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HARYANA GOVERNMENT

INDUSTRIES AND COMMERCE DEPARTMENT

SECRETARY FOR INFORMATION TECHNOLOGY

Notification

The 8th January, 2020

No. 25/01/2020-4IB-I.— In suppression to the notification no. 49/43/2015-4IB1 dated 14.09.2019 which had superseded the earlier notification no. 49/43/2015-4IB1 dated 06.01.2017 regarding scheme of "Investment Subsidy on VAT/SGST" issued under the provision of Chapter 12 of Enterprises Promotion Policy, 2015 notified vide No. 49/43/2015-4IB1 dated 14th August, 2015, the Governor of Haryana is pleased to notify the revised scheme of "Investment Subsidy on VAT/ SGST" for Ultra Mega Projects, Mega projects, Large Units, Micro, Small and Medium, Textile Sector, Agro and Food processing sector, Footwear Sector and Defence/Aerospace/Electronics/ Auto Components/ Railways.

1. Objective:

The vision of new Industrial Policy is to position Haryana as a pre-eminent Investment destination and facilitate balanced regional and sustainable development supported by a dynamic governance system. In order to implement the vision, it was felt that infrastructure support and ease of doing business alone will not be able to attract investment in the backward areas rather there is a need to provide one of the major fiscal incentive of investment subsidy on VAT/ SGST for reducing cost of doing business to make the industry competitive and sustainable.

2. Quantum of Assistance for New/ Expansion/ Diversification Units:

i. Ultra Mega projects:

The Ultra Mega Projects shall be offered special package of incentives by Haryana Enterprises Promotion Board including mixed land use, allotment of land at a price to be decided by the Government etc. throughout the State. The quantum of investment subsidy on VAT/ SGST shall be decided by the Haryana Enterprises Promotion Board.

ii. Mega projects:— 75% of VAT/SGST net paid for first 5 years, 35% for next 3 years in 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'C' category blocks; 30% for first 5 years, 15% for next 3 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment.

Note.— Haryana Enterprise Promotion Board may also consider for providing special package of incentives for Mega projects having potential to develop ancillary enterprises.

- iii. **Large units:**— 75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'C' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment for new enterprises.
75% of VAT/SGST net paid in 'D' category blocks for 7 years, 50% in 'C' category blocks for 5 years on 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment on expanded FCI.
- iv. **Micro, Small and Medium Enterprises:**— 75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'C' & 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment for new enterprises.
75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'C' & 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'B' category blocks provided atleast 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment of the expanded FCI.
- v. **Mega, Large & MSMEs of Textile sector (apparel/ knitting/ embroidery/ technical textiles/ ginning, cotton spinning/ power loom):**— 75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'C' & 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment for new enterprises.
75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'C' & 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'B' category blocks provided atleast 50% additional investment in plant and machinery for expansion/diversification of existing unit with cap of 100% of new fixed capital investment of expanded FCI in case of Large and MSMEs.
Note.— The projects undertaking expansion/diversification with the criteria of Investment and employment as defined in Clause-3(ii) shall be treated as Mega Projects.
- vi. **Mega, Large & MSMEs of Agro and Food processing sector:**—
75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'B', 'C' & 'D' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment for new enterprises.
75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'B', 'C' & 'D' category blocks provided atleast 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment of the expanded FCI in case of Large and MSMEs.
Note.— The projects undertaking expansion/diversification with the criteria of Investment and employment as defined in Clause-3(ii) shall be treated as Mega Projects.
- vii. **Mega, Large & MSMEs of Footwear Sector (value addition products excluding leather processing) :**— 75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'C' & 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment for new enterprises.
75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'C' & 'D' category blocks; 50% for first 5 years, 25% for next 3 years in 'B' category blocks provided atleast 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment of the expanded FCI in case of Large and MSMEs.
Note.— The projects undertaking expansion/diversification with the criteria of Investment and employment as defined in Clause-3(ii) shall be treated as Mega Projects.
- viii. **Mega, Large & MSMEs of Defence/ Aerospace/ Electronics/ Auto/ Auto Components sector:**— 75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'B', 'C' & 'D' category blocks from the date of commencement of commercial production with cap of 100% of new fixed capital investment for new enterprises.
75% of VAT/SGST net paid for first 7 years, 35% for next 3 years in 'B', 'C' & 'D' category blocks provided atleast 50% additional investment in plant and machinery for expansion/ diversification of

existing unit with cap of 100% of new fixed capital investment of the expanded FCI in case of Large and MSMEs.

Note.— The projects undertaking expansion/diversification with the criteria of Investment and employment as defined in Clause-3(ii) shall be treated as Mega Projects.

- ix. **Large service enterprises:-** 50% of net VAT/SGST paid for new enterprise for a period of 5 years in 'B', 'C' & 'D' category blocks from the date of commencement of service of new service enterprise with cap of 90% of new FCI as defined service enterprises under Clause-3(iv).
- x. **Note:** The amount of investment subsidy shall be limited to maximum cap of 100% of new fixed capital investment for Mega, Large, Medium, Small, Micro units and 90% for Large service enterprises as defined above under para no.-2.

3. Definitions:

- i. **Net SGST :** Net SGST to be considered for reimbursement means that the eligible unit will be entitled to get reimbursement of SGST amount paid through cash ledger against the output liability of SGST on sale of eligible products. The eligible unit shall first have to utilize all the eligible ITC including eligible ITC of IGST available in its Credit Ledger, against the SGST output liability, before adjusting the SGST amount through Cash Ledger.
- ii. **Ultra Mega Project :**
Iconic projects in manufacturing enterprises, tourism, wholesale markets and logistics etc. which bring in mega investments minimum of US\$1 billion (Rs. 6000 crore) on land area of minimum 500 acres and have a cascading impact on the local economy in particular and the State Economy in general and generate huge employment opportunities.
- iii. **Mega Project :**
Mega projects are the projects involving fixed capital investment of over Rs. 100 Crore and above, or generating direct employment of more than 200 persons in 'D' category blocks and fixed capital investment over 100 crore or generating direct employment of more than 500 persons in 'B' & 'C' category blocks. The projects undertaking expansion/ diversification with same criteria of Investment and Employment shall also be treated as Mega Projects. Besides, the projects related to manufacturing sector, other sector projects including Health, Education, Skill Development, Research & Development, Logistics, Testing Labs, exhibition centers, power sector etc. would also qualify as Mega Projects subject to fulfilling the above mentioned criteria.
- iv. **Large Manufacturing Enterprise:**
Where the investment in plant & machinery is more than 10 crore rupees (or over and above of limit of Medium units defined under MSMED the Act, 2006 time to time) and does not exceed 100 crore rupees.
- v. **Large Service Enterprise:**
Health care, Education (skill development, Raining-cum-incubation centres), IT, Logistics, Warehousing (Cargo handling service etc.), Bulk courier services, Industrial R&D Labs, Industrial Testing labs, Engineering & Design services, Equipments rental & leasing (construction & Industry related), Equipment maintenance & repair, environmental serves (Sewage/ refuse disposal), Entertainment Parks except Cinema Halls having investment in Building and equipment more than Rs.10 crore. [Any other service enterprise notified by the State Government for inclusion in the list from time to time].
- vi. **Medium Enterprises:**
Where the investment in plant & Machinery in more than 5 crore rupees but does not exceed 10 crore rupees in case of manufacturing enterprise or amended under MSMED the Act, 2006 from time to time.
- vii. **Small Enterprises:**
Where the investment in plant & machinery is more than 25 lakh rupees but does not exceed 5 crore rupees in case of manufacturing enterprise or amended under MSMED the Act, 2006 from time to time.
- viii. **Micro Enterprise:**
Where the investment in plant & machinery does not exceed 25 lakh rupees in case of manufacturing enterprise or amended under MSMED the Act, 2006 from time to time.

4. Eligibility Criteria of the Industrial Units:

- (a) The Industrial Units must comply with the following conditions:
- (i) The Ultra, Mega and Large units should have filed IEM with Department of Industrial Policy and Promotion, GoI.
 - (ii) The Micro, Small and Medium enterprise should have filed EM part-II/ Udyog Adhaar Memorandum with concerned District Industries Centre and obtained VAT/SGST registration.
 - (iii) The new investment in land, building, plant & machinery shall only be considered while working out eligible Fixed Capital Investment.
 - (iv) The unit should not have been placed in the restrictive list as notified by the State government from time to time.
 - (v) The unit should have obtained NOC/CLU from competent Authority if applicable.
 - (vi) The unit should be in commercial production.
 - (vii) The unit should be in regular production at the time of disbursement and the subsidy shall not be released to the closed unit.
 - (viii) The incentive shall exclude any refunds entitled to be obtained by the taxpayer on account of exports or deemed exports.
 - (ix) The incentive shall not apply to any tax that may become payable due to any show-cause notice issued by the department on the grounds of collusion, fraud, misinterpretation and other similar grounds mentioned in the GST law requiring penal action.
 - (x) The incentive shall not be given in respect of any tax credits which the tax payer has failed to avail on any grounds whatsoever (e.g. late filing of prescribed return or fraudulent conduct of supplier etc.).
 - (xi) Only the eligible products shall be manufactured under the unit availing the scheme and the benefit of the scheme shall be restricted to the eligible products.
 - (xii) No other business shall be conducted from the registration under which the scheme is availed.
 - (xiii) The Eligible Enterprise Unit (EEU) shall first exhaust the available credit while discharging its output liability towards State GST.
 - (xiv) Regarding grant of Investment Subsidy benefit on State GST in case of expansion/diversification, such units shall be required to obtain new GST TIN No. for maintaining separate accounts pertaining to manufacturing and sale of products.
 - (xv) The Eligible Enterprise Unit (EEU) in case of expansion/ diversification will obtain separate registration under GST for such expansion/diversification. The separate books of accounts will be maintained by such units for existing unit as well as the expanded unit. The turnover of existing units should not be lower than the average sales turnover for the previous three years, or lesser period if the existing unit is in operation for less than three years, as the case may be, during the period of investment subsidy entitlement. In case separate registration is not feasible for a unit of expansion at the same business place, the highest turnover reflected by the existing unit in the last three years will be considered as the turnover of the existing unit during the period of investment subsidy entitlement. Any failure of the EEU to comply with the above conditions will render it liable for withdrawal of the benefit of the Investment subsidy entitlement for the remaining eligibility period. The DETC certificate to be issued as per performa in Annexure-IV-A.
 - (xvi) In case of units which have opted for composition levy U/s 10 of the Haryana GST Act, 2017, the incentives shall be linked to the amount paid by such unit to the State and quantum of reimbursement provisioned shall be applied to the amount paid, as per the returns filed by the unit.
 - (xvii) If the eligible unit has shown its inter-state supplies as intra-state supplies through intermediary/ marketing network/or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then benefit to the eligible unit shall be liable to be cancelled with effect from the date of such contravention, and the eligible unit shall be liable to return forthwith the incentives availed together with interest @18% per annum.
 - (xviii) The investment subsidy amount released to the enterprise shall be liable to be recovered at any time if it is discovered that it has been obtained by fraud, deceit, misrepresentation, mis-statement or concealment of material facts.

- (xix) The investment subsidy on net VAT/SGST shall not be released to the unit in the following circumstances:
- a. Disposal or transfer by the unit or any of its fixed assets adversely affecting its manufacturing or production capacity.
 - b. Closing down of its Industrial activities.
- (b) “New Fixed Capital Investment” for purposes of benefit means investment in –
- (i) Land under use
 - (ii) New construction
 - (iii) Plant and machinery (including Generating Set), tools and equipments which have not been used before in India.

Note I – In case the unit is setup on leased land, the investment in new construction shall be included in fixed capital investment only if the land is on irrevocable lease for a minimum period of ten years from the date of commercial production.

Note II – Transfer of plant and machinery from the same or different unit anywhere else shall not be considered towards fixed capital investment of plant and machinery.

Note III – The entire fixed investment made before going into commercial production shall be considered while calculating eligible fixed capital investment for capping of benefit.

Note IV – For Special Package of Incentives approved by Haryana Enterprises Promotion Board (HEPB) in case of Mega Projects - The entire fixed investment made within 03 years from date of approval of Special package of incentives by HEPB in case of Mega Projects shall be considered while calculating Eligible Fixed Capital Investment for capping of benefit.

- (i) “New Industrial Unit” means an industrial unit which has come into commercial production after 14.08.2015.
- (ii) “Expansion/ Diversification” means 50% additional investment in plant and machinery of the investment in plant and machinery of existing unit made in one go.
- (iii) “Existing unit” means an industrial unit which had come into commercial production before coming into force of this scheme i.e. by 14.08.2015.
- (iv) “Commercial Production” means and refers to the date of first sale bill issued by the industrial unit.

5. Commencement and Applicability:

The Scheme shall commence with effect from 15.8.2015 and investment subsidy on net VAT/SGST shall be admissible for the units, which have gone into production after 14.08.2015 or which have taken effective steps for establishment of Industrial unit before 14.08.2020. The Industrial unit shall file IEM/Udyog Adhaar Memorandum (UAM).

“Effective steps” means an Industrial unit which fulfils the following conditions-

- (i) has arranged land or premises by way of purchase, allotment/ transfer, registered lease/rent;
- (ii) has obtained sanction for raising finance from financial institution if applicable or has made adequate arrangement for investments to the satisfaction of competent authority;
- (iii) has applied for CLU/NOC if applicable;
- (iv) such unit would start commercial production within two years i.e. before 14.08.2022.

6. Procedure :

- a. Application on prescribed Form (Annexure-I) for the grant of Investment subsidy along with listed documents would be submitted to the Director of Industries & Commerce on web portal of the department within three months of closing of the financial year or date of notification of the scheme, whichever is later.
- b. The application would be processed and examined. The deficiencies, if any, would be communicated to the applicant through portal within a period of 20 working days and the applicant would be given a time period of eight weeks to rectify the deficiencies so pointed out.
- c. After completion of case, the unit shall be inspected by the concerned Joint Director/Deputy Director, District Industries Centre in case of MSMEs and by the Additional Director in case of Large and Mega Projects for ascertaining new investment.

- d. In case, the deficiencies are not removed within prescribed period, the claim shall be filed by the Competent Authority, under intimation to the party through e-mail. The enterprise shall not be required to submit any additional document other than specified under Annexure-I without approval of competent authority.
- e. The claim application so filed may be reopened with the orders of Principal Secretary Industries & Commerce provided request for the same is received within a period of 30 days from the date of rejection of the claim by the designated Competent Authority.

7. Competent Authority for Sanction:

- i. Haryana Enterprise Promotion Board shall consider and approve scheme for Special package of incentives for Ultra Mega Projects and Special package of incentives for Mega Projects over and above Standard package of incentives.
- ii. Director, Industries & Commerce shall be competent authority for approval and sanction for Large and Mega Projects/Ultra Mega Projects.
- iii. Additional Director Industries shall be competent authority for approval and sanction for Micro, Small & Medium Enterprises.
- iv. Investment Subsidy shall be sanctioned within 30 days from the date of completion of the claim by the competent authority.

8. Time Limit:

An enterprise shall forfeit its entitlement for the investment subsidy on VAT/SGST, if it does not submit its claim, complete in all respects within three months of the closing of financial year for which incentive is being claimed or date of notification of the scheme, whichever is later.

9. Interpretation/ Clarification:

Administrative Secretary Industries & Commerce, Haryana shall be competent to make interpretation/ clarification of provisions of this scheme.

10. Appeals:

Appeal against an order passed by the Competent Authority shall lie with the Administrative Secretary, Industries & Commerce, Haryana within a period of 30 days from the date of communication of the order appealed against. The order passed by the Administrative Secretary in appeal shall be final.

11. Power to condone delay in submission of application:

- (i) The Director, Industries & Commerce Department, Haryana shall be competent to condone the delay upto a period of 03 months after the prescribed time limit.
- (ii) The Administrative Secretary, Industries & Commerce Department, Haryana shall be competent to condone the delay for a period more than 03 months but upto a period of 06 months after the prescribed time limit.

Provided that the competent authority is satisfied with the reasons of late submission of the application on the basis of the substantial evidence/ documents/ arguments presented by the applicant.

12. Penal Action:

- (i) At any time if it is found that assistance from government has been availed on the basis of any false information, the applicant shall besides refunding assistance with compound rate of interest @ 12% per annum and facing legal action, will be debarred from grant of any incentives/assistance from the State Government and shall be recoverable as arrears of land revenue.
- (ii) If the eligible unit has shown its inter-state supplies as intra-state supplies through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then benefit to the eligible unit shall be liable to be cancelled with effect from the date of such contravention, and the eligible unit shall be liable to return forthwith the incentives availed together with interest @18% per annum.

T.V.S.N. PRASAD,
Additional Chief Secretary to Government of Haryana,
Industries and Commerce Department.

Application format for claiming Investment subsidy on VAT/SGST.

Sr. No.	Particulars	Details
1.	Name of the applicant (Authorized person of the unit)	
2.	Name & Address of the unit with telephone no. and e-mail	
3.	Name of the block in which unit is located and category(B/C/D)	
4.	Category of the unit (Micro/Small/ Medium/Large/ Mega/ Ultra Mega)	
5.	IEM/ EM part-II/ Udyog Adhaar Memorandum no. and date	
5A.	Date of approval of Special Package of Incentives by HEPB in case of Mega Projects	
6.	Item of manufacture/processing	
7.	Whether the project is new/ expansion/diversification	
7A	(a) VAT/GST TIN No. of New Unit.	
	(b) VAT/GST TIN No. of existing unit	
	(c) VAT/GST TIN No. in case of expansion/diversification unit.	
8.	(i) Details of Total New Fixed Capital Investment in original value (Attach CA Certificate) (ii) Land (iii) Building (iv) Plant & Machinery/ Equipments (in case of expansion/ diversification furnish above information regarding existing and additional investment separately)	
9.	Details of net VAT/SGST deposited by the unit during the financial year for which claim has been filed (Attach DETC Certificate):	
(i)	Quarter ending 30.06.20_____	
(ii)	Quarter ending 30.09.20_____	
(iii)	Quarter ending 31.12.20_____	
(iv)	Quarter ending 31.03.20_____	
	Total	
10.	Quantum of claim admissible as per scheme applicable	
11.	Details of investment subsidy claimed earlier year-wise.	
12.	Date of commencement of commercial production.	

13. The copies of documents to be attached with the application:

- i. Copy of Certificate of Incorporation/ Partnership deed.
- ii. Copy of Board resolution/ Power of attorney.
- iii. Copy of IEM/ EM Part-II/ Udyog Adhaar Memorandum.
- iv. Copy of letter of approval of Special Package of Incentives by HEPB, if any.
- v. CA Certificate regarding fixed capital investment in land, building, Plant & machinery (**Annexure-II**)

-
- (existing and investment for expansion in case of existing units & investment for new units separately)/
Annexure-II-A in case of Special Package of Incentives approved by HEPB.
- vi. List of new Plant & Machinery (Date of purchase-Name of the Plant & Machinery/Equipments - Value in Rs. (**Annexure-III**).
 - vii. Copies of the purchase invoices of plant & machinery/ equipments in sequence of the details mentioned under **Annexure-III**.
 - viii. Audited balance sheet of the unit of last year (Applicable in case of existing Enterprises).
 - ix. Certificate from Deputy Excise & Taxation Commissioner of concerned district regarding net State GST deposited by the unit during the Financial Year for which claim has been filed (**Annexure-IV or Annexure-IV-A**, whichever is applicable).
 - x. Copy of first sale bill.
 - xi. Affidavit as per **Annexure-V**.

Signature of the applicant
(with seal)

Undertaking/Declaration (to be submitted on non-judicial stamp paper of Rs.50/- (Min) duly sworn before a Notary Public (duly affixed with Notarial Stamp; and with Notary Seal & Notary Registration Number) or First Class Magistrate):

- I, _____ do hereby solemnly state that I am proprietor/ partner/ director/ _____ of M/s _____ located _____ which is engaged in the manufacture of _____ and I have been authorized to file the claim of Investment subsidy on net VAT/SGST with the Department of Industries and Commerce, Haryana.
2. I have gone through all the conditions/criteria mentioned in the revised scheme of Investment Subsidy on VAT/SGST and the same have been duly complied with.
 3. I, do hereby affirm that the particulars given in the application are correct and further that:-
 - (a) In case, any of the statement/ information furnished in the application/ documents later found to be wrong or incorrect or misleading, I, do hereby undertake to refund the entire amount of assistance of Rs. _____ (Rupee _____) granted to unit at the compound rate of interest @12% per annum, which shall also be recoverable arrears of land revenue, besides facing legal action in case facts contained in this application are proved to be wrong at the time of verification/ checking or otherwise at any stage.
 - (b) In case, inter-state sales has been shown as intra-state sales through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then benefit to the eligible unit shall be liable to be cancelled with effect from the date of such contravention and the eligible unit shall be liable to refund forthwith the incentives availed together with interest @18% per annum, which shall also be recoverable arrears of land revenue, besides facing legal action.

Dated:

Signature of the applicant
(with seal)

Annexure-II

Certificate from Chartered Accountant regarding New Fixed Capital Investment (on a CA letter head)

To whom it may concern

The records of M/s with their regd. Office at..... and factory located at..... in respect of investment in new Fixed Capital Investment (original purchase value) of the company has been verified in accordance with criteria mentioned under clause 4(b) of the scheme. It is certified that the new Fixed Capital Investment as on date of commencement of commercial production..... stands as Rs.....as per detail given below:

- (a) Land cost
- (b) Building cost
- (c) Plant & Machinery/ equipments
- (d) Total

- ❖ In case of expansion/ diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

Name & signature of the Chartered Accountant
with stamps & CA membership number

Dated:

Annexure-II-A**(For Special Package of Incentives approved by Haryana Enterprises
Promotion Board (HEPB) in case of Mega Projects)**

Certificate from Chartered Accountant regarding New Fixed Capital Investment (on a CA letter head)

To whom it may concern

The records of M/s with their Regd. Office at..... and factory located at..... in respect of investment in new Fixed Capital Investment (original purchase value) of the company has been verified in accordance with criteria mentioned under clause 4(b) of the scheme. It is certified that new Fixed Capital Investment (FCI) made within 03 years from date of approval of Special package of incentives by HEPB in case of Mega Projects (date of approval by HEPB) stands as Rs.....as per details given below:

(Rs. in lakhs)

Land cost	1st Year	2nd Year	3rd Year
Building cost			
Plant & Machinery/ equipments			
Total			

- ❖ In case of expansion/ diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

Name & signature of the Chartered Accountant
with stamps & CA Membership number

Dated:

Annexure-III

Details of new Plant and Machinery/Equipments of the unit of M/s _____ :

Sr. No.	Name of Plant & Machinery/ Equipments	Name of the Supplier	Bill Number & Date	Value (in Rs.)

Dated:

Signature of the applicant
(with seal)

Annexure-IV

No.

Dated

VAT/SGST Payment Certificate

Net VAT/SGST paid during the Financial Year _____ to be obtained from concerned Deputy Excise and Taxation Commissioner.		
1.	Name and Address of the Industrial Unit	
2.	Office Address:	
3.	VAT/SGST Registration No.:	
4.	Goods/Products manufactured by the unit:	
5.	Date of Commencement of Commercial Production	
6.	Total Net VAT/SGST paid under HVAT Act, 2003/SGST on goods produced by the unit at _____ and sold in Haryana for the Financial year _____ is certified as under:	
(i)	Quarter ending 30.06.20 _____	
(ii)	Quarter ending 30.09.20 _____	
(iii)	Quarter ending 31.12.20 _____	
(iv)	Quarter ending 31.03.20 _____	
	Total	
7.	Financial year for which the Tax has been paid.	
8.	It is also certified that no refund what so ever has been made to the unit out of the above amount given in Sr. No. 6.	

Note.— This certificate has been issued strictly as per provisions contained in the notification of the revised scheme of "Investment Subsidy on VAT/SGST".

Deputy Excise & Taxation Commissioner
District _____

Annexure-IV-A

No.

Dated:

Net VAT/SGST Payment Certificate in case of Expansion/ Diversification.

Net VAT/SGST paid during the Financial Year _____ to be obtained from concerned Deputy Excise and Taxation Commissioner.		
1.	Name and Address of the Industrial Unit	
2.	Office Address:	
3.	(i) VAT/GST TIN No. of existing unit.	
	(ii) VAT/GST TIN No. of Expanded/ Diversified Unit.	
4.	Goods/Products manufactured by the Expanded/Diversified Unit:	
5.	Date of commercial production of expanded unit	
6.	Average Sales turnover of the existing unit for the last three years or lesser period if existing unit has been in operation for less than three years as the case may be.	
7.	Sales Turnover of current year of existing unit.	
8.	Total Net VAT/SGST paid under HVAT Act, 2003/SGST under HGST Act, 2017 on goods produced by the Expansion/Diversification unit at _____ (location of the unit) and sold in Haryana for the Financial year _____ is certified as under:	
(i)	Quarter ending 30.06.20 _____	
(ii)	Quarter ending 30.09.20 _____	
(iii)	Quarter ending 31.12.20 _____	
(iv)	Quarter ending 31.03.20 _____	
	Total	
9.	Financial year for which the Tax has been paid.	
10.	It is also certified that no refund what so ever has been made to the unit out of the above amount given in Sr. No. 8.	

Note: This certificate has been issued strictly as per provisions contained in the notification of the revised scheme of "Investment Subsidy on VAT/SGST".

Deputy Excise & Taxation Commissioner
District _____

Annexure-V

Affidavit (to be submitted on non-judicial stamp paper of Rs.10/- (Min) duly sworn before a Notary Public affixed with Notary Stamp, Notary Seal & Notary Registration Number or First Class Magistrate).

I _____ [Proprietor/Partner/Director/Authorized Person] of M/s [_____] situated at [_____] engaged in the manufacturing of _____ do hereby solemnly affirm and declare as under:

1. That there is no change in constitution of the unit.
2. That the unit has not been leased out/rented out/sold out to some other party.
3. That our unit is working regularly and the machinery installed is intact.
4. The unit has not shown its inter-state supplies as intra-state supplies through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it.
5. That the unit will be liable to refund excess subsidy/assistance if any released due to omission or pointed out by the Audit team of Principal Accountant General, Haryana or any violation of the eligibility criteria/conditions of the scheme.
6. I hereby undertake to refund the entire amount of assistance of Rs. _____ (Rupees _____) with compound rate of interest @12% per annum/ @18% per annum (as the case may be) granted to the unit, which shall also be recoverable arrears of land revenue, besides facing legal action in case facts contained in the application are proved to be wrong at any stage.

DEPONENT

Verification

Verified that the above contents are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

DEPONENT

Signature of Authorized signatory and seal