applicant unit :

## The West Bengal State Support for Industries Scheme, 2013

- ii) Office Address :
- Tel. No.
- Fax No.
- e-mail
- iii) Factory Address :
- Tel. No.
- Fax No.
- e-mail
- iv) No and date of RC in part- II, certifying the first date of Commencement of Commercial Production, issued by Director of Industries :
- v) Manufacturing item of the approved project :
- vi) Details of successfully generated, registered & accepted Patents based on original work /research :
- vii) Present status of the Unit :

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**  
**Name and status of the signatory**

Date:

Place:

Seal of the applicant unit

### **Documents to be enclosed:**

- i) Copy of RC in part- II, certifying the first date of Commencement of Commercial Production issued by Director of Industries.
- ii) Copy of application filed.
- iii) Copy of Patent Certificate.
- iv) Receipt of payment made (in original) from the concerned Authority for availing the benefit.

**CHECK LIST  
FORM NO. - VI**

1. Acknowledgement no. on On-line submission :  
2. Documents submission :

<b>Documents to be enclosed with Form</b>	<b>Put (✓) tick mark</b>
Copy of RC in part- II, certifying the first date of Commencement of Commercial Production issued by Director of Industries.	
Copy of application filed.	
Copy of Patent Certificates.	
Receipt of payment made (in original) from the concerned Authority	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

**FORM NO. -VII**

**[See para 7.2]**

**Application for waiver of Electricity Duty under the West Bengal State Support for Industries Scheme, 2013**

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 West Bengal State Support for Industries Scheme, 2013.

The necessary particulars are given below:

i) Name of the applicant unit :



## The West Bengal State Support for Industries Scheme, 2013

- ii) Office Address :  
Tel. No.  
Fax No.  
e-mail
- iii) Factory Address :  
Tel. No.  
Fax No.  
e-mail
- iv) No and date of RC in part- II, certifying the first date of Commencement of Commercial Production, issued by Director of Industries :
- v) Manufacturing item of the approved project :
- 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 meters 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  
Name and status of the signatory**

Date:

Place:

Seal of the applicant unit

### **Documents to be enclosed:**

- i) Copy of RC in part- II, certifying the first date of Commencement of Commercial Production 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)

CHECK LIST  
FORM NO. - VII

1. Acknowledgement no. on On-line submission :
2. Documents submission :

<b>Documents to be enclosed with Form</b>	<b>Put (✓) tick mark</b>
Copy of RC in part- II, certifying the first date of Commencement of Commercial Production issued by Director of Industries.	
Copy of documents regarding supply of electricity to the unit	
Copy of last Electricity Bill	

**Signature of the officer**

**Name and Designation of the officer**

**Date :**

**Time:**

## NOTES

## NOTES

## NOTES



**WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.**

*M a k i n g   t h i n g s   h a p p e n*

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