



सत्यमेव जयते

Biotechnology Policy

(2016-21)

Gujarat State Biotechnology Mission
Department of Science & Technology
Government of Gujarat



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1. PREAMBLE

Biotechnology is one of the world's fastest growing technologies, registering a growth rate of about 10% per annum. The global Biotechnology revenues have crossed 266 billion USD mark.

1.1 National Scenario

Biotechnology has grown at a rate of 12% over the last five years with average exports growing between 40-60%, with a revenue generation of INR 28,185 crores in 2014-15 for India. By 2025, the Biotechnology sector will be larger than USD 100 billion in India.

1.2 Biotechnology Industries in Gujarat

Biotechnology Industry in Gujarat has a size of about Rs. 4000 Crores. Pharmaceuticals & Healthcare sector contributes a major share of the industry at 46% (Rs. 1823 Crores) followed by Agriculture Biotechnology Sector contributing about 21% (Rs. 834 Crores). There are 154 registered Biotechnology firms in Gujarat, out of which 21 firms have revenues ranging between Rs. 50 and 500 Crores. For the past few years, the numbers of Biotechnology companies in Gujarat have been increasing exponentially. Pharmaceuticals and Healthcare Biotechnology, Agriculture Biotechnology, Industrial Biotechnology, Food Biotechnology, Environmental Biotechnology, Bio-services and Bioinformatics are the rapidly emerging sub sectors.

Biotechnology is considered as opportunity sector since last 30-35 years but the latest advancements like CRISPR (clustered regularly interspaced short palindromic repeats), 3D printing of organs, biochips, etc. has many potential applications and created immense opportunities in the field of Biotechnology which India as country and Gujarat as state should not miss out.

The National Biotechnology Development Strategy (2015-20) has been framed to accelerate the pace of growth of Biotechnology sector in India at par with global requirements. This strategy focuses on providing impetus to utilize knowledge and tools to the advantage of humanity, launch effort backed by significant investment for generation of biotechnology products, processes and technologies, empower human resource, create a strong infrastructure for research, development and commercialization for a robust bio-economy and establish India as a world class bio-manufacturing hub.

To remain consistent and complement the efforts of the "National Biotechnology Strategy (2015-20)" as well as to incentivize different stakeholders, Government of Gujarat has decided to lay down new Policy in alignment with national strategy which will boost the present growth and development opportunities in the state.

2. BIOTECHNOLOGY (BT) POLICY

With a view to providing focused attention on the subject and addressing the global developments and their cascading effect, formulation of a Biotechnology Policy for the state of Gujarat has become imperative. Therefore, after careful consideration, the Government of Gujarat has decided to lay down the Biotechnology (BT) Policy of the state as under:-

2.1. Vision

Building up competencies of global scale in research, development and commercialization in Biotechnology sector, capable of harnessing the true potential of the sector in a sustainable way to achieve disease-free, nutritionally-secure, prosperous society living in a safe and clean environment.

2.2. Mission

1. To make Gujarat a preferred and globally competitive destination for development of Biotechnology products and services.
2. To promote the availability of quality and cost -efficient affordable Bio- technologies, Bio-products and Bio-services to the end users.
3. To generate awareness and support the popularization of Bio-technologies, Bio-products and Bio-services for the benefit of the society.
4. To identify, strengthen and harness the potential human resource for quality in education, research and entrepreneurship.

5. To conserve Bio-resources using modern Biotechnology tools and utilize it sustainably for the benefit of the society.
6. To forge global partnerships in emerging technologies with leading Biotechnology organisations/agencies/institutions in the world to promote the sector in the state.
7. To invest in and encourage research & development of technologies to create a strong IP driven technology base in the state.
8. To create entrepreneurial opportunities in the Biotechnology sector to boost Biotechnology entrepreneurship in the State.
9. To make Gujarat a preferred destination for Biotechnology Industry by providing proactive, congenial and industry-friendly climate for BT companies.
10. To achieve higher level of domestic and export revenue turnover resulting in enhanced productivity and augmentation of Gross State Domestic Product (GSDP).

2.3. Objectives

1. To establish Gujarat as a preferred & globally - competitive destination for manufacturing of Biotechnology products and services and to reach a turnover target of Rs. 15,000 Crores.
2. To create a professionally competent manpower pool of 25,000 human resources in the Biotechnology sector.
3. To create employment opportunities for more than one lakh human resources in Biotechnology sector by 2021.
4. To promote creation of Intellectual Property (IP) in the BT sector by facilitating R&D institutions and contributing more funds to R&D in the BT sector.
5. To encourage cutting-edge Biotechnology research, build world-class infrastructure and attract world's best talent to contribute to the State's development.
6. To develop Biotechnology entrepreneurship and promote development, management & commercialization of Biotechnologies with an aim of branding Gujarat as a hub for Biotechnology start-ups, entrepreneurship, technology management and commercialization.

2.4. Definitions

1) **Biotechnology**

"The application of Science & Technology to living organisms as well as parts, products and models thereof, to alter living or non-living materials for the production of knowledge, goods and services"

2) **A Biotechnology Product**

'Biotechnology (BT) Product' would include a product, which uses or is derived by using (a) living systems, (b) enzymes, (c) Proteins (d) Bio-catalysts (e) Bio-molecules and any of the following processes:

- a) Genetic Engineering;
- b) Bio process engineering, Protein engineering or Tissue engineering;
- c) Modern Biotechnology braches like Genomics, Proteomics, Bioinformatics, Synthetic Biology, Pharmacogenomics, Metabolomics, Nano-Biotechnology based products and processes;
- d) Bio-Transformation;
- e) Molecular breeding;
- f) Molecular and Genetic Diagnostics (Providing Business to Business services);
- g) Bio Chips;
- h) Vaccines including recombinant vaccines for use in humans or animals;
- i) Recombinant gene therapy products including nucleic acids, proteins and combinations thereof, viruses, or genetically engineered micro-organisms;
- j) Stem cell and Cell Culture based products;
- k) RNA interference (RNAi) based products;
- l) Products of synthetic Biology;
- m) Probiotics and other Biotechnology based nutraceuticals;

- n) Bio-fertilizer, Bio-pesticides and similar products;
- o) Tissue Culture;
- p) Contract Research by CROs using Biotechnology process or products

3) A Biotechnology Unit

'Biotechnology (BT) Unit' means a unit or an undertaking engaged or engaging in manufacturing of Biotechnology products or in delivery of Biotechnology related services to any industrial unit.

4) Expansion/Diversification

An expansion and/or diversification implies investment carried out by a Biotechnology unit with an objective of increasing production or service capability for Biotechnology products or services with or without forward/backward integration, in Gujarat, with an investment of more than 50% of its existing gross fixed capital investment on the date of initiating expansion/diversification, and commencing production from said expansion/ diversification either during the operative period of the Policy, or in case expansion/ diversification was undertaken during last one year of the operative period of the Policy, within one year from the date of coming to an end of this Policy. For computing 50% additional investment requirement of GFCI, the GFCI investment at the site of existing production facility where expansion/diversification is carried out will be considered, provided that relocation of the plants from anywhere within Gujarat will not be allowed.

5) An Existing Biotechnology Unit

An existing Biotechnology unit would mean a Biotechnology unit that existed as a legal entity existing as a legal entity was engaged in manufacturing of products or delivering of services before the date of announcement of this Policy anywhere in Gujarat.

6) Horizontal Biotechnology Parks

Horizontal Biotechnology Park means a site which is developed during the operative period of this Policy in minimum area of 10 Acres of which 70% of total saleable/leasable area is allotted to at least five Biotechnology units and minimum 60% of such area assigned for BT units is actually occupied with operational BT units within one year from coming to an end of this Policy.

7) Vertical Biotechnology Parks

Vertical Biotechnology Park means new development undertaken during the operative period of Policy in the nature of either a vertical development in the shape of a tower or a group of towers with minimum 1,00,000 sq. ft. of saleable/leasable area out of which 70% of saleable/leasable area is allotted or to be allotted to at least three Biotechnology or IT units; or a vertical development in the shape of a tower or a group of towers with minimum 3000 seat capacity built by any Biotechnology unit/IT unit of which 60% capacity is actually occupied within one year from coming to an end of this Policy.

8) Eligible Units

A Biotechnology unit undertaking investment to begin manufacture or service of Biotechnology products or an existing unit undertaking expansion or diversification will be eligible for incentives under this Policy. An existing unit, making a separate investment in a new geographical location (Atleast 5 kms away from any of its existing assets), without causing any relocation of its plants or other assets will also be eligible as a new eligible unit. New eligible units will also get benefit for one-time expansion or diversification during the operative period of this Policy, if they so undertake.

9) Micro, Small and Medium Enterprises (MSME)

MSME in Biotechnology Industry shall be construed as per the definition under the MSME Act 2006 (as amended from time to time) of the Government of India.

10) Gross Fixed Capital Investment (GFCI)

Gross Fixed Capital Investment (GFCI) for applicant units, means the investment made in building, plant and machinery and other related fixed assets including common infrastructure such as effluent treatment plant, testing facilities, shared data centre, excluding land and buildings, required to manufacture end products or provide services by eligible unit for setting up new unit or for undergoing expansion/diversification up to within one year from the date of production or till one year from coming to an end of this Policy, whichever is earlier. For deciding incentives, in case of Units, eligible GFCI made in building will be capped at 20% of total GFCI. The GFCI for parks will include investment in all facilities listed for the unit, except the building for any of the units if that is not a shared facility. For all units as well as parks and other category of applicants, the cost of land will not be included in computation of GFCI.

11) Built-up Area

Built up area means the area covered by a building on all floors.

12) Eligible Start-up

An entity shall be considered a start-up if it meets the definition of start-up as decided by the Government of India from time to time. To begin with, an entity shall be considered as a 'Start-up' -

- (i) Up to five years from the date of its incorporation/registration,
- (ii) If its turnover for any of the financial years has not exceeded Rs. 25 crores, and
- (iii) It is working towards innovation, development, deployment or commercialization of new products, processes or services driven by technology or intellectual property; Provided that any such entity formed by splitting up or reconstruction of a business already in existence shall not be considered a 'start-up'; Provided further that in order to obtain tax benefits a start-up so identified under the above definition shall be required to obtain a certificate of an eligible business from the Inter-Ministerial Board of Certification consisting of:
 - a) Joint Secretary, Department of Industrial Policy and Promotion,
 - b) Representative of Department of Science and Technology, and
 - c) Representative of Department of Biotechnology.
- (iv) Entity means a private limited company (as defined in the Companies Act, 2013), or a registered partnership firm (registered under section 59 of the Partnership Act, 1932) or a limited liability partnership (under the Limited Liability Partnership Act, 2002).
- (v) An entity shall cease to be a start-up on completion of five years from the date of its incorporation/registration or if its turnover for any previous year exceeds Rs. 25 crores.
- (vi) Turnover is as defined under the Companies Act, 2013. 4.
- (vii) An entity is considered to be working towards innovation, development, deployment or commercialization of new products, processes or services driven by technology or intellectual property if it aims to develop and commercialize:

- a) A new product or service or process, or
- b) A significantly improved existing product or service or process that will create or add value for customers or workflow.

Provided that the mere act of developing any of following:

- a. products or services or processes which do not have potential for commercialization, or
- b. undifferentiated products or services or processes, or
- c. products or services or processes with no or limited incremental value for customers or workflow would not be covered under this definition.

would not be covered under this definition.

13) Eligible Biotechnology Incubator

Eligible Incubator for the purposes of this Policy means an organization registered as an incubator, engaged in accelerating the growth of start-ups through host of support services and resources such as space, funding support, mentoring, market linkages and business management services, which incubates minimum 10 incubatees at a time and out of which minimum 60% are from Biotechnology sector. For new incubators being setup under this Policy, the incubator should get 06 incubatees within 2 years from the date of application out of which minimum 60% will be from Biotechnology sector to be eligible for this assistance.

14) Industrial Association

Reference to word 'Industrial Association' in the policy shall imply registered industrial association under appropriate act or approved by Government of Gujarat.

15) Institution

Reference to word 'institution' in the Policy shall include R&D institutions setup by state or central Government; or colleges, universities, institutions approved by UGC/AICTE/ by an act of central or state Government.

16) Eligible Project Cost

The total cost of implementation of the project for which the financial assistance is sought. For the purpose of calculating eligible project cost

for a BT Park the cost of land and of buildings of individual unit shall not be considered. For computing eligible project cost for Finishing School or R&D Institution, the cost of land and of buildings will not be considered.

2.5. Incentives

2.5.1 Incentives for Biotechnology Park: Following incentives would be provided to greenfield Biotechnology Park

a. Capital Subsidy:

- I. Horizontal Biotechnology Parks will be provided capital subsidy @ 25% of gross fixed capital investment (GFCI) in buildings and infrastructure facilities, excluding the cost of land, subject to a ceiling of Rs. 25 crores.**
- II. Vertical Biotechnology Parks will be provided capital subsidy of Rs. 300 per sq. ft. for built -up area subject to a ceiling of Rs. 25 crores.**

b. Registration/Stamp Duty Concession: The developer of Biotechnology Park will be eligible for 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land for developing Biotechnology Park.

c. Incentive on Power Tariff and Electricity Duty:

- I. Biotechnology Park will be given power tariff subsidy at the rate of Rs. 1 per unit in the billed amount of the utility as promotional incentive on reimbursement basis for a period of five years with effect from the date, beginning any time during the operative period of Policy, as selected by the developer.**
- II. Biotechnology Park will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with power tariff subsidy.**
- III. Above assistance will be available to Biotechnology Park on power purchased from the State Electricity Distribution Companies or power distribution licensees. Biotechnology Park either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.**

2.5.2 Incentives to Biotechnology Units

The eligible Biotechnology Units will be entitled to following incentives in addition to any incentives that they might be getting under any scheme of the Government of India:

- a. **Capital Subsidy:** Eligible Biotechnology units shall be entitled to the following capital subsidy on reimbursement basis:
 - I. Units with GFCI up to Rs.50 crores shall be eligible for a capital subsidy of up to 10% of the GFCI, with a ceiling of Rs. 5 crores.
 - II. Units with GFCI above Rs.50 crores shall be eligible for a capital subsidy of Rs. 5 crores per unit and additional 5% of the incremental GFCI over and above Rs. 50 crores subject to an overall ceiling of Rs. 50 crores.
- b. **Interest Subsidy:** Eligible Biotechnology units shall be entitled to avail Interest subsidy at the rates and norms defined below:
 - I. Interest subsidy assistance shall be eligible for a maximum duration of five years.
 - II. Eligible Biotechnology units will be entitled to interest subsidy assistance from the date of making application or when actual interest repayment to the lending financial institutions, after moratorium if any, begins based on the choice of the unit. However, the unit will be entitled for interest assistance only if the interest repayment has begun during the operative period of the current Policy.
 - III. BT units with borrowings up to Rs. 50 crores shall be entitled to an interest subsidy at the rate of 5% with a ceiling of Rs. 2.5 crores per annum.
 - IV. BT units with borrowings above Rs. 50 crores shall be entitled to an interest subsidy of Rs. 2.5 crores plus 2% of borrowings in excess of Rs. 50 crores, subject to an overall ceiling of Rs. 10 crores per annum.
 - V. Interest subsidy as mentioned above shall be given only if the borrowing is from a bank or a financial institution based in India and is in Indian Rupee denomination. The amount of assistance so given as interest subsidy shall not exceed interest liability of eligible unit.

c. **Lease Rental Subsidy:** Eligible BT units taking developed office space on lease for their operations will be provided lease rental subsidy, at the scale of 50 sq. ft. per employee, for five years on reimbursement basis at the following rates:

I. Rs. 8/sq. ft./month for units up to 20 employees

II. Rs. 5/sq. ft./month for units with >20 but up to 100 employees

III. Rs. 3/sq. ft./month for units with > 100 employees

Provided, that the lease rental subsidy shall not be more than the actual lease rental.

d. **VAT/CST/GST Incentive:**

In light of proposed migration to GST based system from VAT based system, the State Government will examine issuance of separate policy for providing GST linked incentives.

e. **Incentive on Power Tariff and Electricity Duty:**

I. Eligible BT units will be given power tariff subsidy at the rate of Rs. 1 per unit in the billed amount of the utility as promotional incentive on reimbursement basis for a period of five years.

II. Eligible BT units will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with the power tariff subsidy.

III. Existing units undertaking expansion/diversification will be entitled for power tariff subsidy and electricity duty reimbursement only for additional power consumed, attributable to such expansion/diversification.

IV. Above assistance will be available to eligible BT units on power purchased from the State electricity distribution companies or power distribution licensees. The eligible BT units either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.

V. BT units will be provided uninterrupted power supply, subject to feasibility.

f. **Employment Generation Incentive through EPF Contribution:**

Eligible Biotechnology units will be given the benefit of reimbursement of the EPF contribution made for their incremental employees operating out of their facilities in Gujarat for a period of five years. This reimbursement would be made subject to the following criteria:

- I. 100% of EPF amount paid in case of female employees
- II. 75% of EPF amount paid in case of male employees
- III. The ceiling of EPF amount per employee will be 12% of Employee's basic salary plus applicable DA and retaining allowance.
- IV. For existing units the assistance will be available for incremental employee count beyond the count that existed before undertaking expansion or diversification, occurring during the Policy period for a period of five years for each such incremental count. For this purpose average employee count of previous one year before commencement of operations from new setup/ expansion/ diversification shall be treated as base employee count and incremental count, which will be computed over such base count, happening every year during the Policy period will be entitled to such benefit for duration of five years.
- V. For this benefit, reference to word 'operating out of their offices in Gujarat' would mean that the employee is physically operating out of that office and staying in Gujarat.

g. Patent Assistance

- I. Assistance at the rate of 50%, subject to a ceiling of Rs.2 lakhs per patent for domestic patent and Rs. 5 lakhs per patent for international patent, for meeting with the expenditure for obtaining patents will be available to any eligible MSME BT units/institutions and universities.
- II. Total quantum of assistance for obtaining such patents shall be limited to Rs. 25 lakh for international and Rs. 10 lakhs for domestic patents per unit/institution.
- III. Fees paid to patent attorney and patent service centre will be eligible expenditure towards cost for assistance.
- IV. The assistance will be in the nature of reimbursement.

h. Skill Enhancement

- I. Finishing School: Capital assistance up to 50% of the eligible project cost, subject to a ceiling of Rs. 1 Crore will be given to units/ institute setting up an exclusive Biotechnology finishing school. Additional assistance of 50% of operating expenses subject to a ceiling of Rs. 10 Lakhs / module, with each module having duration of at least 4 to 6 months, having batch strength of at least 20 students will be given. Finishing school will have to run modules as approved by the Gujarat State Biotechnology Mission. If a finishing school is availing assistance from any other Government organisation than quantum of assistance will be so limited to ensure that total assistance from all Government organisations does not exceed 90% of the eligible project cost.**
- II. To promote capacity building for Biotechnology units in MSME sector, the State shall provide assistance to personnel on payroll in new Biotechnology unit and new personnel on payroll in Biotechnology units undertaking expansion in MSME sector by reimbursement of up to 75% of course fees subject to a ceiling limit of Rs. 5000 per person for training period of 1 week or more duration at institutes recognized by UGC/ State Government/ AICTE/DSIR.**
- III. Any eligible Biotechnology unit getting assistance under this Policy will be required to take interns at a rate of minimum one intern for every twenty employees on its payroll during the period it gets assistance. Such intern(s) will be paid an honorarium/stipend at rates better than that under Minimum Wages Act. This mechanism of hiring interns will be different from and in addition to the Scheme of Apprenticeship by Government of India, if applicable. This will help building a skilled resource base within the country.**

i. Support to R&D Institutions / Units / Associations:

In order to give impetus to the Research and Development, support will be provided to R&D institutes / Units / Associations.

- I. New R&D Institutes or facility being set up for biotechnology sector, including shared industrial testing facilities, will be provided assistance up to 60% of the eligible project cost, excluding land, subject to a maximum ceiling of Rs 50 lakhs.**

II. Assistance for Contract/Sponsored research work for Biotechnology projects from any industrial unit / industry association to recognized R&D Institution/University/ Colleges in Gujarat approved by UGC/Government/AICTE will be considered at 50% of the eligible project cost, excluding cost of land and building, subject to a maximum of Rs 25 lakhs. Total ceiling of assistance for contract/sponsored research work to any individual unit/industry association, during the Policy period shall be limited to a total of Rs. 25 lakhs. The contract/ sponsored research work shall be screened by GSBTM before approval and before the research work is undertaken. Pre-existing and ongoing research projects at the time of issuance of this policy shall not be eligible for this incentive. The assistance will be given directly to R&D Institution/ University/ Colleges upon completion of projects.

j. **Market Development Support:**

I. Assistance to eligible Biotechnology MSME units or Biotechnology start-ups for participation in International Trade Fairs outside India at the rate of 50% of expenditure towards (i) total rent of stall or rent of space and amount paid to organizer towards creation of stall and on rented space (ii) product literature/ catalogue and (iii) display material subject to maximum Rs. 50,000 will be provided. Eligible Biotechnology MSME units/Start-up will be entitled to avail of this assistance maximum two times during the operative period of this Policy. The assistance would be in the nature of reimbursement. Biotechnology MSME units/ Start-up shall have to apply within three months from the date of participation for the assistance.

II. Assistance to Industry Associations for participation in International Trade Fair as Gujarat Pavilion outside India @ 50% of total rent subject to a ceiling of Rs. 10 lakhs will be provided. Minimum five industrial unit's participation will be necessary as part of group to get this assistance. Assistance shall be in the form of reimbursement and the association shall have to apply within three months from the date of such participation.

III. Industry Associations organizing Seminars / Exhibitions / Workshops outside Gujarat but within India will be provided support @ 50% of total rent subject to a ceiling of Rs. 2 lakhs. Minimum five industrial unit's participation will be necessary as part of group to get this assistance. Assistance shall be in the

form of reimbursement and the association shall have to apply within three months from the date of such participation.

IV. Market development support assistance will be eligible maximum two times for any applicant unit/ association/ organization during the operative period of this policy.

k. **Assistance for Quality Certification**

Biotechnology MSME unit will be entitled to avail the benefits & assistance for Quality Certification as part of 'Financial Assistance for Quality Certification' under 'Scheme for Assistance to Micro, Small and Medium Enterprises (MSMEs)', framed under Gujarat Industrial Policy, 2015 vide Government Resolution No. SSI/102014/924840/CH, dated 19-01-2015, as amended from time to time.

l. **Registration/Stamp Duty Concession**

Eligible BT unit will be entitled to 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land and office space for the first transaction.

2.5.3 Incentives to Biotechnology Incubators

An eligible Biotechnology Incubator will be entitled to following incentives in addition to any incentives that they might be getting under any scheme of the Government of India:

- a. **Capital Assistance:** Eligible Incubators will be provided one time capital assistance at the rate of 50% of Gross Fixed Capital Investment (GFCI), excluding cost of land and building, for setting up an incubator, subject to a ceiling of Rs. 1 Crore. Promoter's contribution should not be less than the support obtained from Government of Gujarat.
- b. **Mentoring Assistance:** Eligible Incubators will be entitled to a mentoring assistance of Rs. 5 lakhs per annum.
- c. **Operating Assistance:** Eligible Incubators will be entitled to a matching grant of 25% of funds mobilized by them from non - governmental sources, subject to a ceiling of Rs. One Crore per annum for meeting their operational expenses.

- d. **Assistance for Procurement of Software:** Government will support the procurement of key software required for development and testing purpose at the incubator attached with an educational institution or a university as recognized by UGC/ State Government/ AICTE at the rate of 50% of software cost subject to a ceiling of Rs. 50 Lakhs.
- e. **Stamp Duty & Registration Fee Reimbursement::**Eligible Incubators will be entitled to 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land and Office Space for the first transaction.
- f. **Incentive on Power Tariff and Electricity Duty:**
 - I. Eligible Incubators will be given power tariff subsidy at the rate of Re. 1 per unit in the billed amount of the utility as promotional incentive on reimbursement basis for a period of five years with effect from the date, beginning any time during the operative period of Policy, as selected by the Incubator.
 - II. Eligible Incubators will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with power tariff subsidy.
 - III. Above assistance will be available to Eligible Incubators on power purchased from the State electricity distribution companies or power distribution licensees. Eligible Incubators either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.

2.5.4 Incentives to Biotechnology Start-ups

- a. The Start-ups require enhanced level of support during early stages. Once they have a product, start acquiring customers, they get the needed visibility and marketing linkages etc. to scale up. However, it is equally true that a majority of start -ups fail for many reasons, including due to lack of entrepreneurial skills, lack of objective assessment of market, ambiguity on product, competition, lack of ability to mobilise funding support or scaling up, etc. Nonetheless, to ensure entrepreneurial spirit is nurtured, mentored and supported, enhanced incentives are prescribed during early stages in the life of a business/venture. Accordingly, it is proposed that for a period of first two years the venture/business will be provided with enhanced

support, with expectations that either the business model will prove itself and scale up to avail benefits as Biotechnology unit or will realise the lack of potential in the business plan to move on to alternative options.

- b. The Eligible Start-ups will have the option of availing assistance either under the start-up Policy of Industries and Mines Department or under the current Policy of the State Government. In addition to any incentives under any scheme of the Government of India, the eligible start-ups will be entitled to following incentives:
 - I. **Stamp Duty & Registration Fee Reimbursement:** Eligible start-ups will be entitled to 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land and Office Space for the first transaction.
 - II. **Marketing & Product Development Assistance:** An assistance of Rs. 1 lakh will be provided to eligible start-ups for getting product prototype developed through outsourcing and an assistance of Rs. 1 lakh will be provided for marketing support.
 - III. **Lease Rental Subsidy:** Eligible start-ups taking space on lease for their operations will be provided lease rental subsidy, at the scale of 50 sqft per employee, for two years on reimbursement basis at the rate of Rs.15 per sqft per month.
 - IV. **Capital Assistance:** Eligible start-up will be provided capital assistance at the rate of 50% of capital expenditure excluding land, for setting up a pilot production facility subject to a ceiling of Rs. 10 lakhs, within 2 years of making its application under this Policy.
 - V. **Interest Subsidy:** Eligible start-ups will be provided interest subsidy at the rate of 9% per annum subject to ceiling of Rs. 2 lakhs per year. Such interest subsidy shall be eligible for a maximum duration of two years. Eligible start-ups will be entitled to interest subsidy assistance from the date of making application or when actual interest repayment to the lending financial institutions, after moratorium, if any, begins based on their choice. However, the start-up will be entitled for interest assistance only if the interest repayment has begun during the operative period of the current Policy.

VI. Patent Assistance:

- Eligible start-ups will be provided assistance at the rate of 75% of cost of obtaining patent subject to ceiling of Rs. 2 lakhs per patent for domestic patent and Rs. 5 lakhs per patent for international patent.
- Total quantum of assistance for obtaining such patents shall be limited to Rs. 4 lakhs for domestic and Rs. 10 lakhs for international patents per start-up.
- Fees paid to patent attorney and patent service centre will also be considered eligible expenditure towards cost for computing assistance.
- The assistance will be in the nature of reimbursement.

VII. Skill Certification Grant: Eligible start-ups will be provided skill certification grant at the rate of Rs.5000 per skill certification per person subject to overall ceiling of Rs. 20,000 per month per start-up. This assistance will be eligible for a maximum duration of 2 years.

VIII. Progression to other Policies: Eligible Start-ups will be entitled to benefits under this Policy for a period of two years or till they cross any of the following milestones, whichever is earlier:

- Number of employees - direct or indirect crosses 20
- Turnover exceeds Rs. 25 crores per annum

An eligible start-up, on completion of its entitlement for benefits under this Policy as in para 2.5.4 above shall be entitled to avail benefits under the Biotechnology Policy as a new unit, notwithstanding its continuing operations at the end of two years. Investment made during the benefit period as start-up and scale up investment made within a period of 18 months, once the benefits under this Policy cease, will be taken as 'New Investment' for computing Gross Fixed Capital Investment (GFCI) under Biotechnology Policy of the State Government. The unit will be entitled to benefits under Biotechnology Policy as a new unit for full period and full amount of eligibility. Period of assistance as well as amount of assistance as start-up will be ignored while computing assistance and period of assistance under Biotechnology Policy. Any start-up choosing to scale up

before completion of milestones mentioned above, will still be entitled to incentives as a new BT unit, however incentives availed as a start-up will be deducted from the incentives admissible as new BT unit.

2.5.5 Special provision for Mega Projects or Centre of Excellence by Global Players

- a. To attract large investment from global or large players in Biotechnology, the incentives applicable to the Mega project under "Scheme of assistance to Mega/Innovative Projects" vide IMD Government Resolution No. MGP/102009/58782/I dated 29/12/2009 as amended time to time, shall be applicable to the Mega projects in Biotechnology sector. For this purpose any Biotechnology Unit making cumulative GFCI investment of more than Rs. 1000 crores within five years from the date of making application under this Policy will be treated as Mega project.
- b. In order to create excellence in human resource and encourage strong public private partnership within state, GSBTM will facilitate development of Centre of Excellence/ Institute by interested company with revenue of more than Rs. 10,000 crores on case to case basis. Incentives to be awarded to such company will be worked out through mutual negotiations and SLAC setup for Mega projects scheme of Industries Department will be recommending authority to the government for incentives to be awarded to the applicant unit.
- c. For incentives under para 2.5.5 the terms and conditions as well as procedure listed under the "Scheme of assistance to Mega/Innovative Projects" vide IMD Government Resolution No. MGP/102009/58782/I dated 29/12/2009 as amended time to time shall apply.

2.5.6 Investor Facilitation

- a. The role of Government of Gujarat will primarily be that of a facilitator. An empowered 'Single Window Clearance Mechanism' will be set up and operationalized for granting approvals and clearances for establishing New Units in the State. It will be supported by a 'state-of-the-art centralized helpdesk call centre on 24x7 basis.
- b. Gujarat State Biotechnology Mission will act as a Nodal Agency for hand holding and providing effective liaison with various Government Departments/agencies/bodies.

3. POLICY IMPLEMENTATION

- a. The office of Mission Director (GSBTM) will implement this Policy in consultation with the Department of Science and Technology (DST).
- b. The State Government will constitute Empowered Committee(s) for evaluating proposals and granting approvals for eligible assistance to applicants under this Policy.
- c. Any eligible BT unit or BT Park will have the option of availing incentives either under this Biotechnology Policy or the Industrial Policy of Government of Gujarat. However, eligible units or the BT Park will be entitled to incentive under only one Policy of the government and not out of both policies for individual items.
- d. Incentives under this Policy will be in addition to any incentives that the unit/institutes might avail from any agency outside the Government of Gujarat. Provided, that total incentives for every item head cannot be more than 90% of actual expenditure undertaken by that unit under that item head from all Government sources.
- e. The incentives for expansion/diversification will be computed for the actual investment newly made for the expansion/diversification and historical investment prior to undertaking expansion/diversification will not be considered.
- f. Any BT Unit, Park, Incubator, Start Up, Finishing School, R&D Facility etc., availing incentives under the policy, will not be allowed to carry out change of use at the facility and will have to continue running operations for the purpose for which Government Assistance under this policy have been availed. If the incentive availing unit or entity carries out any change in use, then it will have to return to the Government all assistance it has availed under this policy with 8 percent per annum interest. Change of product/operation within Biotechnology Sectors will not be considered change of use. If the unit or entity brings about change of use then the recoverable amount for the Government under this clause shall have priority over all other dues of the unit/entity.
- g. Any issue of interpretation of this Policy will be dealt by the Department of Science and Technology and the decision of such shall be final.

4. POLICY IMPLEMENTATION GUIDELINES

The Department of Science and Technology will issue a scheme containing detailed implementation guidelines in consultation with the concerned Department in order to achieve the goals and objectives of this Policy.

5. OPERATIVE PERIOD OF POLICY

This Policy shall come into force with effect from the date of issuance of Policy GR and shall remain in force for a period of five years or till the declaration of a new or revised Policy, whichever is earlier. Only those BT units or BT Parks which commence production/operations either during the operative period, or having applied for assistance under this Policy during the operative period, within one year from coming to an end of this Policy, shall be eligible for incentives.

Sd/
(Dhananjay Dwivedi)
Secretary to the Government of Gujarat,
Department of Science and Technology



**Scheme of Assistance for
Biotech Industry
under Gujarat Biotech Policy**

Scheme of assistance for Biotechnology (BT) Industry Under Gujarat State Biotechnology Policy(2016-21)

Preamble

Biotechnology has immense potential to contribute to the society and economy at large. The benefits of technology reach the society in the form of various products and services across many fields. Gujarat is providing support at various levels to encourage the technology development in the sector.

Biotechnology industries are capital intensive, power intensive, research driven and have multi-sectoral linkages. Biotechnology have interface with multiple sectors, namely, agriculture, healthcare, environment, marine, animal husbandry, etc.

The Biotechnology sector in India is one of the fastest growing knowledge-based sectors and is expected to play a key role in shaping India's rapidly developing economy. India with its pool of competitive advantages in terms of research and development (R&D) facilities, knowledge, skills, and cost effectiveness, has immense potential to emerge as a key global player. Some of the major growth drivers for Biotechnology sector include continued and strong impetus on R&D, increased government support and significant advances in product technology.

The state identified the potential of Biotechnology as a force multiplier in creating growth opportunities for different sectors of economic activity such as agriculture, education, healthcare, energy, industry, environment, etc. and accordingly, with an objective of ensuring equitable and inclusive growth and development, came out with the State Biotechnology Policy 2007-12 in year 2007. The Policy, through its operative mechanism, was successful in increasing number of BT units in Gujarat from 79 to 154, getting investment in excess of Rs 2500 Crores and creating employment opportunities in excess of 50,000 personnel.

Gujarat, one of the most industrial friendly states in India has built on its leadership position in manufacturing industries such as Pharmaceuticals, Chemicals, Petrochemicals, Cement, Power sector, etc. To ensure that Gujarat replicates its

success as in manufacturing sector in the Biotechnology sector as well, and benefits from the latest opportunities becoming available in Biotechnology space, it is necessary to come out with a new Policy aligned with present growth and development opportunities. Accordingly, the Government of Gujarat has announced the 'Gujarat State Biotechnology Policy' (2016-21).

To provide BT companies / units an investment-friendly, proactive, conducive and hassle free environment in Gujarat, the State Government has listed out its role in creating an enabling environment and has pronounced incentives that BT units/companies/institutions in Gujarat are entitled to under the new Policy. Basic objective of formulating this scheme is to list out procedure as well as approval mechanism to operationalize the new Policy in relation to providing assistance to Biotechnology Industry. In consideration thereof, the Government of Gujarat resolves as under:

Resolution

In view of the vision, objectives, specified incentives under 'Gujarat State Biotechnology Policy (2016-21)' (referred herein under as the "Biotechnology Policy"), the Government of Gujarat is pleased to introduce a "Scheme of assistance for Biotechnology Industry" which will come into force from the date of issuance of this Government Resolution (GR) and will remain in operation till the operative period of the Biotechnology Policy.

1. Definitions

All the definitions as specified under the BT Policy shall have the meaning as specified therein.

1.1. Biotechnology

"The application of Science & Technology to living organisms as well as parts, products and models thereof, to alter living or non-living materials for the production of knowledge, goods and services"

1.2. A Biotechnology Product

'Biotechnology (BT) Product' would include a product, which uses or is derived by using (a) living systems, (b) enzymes, (c) Proteins (d) Bio-catalysts (e) Bio-molecules and any of the following processes:

- (a) Genetic Engineering;
- (b) Bio process engineering, Protein engineering or Tissue engineering;
- (c) Modern Biotechnology braches like Genomics, Proteomics, Bioinformatics, Synthetic Biology, Pharmacogenomics, Metabolomics, Nano-Biotechnology based products and processes;
- (d) Bio-Transformation;
- (e) Molecular breeding;
- (f) Molecular and Genetic Diagnostics (Providing Business to Business services);
- (g) Bio Chips;
- (h) Vaccines including recombinant vaccines for use in humans or animals;
- (i) Recombinant gene therapy products including nucleic acids, proteins and combinations thereof, viruses, or genetically engineered micro-organisms;
- (j) Stem cell and Cell Culture based products;
- (k) RNA interference (RNAi) based products;
- (l) Products of synthetic Biology;
- (m) Probiotics and other Biotechnology based nutraceuticals;
- (n) Bio-fertilizer, Bio-pesticides and similar products;
- (o) Tissue Culture;
- (p) Contract Research by CROs using Biotechnology process or products

1.3. A Biotechnology Unit

'Biotechnology (BT) Unit' means a unit or undertaking engaged or engaging in manufacturing of Biotechnology products or in delivery of Biotechnology related services to any industrial unit.

1.4. Expansion/ Diversification

An expansion and/or diversification implies investment carried out by a Biotechnology unit with an objective of increasing production or service capability for Biotechnology products or services with or without forward/backward integration, in Gujarat, with an investment of more than 50% of its existing gross fixed capital investment on the date of initiating expansion/diversification, and commencing production from said expansion/diversification either during the operative period of the Policy, or in case expansion/ diversification was undertaken during last one year of the operative period of the Policy, within one year from the date of coming to an end of this Policy. For computing 50% additional investment requirement of GFCI, the GFCI investment at the site of existing production facility where expansion/diversification is carried out will be considered, provided that relocation of the plants from anywhere within Gujarat will not be allowed.

1.5. An Existing Biotechnology Unit

An existing Biotechnology unit would mean a Biotechnology unit that existed as a legal entity existing as a legal entity, was engaged in manufacturing of products or delivering of services before the date of announcement of this Policy anywhere in Gujarat.

1.6. Horizontal Biotechnology Parks

Horizontal Biotechnology Park means a site which is developed during the operative period of this Policy in minimum area of 10 Acres of which 70% of total saleable/leasable area is allotted to at least five Biotechnology units and minimum 60% of such area assigned for BT units is actually occupied with operational BT units within one year from coming to an end of this Policy.

1.7. Vertical Biotechnology Parks

Vertical Biotechnology Park means new development undertaken during the operative period of Policy in the nature of either a vertical development in the shape of a tower or a group of towers with minimum 1,00,000 sq. ft. of saleable/leasable area out of which 70% of saleable/leasable area is allotted or to be allotted to at least three Biotechnology or IT units; or a vertical development in the shape of a tower or a group of towers with minimum 3000 seat capacity built by any Biotechnology unit/IT unit of which 60% capacity is actually occupied within one year from coming to an end of this Policy.

1.8. Eligible Units

A Biotechnology unit undertaking investment to begin manufacture or service of Biotechnology products or an existing unit undertaking expansion or diversification will be eligible for incentives under this Policy. An existing unit, making a separate investment in a new geographical location (Atleast 5 kms away from any of its existing assets), without causing any relocation of its plants or other assets will also be eligible as a new eligible unit. New eligible units will also get benefit for one-time expansion or diversification during the operative period of this Policy, if they so undertake.

1.9. Micro, Small and Medium Enterprises (MSME)

MSME in Biotechnology Industry shall be construed as per the definition under the MSME Act 2006 (as amended from time to time) of the Government of India.

1.10. Gross Fixed Capital Investment (GFCI)

Gross Fixed Capital Investment (GFCI) for applicant units, means the investment made in building, plant and machinery and other related fixed assets including common infrastructure such as effluent treatment plant, testing facilities, shared data centre, excluding land and buildings, required to manufacture end products or provide services by eligible unit for setting up new unit or for undergoing expansion/diversification up to within one year from the date of production or till one year from coming to an end of this Policy, whichever is earlier. For deciding incentives, in case of Units, eligible GFCI made in building will be capped at 20% of total GFCI. The GFCI for parks will include investment in all facilities listed for the unit, except the building for any of the units if that is not a shared facility. For all units as well as parks and other category of applicants, the cost of land will not be included in computation of GFCI.

1.11. Built-up Area

Built up area means the area covered by a building on all floors.

1.12. Eligible Start-up

An entity shall be considered a start-up if it meets the definition of start-up as decided by the Government of India from time to time. To begin with, an entity shall be considered as a 'Start-up' -

- (i) Up to five years from the date of its incorporation/registration,
- (ii) If its turnover for any of the financial years has not exceeded Rs. 25 crores, and
- (iii) It is working towards innovation, development, deployment or commercialization of new products, processes or services driven by technology or intellectual property; Provided that any such entity formed by splitting up or reconstruction of a business already in existence shall not be considered a 'start-up'; Provided further that in order to obtain tax benefits a start-up so identified under the above definition shall be required to obtain a certificate of an eligible business from the Inter-Ministerial Board of Certification consisting of:
 - a) Joint Secretary, Department of Industrial Policy and Promotion,
 - b) Representative of Department of Science and Technology, and
 - c) Representative of Department of Biotechnology.
- (iv) Entity means a private limited company (as defined in the Companies Act, 2013), or a registered partnership firm (registered under section 59 of the Partnership Act, 1932) or a limited liability partnership (under the Limited Liability Partnership Act, 2002).
- (v) An entity shall cease to be a start-up on completion of five years from the date of its incorporation/registration or if its turnover for any previous year exceeds Rs. 25 crores.
- (vi) Turnover is as defined under the Companies Act, 2013. 4.
- (vii) An entity is considered to be working towards innovation, development, deployment or commercialization of new products, processes or services driven by technology or intellectual property if it aims to develop and commercialize:
 - a) A new product or service or process, or
 - b) A significantly improved existing product or service or process that will create or add value for customers or workflow.

Provided that the mere act of developing any of following:

- a. products or services or processes which do not have potential for commercialization, or
- b. undifferentiated products or services or processes, or
- c. products or services or processes with no or limited incremental value for customers or workflow would not be covered under this definition.

would not be covered under this definition.

1.13. Eligible Biotechnology Incubator

Eligible Incubator for the purposes of this Policy means an organization registered as an incubator, engaged in accelerating the growth of start-ups through host of support services and resources such as space, funding support, mentoring, market linkages and business management services, which incubates minimum 10 incubatees at a time and out of which minimum 60% are from Biotechnology sector. For new incubators being setup under this Policy, the incubator should get 06 incubatees within 2 years from the date of application out of which minimum 60% will be from Biotechnology sector to be eligible for this assistance.

1.14. Industrial Association

Reference to word 'Industrial Association in the policy shall imply registered industrial association under appropriate act or approved by Government of Gujarat.

1.15. Institution

Reference to word 'institution' in the Policy shall include R&D institutions setup by state or central Government; or colleges, universities, institutions approved by UGC/AICTE/by an act of central or state Government.

1.16. Eligible Project Cost

The total cost of implementation of the project for which the financial assistance is sought. For the purpose of calculating eligible project cost for a BT Park, the cost of land and of buildings of individual units shall not be considered. For computing eligible project cost for Finishing School or R&D Institution, the cost of land and of buildings will not be considered.

2. Incentives for Biotechnology Park

Assistance under the Policy shall be available for eligible Greenfield Biotechnology Parks, as herein under:

2.1. Capital Subsidy

- I. Horizontal Biotechnology Parks will be provided capital subsidy @ 25% of gross fixed capital investment in buildings and infrastructure facilities, excluding the cost of land, subject to a ceiling of Rs. 25 crores.
- II. Vertical Biotechnology Parks will be provided capital subsidy of Rs. 300 per sq. ft. for built -up area subject to a ceiling of Rs. 25 crores.

2.2. Registration/Stamp Duty Concession

The developer of Biotechnology Park will be eligible for 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land for developing Biotechnology Park.

2.3. Incentive on Power Tariff and Electricity Duty

- I. Biotechnology Park will be given power tariff subsidy at the rate of Re. 1 per unit in the billed amount of the utility as promotional incentive on reimbursement basis for a period of five years with effect from the date, beginning any time during the operative period of Policy, as selected by the developer.
- II. Biotechnology Park will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with power tariff subsidy.
- III. Above assistance will be available to Biotechnology Park on power purchased from the State electricity distribution companies or power distribution licensees. Biotechnology Park either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.

3. Incentives to Biotechnology Units

Eligible Biotechnology units will be entitled to following incentives in addition to any incentives that it might be getting under any of Government of India schemes:

3.1. Capital Subsidy: Eligible Biotechnology units shall be entitled to the following capital subsidy on reimbursement basis

- I. Units with GFCI up to Rs.50 crores shall be eligible for a capital subsidy of up to 10% of the GFCI, with a ceiling of Rs. 5 crores.
- II. Units with GFCI above Rs.50 crores shall be eligible for a capital subsidy of Rs. 5 crores per unit and additional 5% of the incremental GFCI over and above Rs. 50 crores subject to an overall ceiling of Rs. 50 crores.

3.2. Interest Subsidy

Eligible Biotechnology units shall be entitled to avail Interest subsidy at the rates and norms defined below:

- I. Interest subsidy assistance shall be eligible for a maximum duration of five years.
- II. Eligible Biotechnology units will be entitled to interest subsidy assistance from the date of making application or when actual interest repayment to the lending financial institutions, after moratorium if any, begins based on the choice of the unit. However, the unit will be entitled for interest assistance only if the interest repayment has begun during the operative period of the current Policy.
- III. BT units with borrowings up to Rs. 50 crores shall be entitled to an interest subsidy at the rate of 5% with a ceiling of Rs. 2.5 crores per annum.
- IV. BT units with borrowings above Rs. 50 crores shall be entitled to an interest subsidy of Rs. 2.5 crores plus 2% of borrowings in excess of Rs. 50 crores, subject to an overall ceiling of Rs. 10 crores per annum.
- V. Interest subsidy as mentioned above shall be given only if the borrowing is from a bank or financial institution based in India and is in Indian Rupee denomination. The amount of assistance so given as interest subsidy shall not exceed interest liability of eligible unit.

3.3. Lease Rental Subsidy

Eligible BT units taking developed office space on lease for their operations will be provided lease rental subsidy, at the scale of 50 sq. ft. per employee, for five years on reimbursement basis at the following rates:

- I. Rs. 8/sq. ft./ month for units up to 20 employees
- II. Rs. 5/sq. ft./ month for units with >20 but up to 100 employees
- III. Rs. 3/sq. ft./ month for units with > 100 employees

Provided, that the lease rental subsidy shall not be more than the actual lease rental

3.4. VAT/CST/GST Incentive

In light of proposed migration to GST based system from VAT based system, the State Government will examine issuance of separate policy for providing GST linked incentives.

3.5. Incentive on Power Tariff and Electricity Duty

- I. Eligible BT units will be given power tariff subsidy at the rate of Rs. 1 per unit in the billed amount of the utility as promotional incentive on reimbursement basis for a period of five years.
- II. Eligible BT units will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with the power tariff subsidy.
- III. Existing units undertaking expansion/diversification will be entitled for power tariff subsidy and electricity duty reimbursement only for additional power consumed, attributable to such expansion/diversification.
- IV. Above assistance will be available to eligible BT units on power purchased from the State electricity distribution companies or power distribution licensees. The eligible BT units either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.
- V. BT units will be provided uninterrupted power supply subject to feasibility.

3.6. Employment Generation Incentive through EPF Contribution

Eligible Biotechnology units will be given the benefit of reimbursement of the EPF contribution made for their incremental employees operating out of their

facilities in Gujarat for a period of five years. This reimbursement would be made subject to the following criteria:

- I. 100% of EPF amount paid in case of female employees
- II. 75% of EPF amount paid in case of male employees
- III. The ceiling of EPF amount per employee will be 12% of Employee's basic salary plus applicable DA and retaining allowance.
- IV. For existing units the assistance will be available for incremental employee count beyond the count that existed immediately before undertaking expansion or diversification, occurring during the Policy period, for a period of five years for each such incremental count, counted on yearly basis. For this purpose average employee count of previous one year before commencement of operations from new setup/ expansion/ diversification shall be treated as base employee count and incremental count, which will be computed over such base count, happening every year during the Policy period will be entitled to such benefit for duration of five years.
- V. For this benefit, reference to word 'operating out of their offices in Gujarat' would mean that the employee is physically operating out of that office and staying in Gujarat.

3.7. Patent Assistance

- I. Assistance at the rate of 50%, subject to a ceiling of Rs.2 lakhs per patent for domestic patents and Rs. 5 lakhs per patent for international patents, for meeting with the expenditure for obtaining patents will be available to any eligible MSME BT units/ institutions and universities.
- II. Total quantum of assistance for obtaining such patents shall be limited to Rs. 25 lakh for international and Rs. 10 lakhs for domestic patents per unit/institution.
- III. Fees paid to patent attorney and patent service centre will be eligible expenditure towards cost for assistance.
- IV. The assistance will be in the nature of reimbursement.

3.8. Skill Enhancement

- I. **Finishing School:** Capital assistance of up to 50% of the eligible project cost, subject to ceiling of Rs. 1 Crore will be given to units/institute setting up an exclusive Biotechnology finishing school. Additional assistance of 50% of operating expenses subject to a ceiling of Rs. 10 Lakhs / module, with each module having duration of at least 4-6 months, having batch strength of at least 20 students will be given. Finishing schools will have to run modules as approved by the Gujarat State Biotechnology Mission. If a finishing school is availing assistance from any other Government organization than quantum of assistance will be so limited to ensure that total assistance from all Government organizations does not exceed 90% of the eligible project cost.
- II. To promote capacity building for Biotechnology units in MSME sector, the State shall provide assistance to personnel on payroll in new Biotechnology unit and new personnel on payroll in Biotechnology units undertaking expansion in MSME sector by reimbursement of up to 75% of course fees subject to a ceiling limit of Rs. 5000 per person for training period of 1 week or more duration at institutes recognized by UGC/ State Government/ AICTE/ DSIR.
- III. Any eligible Biotechnology unit getting assistance under this Policy will be required to take interns at a rate of minimum one intern for every twenty employees on its payroll during the period it gets assistance. Such interns(s) will be paid an honorarium/stipend at rates better than that under Minimum Wages Act. This mechanism of hiring interns will be different from and in addition to the Scheme of Apprenticeship by Government of India, if applicable. This will help building a skilled resource base within the country.

3.9. Support to R&D Institutions / Units / Associations

In order to give impetus to the Research and Development, support will be provided to R&D institutes / Units / Associations.

- I. New R&D Institutes or facility being set up for biotechnology sector, including shared industrial testing facilities, will be provided assistance up to 60% of the eligible project cost, excluding land, subject to a maximum ceiling of Rs 50 lakhs.

- II. Assistance for Contract/Sponsored research work for Biotechnology projects from any industrial unit / industry association to recognized R&D Institution / University/ Colleges in Gujarat approved by UGC/Government/AICTE will be considered at 50% of the eligible project cost, excluding cost of land and building, subject to a maximum of Rs 25 lakhs. Total ceiling of assistance for contract/sponsored research work to any individual unit/industry association, during the Policy period shall be limited to a total of Rs. 25 lakhs. The contract/ sponsored research work shall be screened by GSBTM before approval and before the research work is undertaken. Pre-existing and ongoing research projects at the time of issuance of this policy shall not be eligible for this incentive. The assistance will be given directly to R&D Institution / University/ Colleges upon completion of projects.

3.10. Market Development Support

- I. Assistance to eligible Biotechnology MSME units or Biotechnology start-ups for participation in International Trade Fairs outside India at the rate of 50% of expenditure towards (i) total rent of stall or rent of space and amount paid to organizer towards creation of stall and on rented space (ii) product literature/ catalogue and (iii) display material subject to maximum Rs. 50,000 will be provided. Eligible Biotechnology MSME units/Start-up will be entitled to avail of this assistance maximum two times during the operative period of this Policy. The assistance would be in the nature of reimbursement. Biotechnology MSME units/Start-up shall have to apply within three months from the date of participation for the assistance.
- II. Assistance to Industry Associations for participation in International Trade Fair as Gujarat Pavilion outside India @ 50% of total rent subject to a ceiling of Rs. 10 lakhs will be provided. Minimum five industrial unit's participation will be necessary as part of group to get this assistance. Assistance shall be in the form of reimbursement and the association shall have to apply within three months from the date of such participation.
- III. Industries Associations organizing Seminars / Exhibitions / Workshops outside Gujarat but within India will be provided support @ 50% of total rent subject to a ceiling of Rs. 2 lakhs. Minimum five industrial unit's participation will be necessary as part of group to get this assistance. Assistance shall be in the form of reimbursement and the association shall have to apply within three months from the date of such participation.

IV. Market development support assistance will be eligible maximum two times for any applicant unit/association/organization during the operative period of this policy.

3.11. Assistance for Quality Certification

A Biotechnology MSME unit will be entitled to avail the benefits & assistance for Quality Certification as part of 'Financial Assistance for Quality Certification' under 'Scheme for Assistance to Micro, Small and Medium Enterprises (MSMEs)', framed under Gujarat Industrial Policy, 2015 vide Government Resolution No. SSI/102014/924840/CH, dated 19-01-2015, as amended from time to time.

3.12. Registration/Stamp Duty Concession

Eligible BT unit will be entitled to 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land and office space for the first transaction.

4. Incentives to Biotechnology Incubators

An eligible Biotechnology Incubator will be entitled to following incentives in addition to any incentives that it might be getting under any scheme of the Government of India:

- a. Capital Assistance:** Eligible Incubators will be provided one time capital assistance at the rate of 50% of Gross Fixed Capital Investment (GFCI), excluding cost of land and building, for setting up an incubator, subject to a ceiling of Rs. 1 Crore. Promoter's contribution should not be less than the support obtained from Government of Gujarat.
- b. Mentoring Assistance:** Eligible Incubators will be entitled to a mentoring assistance of Rs. 5 lakhs per annum.
- c. Operating Assistance:** Eligible Incubators will be entitled to a matching grant of 25% of funds mobilized by them from non - governmental sources, subject to a ceiling of Rs. One Crore per annum for meeting their operational expenses.
- d. Assistance for Procurement of Software:** Government will support the procurement of key software required for development and testing purpose at the incubator attached with an educational institution or a university as

recognized by UGC or AICTE at the rate of 50% of software cost subject to a ceiling of Rs. 50 Lakhs.

e. Stamp Duty & Registration Fee Reimbursement: Eligible Incubators will be entitled to 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land and Office Space for the first transaction.

f. Incentive on Power Tariff and Electricity Duty:

I. Eligible Incubators will be given power tariff subsidy at the rate of Re. 1 per unit in the billed amount of the utility as promotional incentive on reimbursement basis for a period of five years with effect from the date, beginning any time during the operative period of Policy, as selected by the Incubator.

II. Eligible Incubators will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with power tariff subsidy.

III. Above assistance will be available to Eligible Incubators on power purchased from the State electricity distribution companies or power distribution licensees. Eligible Incubators either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.

5. Incentives to Biotechnology Start-ups

a. The Start-ups require enhanced level of support during early stages. Once they have a product, start acquiring customers, they get the needed visibility and marketing linkages etc. to scale up. However, it is equally true that a majority of start -ups fail for many reasons, including due to lack of entrepreneurial skills, lack of objective assessment of market, ambiguity on product, competition, lack of ability to mobilize funding support or scaling up, etc. Nonetheless, to ensure entrepreneurial spirit is nurtured, mentored and supported, enhanced incentives are prescribed during early stages in the life of a business/venture. Accordingly, it is proposed that for a period of first two years the venture/business will be provided with enhanced support, with expectations that either the business model will prove itself and scale up to avail benefits as Biotechnology unit or will realise the lack of potential in the business plan to move on to alternative options.

b. The Eligible Start-ups will have the option of availing assistance either under the start-up Policy of Industries and Mines Department or under the current Policy of the State Government. In addition to any incentives under any scheme of the Government of India, the eligible start-ups will be entitled to following incentives:

I. Stamp Duty & Registration Fee Reimbursement: Eligible start-ups will be entitled to 100% reimbursement of Stamp Duty, Registration Fee and Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, paid on sale/lease/transfer of land and Office Space for the first transaction.

II. Marketing & Product Development Assistance: An assistance of Rs. 1 lakh will be provided to eligible start-ups for getting product prototype developed through outsourcing and an assistance of Rs. 1 lakh will be provided for marketing support.

III. Lease Rental Subsidy: Eligible start-ups taking space on lease for their operations will be provided lease rental subsidy, at the scale of 50 sq. ft. per employee, for two years on reimbursement basis at the rate of Rs.15 per sq. ft. per month.

IV. Capital Assistance: Eligible start-up will be provided capital assistance at the rate of 50% of capital expenditure excluding land, for setting up a pilot production facility subject to a ceiling of Rs. 10 lakhs, within 2 years of making its application under this Policy.

V. Interest Subsidy: Eligible start-ups will be provided interest subsidy at the rate of 9% per annum subject to ceiling of Rs. 2 lakhs per year. Such interest subsidy shall be eligible for a maximum duration of two years. Eligible start-ups will be entitled to interest subsidy assistance from the date of making application or when actual interest repayment to the lending financial institutions, after moratorium, if any, begins based on their choice. However, the start-up will be entitled for interest assistance only if the interest repayment has begun during the operative period of the current Policy.

VI. Patent Assistance:

- Eligible start-ups will be provided assistance at the rate of 75% of cost of obtaining patent subject to ceiling of Rs. 2 lakhs per patent for domestic patent and Rs. 5 lakhs per patent for international patent.

- Total quantum of assistance for obtaining such patents shall be limited to Rs. 10 lakh for international and Rs. 4 lakhs for domestic patents per start-up.
- Fees paid to patent attorney and patent service centre will also be considered eligible expenditure towards cost for computing assistance.
- The assistance will be in the nature of reimbursement.

VII. Skill Certification Grant: Eligible start-ups will be provided skill certification grant at the rate of Rs.5000 per skill certification per person subject to overall ceiling of Rs. 20,000 per month per start - up. This assistance will be eligible for a maximum duration of 2 years.

VIII. Progression to other Policies: Eligible Start-ups will be entitled to benefits under this Policy for a period of two years or till they cross any of the following milestones, whichever is earlier:

- Number of employees - direct or indirect crosses 20
- Turnover exceeds Rs. 25 crores per annum

An eligible start-up, on completion of its entitlement for benefits under this Policy as in para 5 above shall be entitled to avail benefits under the Biotechnology Policy as a new unit, notwithstanding its continuing operations at the end of two years. Investment made during the benefit period as start-up and scale up investment made within a period of 18 months, once the benefits under this Policy cease, will be taken as 'New Investment' for computing Gross Fixed Capital Investment (GFCI) under Biotechnology Policy of the State Government. The unit will be entitled to benefits under Biotechnology Policy as a new unit for full period and full amount of eligibility. Period of assistance as well as amount of assistance as start- up will be ignored while computing assistance and period of assistance under Biotechnology Policy. Any start-up choosing to scale up before completion of milestones mentioned above, will still be entitled to incentives as a new BT unit, however incentives availed as a start-up will be deducted from the incentives as new BT unit.

6. Special provision for Mega Projects or Centre of Excellence by Global Players

- To attract large investment from global or large players in Biotechnology, the incentives applicable to the Mega project under "Scheme of assistance to Mega/Innovative Projects" vide IMD Government Resolution No. MGP/102009/58782/I dated 29/12/2009 as amended time to time, shall be

applicable to the Mega projects in Biotechnology sector. For this purpose any Biotechnology Unit making cumulative GFCI investment of more than Rs. 1000 crores within five years from the date of making application under this Policy will be treated as Mega project.

- b. In order to create excellence in human resource and encourage strong public private partnership within state, GSBTM will facilitate development of Centre of Excellence/ Institute by interested company with revenue of more than Rs. 10,000 crores on case to case basis. Incentives to be given to such company will be worked out through mutual negotiations and SLAC setup for Mega projects scheme of Industries Department will be the recommending authority to the government for incentives to be awarded to the applicant unit.
- c. For incentives under para 6 the terms and conditions as well as procedure listed under the "Scheme of assistance to Mega/Innovative Projects" vide IMD Government Resolution No. MGP/102009/58782/I dated 29/12/2009 as amended time to time shall apply.

7. Procedure for Making Application and Approval of Incentives

The following procedure will regulate the expression of interest, making the application by an applicant and process of approval, communication of approval by the Competent Authority for approving assistance under this Scheme:

- 7.1 Expression of Interest for availing assistance:** A person, company, legal entity or eligible unit, institution, organization intending to avail of assistance under this scheme shall intimate the Competent Authority in Government by an Expression of Interest as per Annexure-1 to this scheme. A start-up will apply directly as per Annexure 3d and Industry Association will apply directly as per Annexure 3e.
- 7.2 Letter of In-principle Approval:** The competent authority, on receipt of the Expression of Interest for availing assistance, shall convey to the applicant its decision granting in-principle approval along with the indicative list of eligible assistance or alternatively convey the rejection and causes in brief thereof, the conditions, time lines that the applicant has to comply for availing assistance, the obligations of the applicant as well as of the competent authority in relation to disbursement of the assistance and the likely disbursement schedule. The in-principle approval by the competent authority shall be conveyed in a format as per Annexure-2a or 2b or 2c, within one month from the receipt of Expression of Interest as in para 7.1.

7.3 Communication of in-principle approval doesn't confer any entitlement to the applicant. Entitlement and actual disbursement of the assistance will be an outcome pursuant to formal application in format as in para 7.5, and in accordance with decision of the empowered committee subject to fulfillment of conditions specified therein.

7.4 Validity of In-principle Approval: The in-principle approval, conveyed as above in para 7.2, shall be valid for a period of one year. However, subject to fulfillment of conditions (a) and (b) as indicated in para 5 of Annexure-2a / Annexure-2b / Annexure 2c to this scheme and subject to satisfactory reasons for non-fulfillment of conditions (c) , (d) and (e) as indicated in para 4 of Annexure-2a / Annexure-2b / Annexure 2c to this scheme within one year. In-principle approval can be extended by the competent authority for a period of, at the most one year. After the said period of validity, in-principle approval shall lapse and eligible applicant will have no claim for any incentive or benefit against the Government. However, the intending applicant will be free to reinitiate process by filing a fresh Expression of Interest for availing assistance under the scheme, which will then be treated as a separate and a new application.

7.5 Filing of Formal Application: The applicant shall apply to the Competent Authority in the application form specified as per Annexure-3a / Annexure-3b / Annexure-3c / Annexure-3d / Annexure-3e. The start-ups will apply directly at this stage as per Annexure-3d and BT Industry Association will apply as per Annexure-3e. The entitlement of the applicant for evaluation of his claim for the assistance under the scheme will arise only after filing of this application form along with the prescribed Annexures. The assistance will be eligible only if the formal application, as under this para, is made during the operative period of the Biotechnology Policy (2016-21).

- a. The Competent Authority will scrutinize the proposal and place it before the Empowered Committee for a decision on total assistance eligible to the applicant.
- b. The Empowered Committee may call the applicant for a presentation or any clarification in relation to either eligible activity or the cost marked against the Eligible activity, or any of its components.
- c. The Empowered Committee will record its decision as to approval of assistance in a Format as placed at Annexure -4.

7.6 Methodology for Disbursement: Based on the decision of Empowered Committee, the Competent Authority will convey the final decision on the

eligibility of the applicant for the assistance under the Scheme, the schedule of disbursement and the contingent progress milestones as in format as per Annexure - 5a / Annexure-5b / Annexure-5c / Annexure-5d / Annexure-5e.

7.7 Schedule of Disbursement:

a. Schedule of Disbursement for Biotechnology Parks

I. The disbursement of Capital Subsidy will be in three tranches as per following schedule:

- Release of first tranche of 25% of eligible assistance by the Competent Authority subject to availability of whole area of Biotechnology Park, approval of site layout plan/building plan and incurring 25% of eligible project cost.
- Second tranche of 50% of eligible assistance will be disbursed after the applicant has already incurred expenditure of 100% of the eligible project cost in eligible activities.
- The third and final tranche of the assistance amounting to 25% of eligible assistance will be paid when 50% of the BT park has been occupied by the BT units..

II. Reimbursement of Fee for conversion to Non- Agriculture, excluding the premium paid to government for Non-Agriculture use, Stamp Duty and Registration Fee will be made to an applicant along with advance release in para (i) above.

III. Reimbursement of Electricity duty and benefit under power tariff subsidy will be made quarterly on production of proof of payment of the same.

b. Schedule of Disbursement for Biotechnology Units, BT Industrial Associations, R&D Institutions, Universities and Finishing Schools: The disbursement of incentives will be as under:

Sr. No	Assistance Type	Disbursement Schedule	Remarks
1.	Capital Subsidy	On commencement of commercial operations	Reimbursement as per approval
2.	Interest Subsidy	Quarterly basis on bank certificate for realization of due installments of previous quarter	Reimbursement on actuals subject to ceiling
3.	Lease Rental Subsidy	Quarterly on submission of proof of payment	Reimbursement on actuals subject to ceiling
4.	Power Tariff and Electricity Duty	Quarterly on submission of proof of payment	Reimbursement on actuals subject to ceiling
5.	Employment Generation Incentive on EPF	Quarterly on submission of Proof	Reimbursement on actuals subject to ceiling
6.	Patent Assistance	<p>Two Tranches:</p> <ul style="list-style-type: none"> • 25% of eligible assistance at the time of filing of patent application • 75% of eligible assistance at the time of publication of patent application in official journal <p>Provided that application for assistance should be made within 6 months from the date of filing patent application</p>	Reimbursement subject to ceiling
7.	Capacity Building under Skill Enhancement	On submission of proof of obtaining certification	Reimbursement subject to ceiling
8.	Stamp Duty, Registration Fee, NA Conversion Fee	On Submission of Proof of Stamp Duty/Registration fee/NA Conversion Fee Payment	Reimbursement on actuals

Sr. No	Assistance Type	Disbursement Schedule	Remarks
9	Assistance for R&D Institute / Shared Industrial Testing Facilities / Finishing School	Three Tranches: <ul style="list-style-type: none"> • 25% on acquisition of land, approval of building plan • 50% after expenditure of 60% of the eligible project cost • 25% on commissioning of R&D Institute / Finishing School 	Subject to ceiling
10	Contract/Sponsored research work from Biotechnology Unit/ Industry Association to R&D Institution/ University/ Colleges	100% on submission of report of completion	Reimbursement subject to ceiling
11	Market Development	On submission of claim by BT MSMEs	Reimbursement subject to ceiling
12	Organizing exhibitions/seminars outside Gujarat but within India	On submission of proof of expenditure by a recognized association	Reimbursement subject to ceiling
13	Participation in International Trade Fair as Gujarat Pavilion to Industry Association	On submission of proof of expenditure by a recognized association	Reimbursement subject to ceiling
14	Assistance for Quality Certification	On submission of proof	GSBTM will facilitate with office of Industries Commissionerate (IC).

c. Schedule of Disbursement for Biotechnology Incubators: The disbursement of incentives will be as under:

Sr. No	Assistance Type	Disbursement Schedule	Remarks
1.	Capital Assistance	<p>Three Tranches:</p> <ul style="list-style-type: none"> • Release of 25% of eligible assistance subject to availability of whole area of Incubator and approval of site layout plan/ building plan and incurring 25% expenditure of eligible project cost. • 25% after expenditure of 100% of the eligible project cost • 50% on occupancy of minimum 5 start ups 	Reimbursement as per approval subject to a ceiling
2.	Mentoring Assistance	Middle of the year subject to submission of half year accounts and audited accounts of previous year.	Reimbursement on actuals subject to ceiling
3.	Operating Assistance	A matching grant of 25% of funds mobilized by them from non-government sources, subject to a ceiling of Rs. One crore per annum for meeting their operational expenses to run incubation, acceleration and other programmes including general expense, salaries and other administrative expenses. This will be disbursed on submission of audited accounts by the incubators.	Reimbursement on actuals subject to ceiling
4.	Procurement of Software	On submission of proof of procurement of software	Reimbursement on actuals subject to ceiling

Sr. No	Assistance Type	Disbursement Schedule	Remarks
5.	Stamp Duty, Registration Fee, NA Conversion Fee	On Submission of Proof of Stamp Duty/ Registration fee/NA Conversion Fee Payment	Reimbursement on actuals
6.	Power Tariff and Electricity Duty	Quarterly on submission of proof of payment	Reimbursement on actuals subject to ceiling
d. Schedule of Disbursement for Biotechnology Start-ups: The disbursement of incentives will be as under:			
1.	Stamp Duty, Registration Fee, NA Conversion Fee	On Submission of Proof of Stamp Duty/Registration fee/NA Conversion Fee Payment	Reimbursement on actuals
2.	Marketing Assistance	On submission of claim by Start-up	Reimbursement subject to ceiling
3.	Product Development	On submission of claim by Start-up	Reimbursement subject to ceiling
4.	Lease Rental	Quarterly on submission of proof of payment	Reimbursement on actuals subject to ceiling
5.	Capital Assistance	Two Tranches: <ul style="list-style-type: none"> • 50% advance on approval • 50% on commencement of operations 	Reimbursement as per approval subject to a ceiling
6.	Interest Subsidy	Quarterly basis on bank certificate for realization of due installments of previous quarter	Reimbursement on actuals subject to ceiling
7.	Patent Assistance	Two Tranches:	Reimbursement subject to ceiling

Sr. No	Assistance Type	Disbursement Schedule	Remarks
		<ul style="list-style-type: none"> • 25% of eligible assistance at the time of filing of patent application • 75% of eligible assistance at the time of publication of patent application in official journal <p>Provided that application for assistance should be made within 6 months from the date of filing patent application</p>	
8.	Skill Certification	On submission of proof of obtaining certification	Subject to ceiling
9.	Market Development Support through Trade Fair Participation	On submission of claim	Reimbursement subject to ceiling

8. State Level Empowered Committee

8.1 For approval of the assistance to Biotechnology units with GFCI upto Rs. 50 crores, BT Incubators, R&D Institutes, Finishing School and Start-ups, the State Level Empowered Committee (Empowered Committee as referred in the scheme) shall comprise of the following members:

- (a) ACS/PS/Secretary, Department of Science & Technology (DST) - Chairman
- (b) Joint Industries Commissioner - Member
- (c) FA to DST- Member
- (d) AS/JS/DS (BT), Science & Technology Department-Member
- (e) Director, Directorate of Technical Education (DTE) -Member
- (f) Mission Director - Gujarat State Biotechnology Mission (GSBTM) - Member Secretary

8.2 For approval of the assistance to Biotechnology units with GFCI above Rs. 50 crores and BT Parks the State Level Empowered Committee (Empowered Committee as referred in the scheme) shall comprise of the following members:

- (a) ACS/PS/Secretary, Department of Science & Technology (DST)
- (b) ACS/PS/Secretary, Industries & Mines Department
- (c) Industries Commissioner
- (d) Secretary (Expenditure), Finance Department
- (e) AS/JS/DS (BT), Science & Technology Department
- (f) Mission Director - Gujarat State Biotechnology Mission (GSBTM) -Member Secretary

9. Competent Authority

For undertaking process for grant of approval and disbursement of assistance, the Mission Director, GSBTM will be competent authority and will act as single window clearance mechanism for the benefits under this scheme:

Gujarat State Biotechnology Mission will act as a Nodal Agency for hand holding and providing effective liaison with various Government Departments / agencies / bodies.

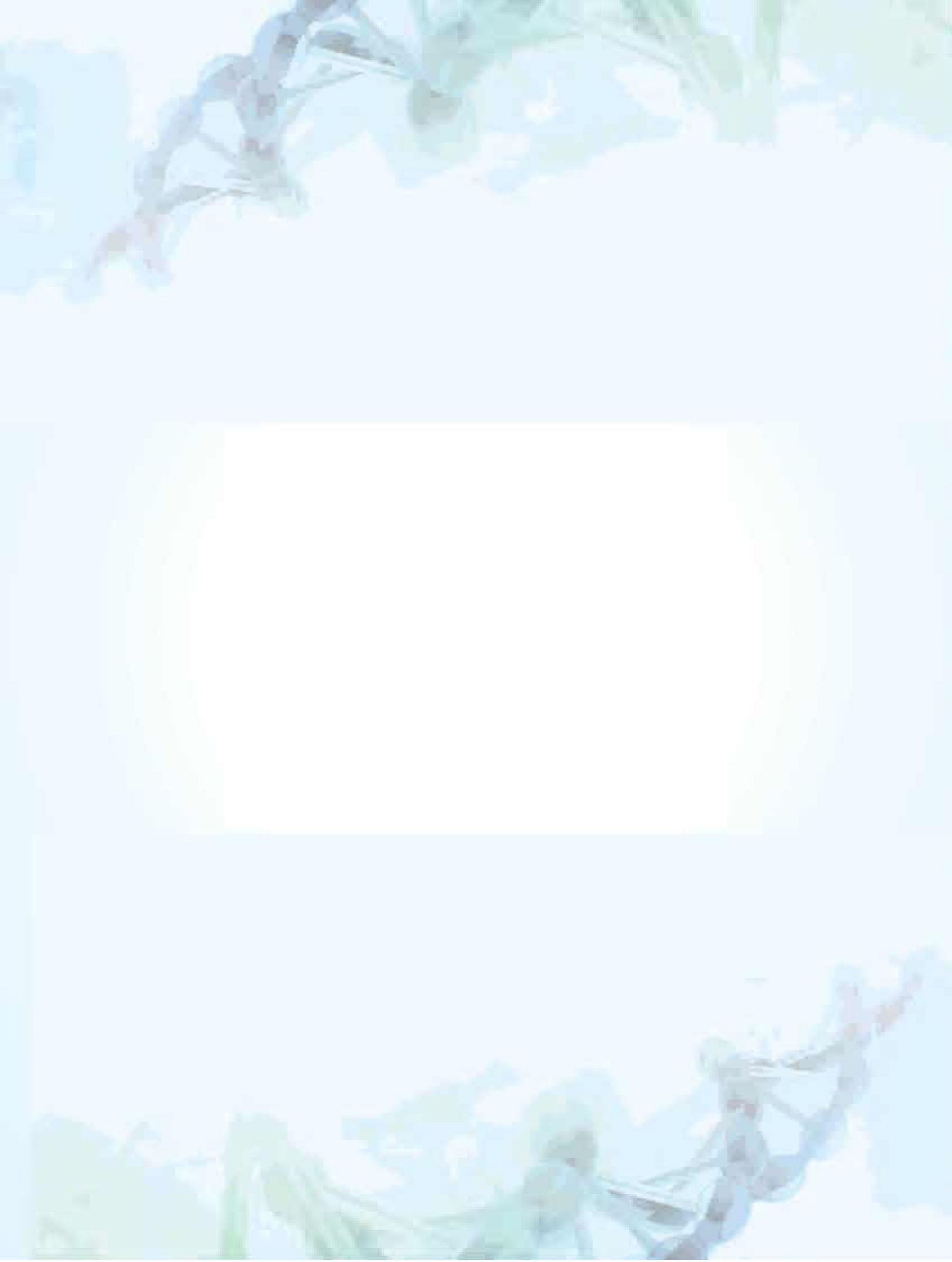
10. Conditions

- a. Any eligible BT unit or BT Park will have the option of availing incentives either under this Biotechnology Policy or the Industrial Policy of Government of Gujarat. However, eligible units or the BT Park will be entitled to incentive under only one Policy of the government and not out of both policies for individual items.
- b. Incentives under this Policy will be in addition to any incentives that the unit/institutes might avail from any agency outside the Government of Gujarat. Provided, that total incentives for every item head cannot be more than 90% of actual expenditure undertaken by that unit under that item head from all Government sources.
- c. The incentives for expansion/diversification will be computed for the actual investment newly made for the expansion/diversification and historical investment prior to undertaking expansion/diversification will not be considered.
- d. Any BT Unit, Park, Incubator, Start Up, Finishing School, R&D Facility etc., availing incentives under the policy, will not be allowed to carry out change of use at the facility and will have to continue running operations for the purpose for which Government Assistance under this policy have been availed. If the incentive availing unit or entity carries out any change in use, then it will have to return to the Government all assistance it has availed under this policy with 8 percent per annum interest. Change of product/ operation within Biotechnology Sectors will not be considered change of use. If the unit or entity brings about change of use then the recoverable amount for the Government under this clause shall have priority over all other dues of the unit/entity.

11. Interpretation

Any interpretation or clarification under the scheme will be decided by the Department of Science and Technology and decision thereof would be final and binding to all.

Sd/
(Dhananjay Dwivedi)
Secretary to the Government of Gujarat,
Department of Science and Technology





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