



SCHEME FOR INCENTIVE TO INDUSTRIES



S. N.	Particulars	Details
1.	Name of the department	Industries & Mines Department
2.	Policy title	Industrial Policy - 2015
3.	Policy operational period	2016-2021

S. No.	Incentive Type	Eligibility Criteria/Description	Incentive Detail																				
1	Reimbursement of Value Added Tax (VAT) / SGST	Reimbursement of Value Added Tax (VAT) / SGST	<ul style="list-style-type: none"> An enterprise would be allowed reimbursement of net VAT / SGST as per taluka category as per below table for the period of 10 years from the Date of Commencement of Commercial Production (DoCP) <table border="1"> <thead> <tr> <th>Category of Taluka</th> <th>% of eligible fixed capital investment entitled for incentive</th> <th>% of Net VAT / SGST reimbursement to the unit</th> <th>% of Net VAT / SGST to be paid to Government</th> <th>Incentive Period (Nos. of Years)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>100 %</td> <td>90 %</td> <td>10 %</td> <td>10</td> </tr> <tr> <td>2</td> <td>80 %</td> <td>80 %</td> <td>20 %</td> <td>10</td> </tr> <tr> <td>3</td> <td>70 %</td> <td>70 %</td> <td>30 %</td> <td>10</td> </tr> </tbody> </table>	Category of Taluka	% of eligible fixed capital investment entitled for incentive	% of Net VAT / SGST reimbursement to the unit	% of Net VAT / SGST to be paid to Government	Incentive Period (Nos. of Years)	1	100 %	90 %	10 %	10	2	80 %	80 %	20 %	10	3	70 %	70 %	30 %	10
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1	100 %	90 %	10 %	10																			
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		Incentive Limit	<ul style="list-style-type: none"> Reimbursement of the tax amount levied on the goods sold within the state; The enterprise shall be reimbursed up to the extent of tax actually realized in the government treasury with regard to above on the sale of the specified goods; The maximum limit of incentive as per the classification of Project is as below – <table border="1"> <thead> <tr> <th>Classification of the Project</th> <th>Amount (in Rs. Crore)</th> </tr> </thead> <tbody> <tr> <td>Ultra Mega Industrial Unit</td> <td>500</td> </tr> <tr> <td>Mega Industrial Unit</td> <td>400</td> </tr> <tr> <td>Large Industrial Unit</td> <td>150</td> </tr> <tr> <td>Micro, Small or Medium Industrial Unit</td> <td>50</td> </tr> </tbody> </table>	Classification of the Project	Amount (in Rs. Crore)	Ultra Mega Industrial Unit	500	Mega Industrial Unit	400	Large Industrial Unit	150	Micro, Small or Medium Industrial Unit	50										
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