

Comprehensive Agro Business Policy (2016-21)
**Scheme for financial assistant to Agro
industrial Units and infrastructural
projects.**

Government of Gujarat
Department of Agriculture
G. R. No: AIC-10-2015-436(1)-K.8
Sachivalaya, Gandhinagar
Date: 7/5/2016

Read:

- 1. I&MD GR No. APN-1099-2007-I dated 2-1-2001 and A&CD's GR No AIC-10206-421-K.8.**
- 2. A note dated 22.03.2016 from MD, GAIC Ltd**

Preamble

Gujarat has a vast untapped potential in Agro Industrial Sector. The State has a very high level of production and productivity in several agriculture and horticulture crops in the country. The State has identified Agro & Food Processing Industries as one of the thrust Industries in Industrial Policy 2016-2021.

The State Government is committed to accelerate the development of Agro based industries in the State. A key initiative of the Government would be to metamorphose the supply chain infrastructure which would have multiplier effect in agriculture sector & greatly increase the effectiveness across the entire sector.

Gujarat has announced Comprehensive Agro Business Policy 2016 to facilitate investment in Agro and Food Processing Sector for value addition to farm produce

so as to ensure higher income to the farmers, provide greater employment opportunity in rural areas and better products to consumers. In consideration of the importance of Agriculture and Food Processing in the overall development of state and its contribution in GSDP, it has become necessary to revisit the provisions in Agro Industrial Policy to make it more attractive, farmers & entrepreneurs friendly. Accordingly, the Government of Gujarat has decided to come out with the Comprehensive Agro Business Policy 2016 with the long term idea of assisting **“EASE of Doing Farming and Processing” in Gujarat**, which was under the consideration of Government of Gujarat.

RESOLUTION

In view of the strategy under Comprehensive Agro Business Policy 2016, the State Government will play a proactive role in promoting Agro and Food Processing industry in Gujarat and make it vibrant and sustainable. Therefore, the Government is hereby pleased to approve the document of Comprehensive Agro Business Policy 2016.

As a part of the Policy, Government has decided to provide various incentives to eligible Agro and Food Processing units and Infrastructural Projects as mentioned here under, in addition to any incentives that they might be eligible and entitled to avail from Government of India. The scheme will come into force from the date of issue of this GR and will remain in force for a period of five years.

1. DEFINITIONS

(a) **Agro Industries:**

Agro Industry means units which add value to agriculture products/its derivatives/residues both food and non-food by processing into products which are marketable or usable or edible or by improving storability or by providing the link from farm to the market or part thereof. Agro Industry also includes hi-tech and biotechnology based

agriculture.

Note: Any industry/activity/infrastructure, not meeting the above criteria, will not be eligible to avail any benefit under the scheme.

(b) Agricultural product:

Agricultural product means produce of Agriculture-Horticulture-Sericulture-Floriculture-Fisheries-Dairy and it also includes minor forest produce and livestock based products.

Note: Only value added milk products manufacturing units, excluding liquid milk, will be eligible to avail benefit under the scheme.

(c) Hi-tech and Bio-technology based Agriculture: Hi-tech and Bio-technology based Agriculture means and includes project/s which involve any one of the processes such as Tissue culture, Production of Transgenic plant, Mass Multiplication of parasites' predators, Fermentation plant for bio-fertilizers, Gene Mapping, cloning and Genetic engineering, Green house, Aquaculture, etc.

(d) Any other unit, produce and processes which may be included from time to time and will be liable to be included under this.

(e) New Agro Industrial Unit:

A new Agro Industry unit means the unit which commence commercial production/services during the operative period of the scheme, provided it satisfies all the following conditions:

1. The new project should have obtained a separate letter of intent or letter of approval or registration from the concerned competent authority.
2. The new project should have separately identifiable capital investment, 'separately identifiable capital investment' means it should not have any production linkage with the existing manufacturing process and the product should be a separate product in itself with independent marketability. The new unit

should be in a separate building, should maintain separate books of accounts and the project should be appraised independently by financial institution as a viable project. However, the new project will not lose its eligibility, if the utilities of existing units for water, electricity, steam and pollution control facilities are extended to the new project.

3. The new unit or infrastructure project which has initiated activities of setting up, but does not started commercial production will be treated as new project.

(f) Existing Agro Industry unit:

An existing agro industrial unit means the project of industrial undertaking which has commenced commercial production prior to the date of announcement of this scheme.

(g) Expansion & diversification:

Existing or new enterprise carrying out expansion/ diversification with an investment of more than 50% of (out of which minimum 60% should be in plant and machinery) its existing gross fixed capital investment on the date of initiating expansion/ diversification and commencing production of said expansion/ diversification during the operative period of the scheme.

Only one expansion/ diversification shall be considered during the operative period of scheme. Only following will be considered for expansion/ diversification:

1. For increasing installed working capacity.
2. For production of additional new item.
3. For undertaking production of raw material to be consumed by the unit itself (backward integration).
4. For producing new product by utilizing existing products of the same unit (forward integration).

(h) Modernization:

If any existing agro unit carrying out modernization by way of adopting New Technology/Production Process and/or improving quality of products with an investment of more than 25% of its existing gross fixed capital investment in plant and machinery on the date of initiating modernization and commencing production of said modernization during operative period of the scheme shall be termed as modernization.

Only one modernization will be eligible for assistance during the operative period of the scheme.

Note: When changes are made in old machinery or modern machinery is added, old machinery would required to be scrapped or when it becomes obsolete, value of said machinery shall be deducted from eligible investment made for modernization. Benefit of this scheme will not be available towards replacement of existing machinery.

(i) Agro & Food Infrastructure Projects:

The Agro & Food Infrastructure Projects will be the facilities such as CA Cold Storage, Cold Chain, Food Parks, Food irradiation Plants, Silos, Pack Houses, Reefer Vans etc.

(j) The Cold Chain and Preservation Infrastructure for agricultural, horticultural, dairy, fish & marine, poultry & meat products:

It will establish linkage from farm gate to the consumer, end to end, to reduce losses through efficient storage, transportation and minimal processing. The different components of the Cold Chain projects are as under:

(a) Minimal Processing Centre at the farm level and centers is to have facility for weighing, sorting, grading waxing, packing, pre-cooling, Control Atmosphere (CA)/ Modified Atmosphere (MA)

cold storage, normal storage and Individual Quick Freezing (IQF).

(b) Mobile pre-cooling vans and reefer trucks.

(c) Distribution hubs with multi products and multi Control Atmosphere (CA)/ Modified Atmosphere(MA) chambers/ cold storage/ Variable Humidity Chambers, Packing facility, Cleaning In Process (CIP) Fog treatment, Individual Quick Freezing (IQF) and blast freezing.

(d) Irradiation facility.

Irradiation facilities may also cover warehousing, cold storage facilities etc. for storage of raw material and finished products for efficient utilization of the facility.

To avail financial assistance, at least two of the components, from (a), (b) or (c) above will have to be set-up by the promoters. Irradiation facility can be set up as standalone for the purpose of availing grant.

(k) Reefer Van: Refrigerated shipping container for transporting perishables, having its own stand-alone (self-powered) cooling system.

(l) Primary Processing Centers / Collection Centers in rural area will have the following components:

- Minimum land requirement will be 1-2 acres.
- Minimum Processing Facilities at the firm level which may include facilities for weighing, cleaning, sorting, grading, packing, pre-cooling, Controlled Atmosphere (CA)/ Modified Atmosphere (MA), Cold Storage, Dry Warehouses and IQF.
- Mobile Pre-cooling trucks and reefer trucks which may be suitable for transportation of the perishable agricultural produce/ horticulture/ dairy/ meat/ fish produce.

- (m) Gross fixed capital investment:
Gross fixed capital investment means investment made in buildings, Plant & Machinery and other related fixed assets required to manufacture end product or render services.
- (n) Eligible Fixed Capital Investment:
Eligible fixed capital investment means the investments made in required new building, new plant and machineries and other related fixed assets required to manufacture end product or render services.
Note: In eligible expenses means the cost of land and transport vehicle, preliminary and pre-operative expenses, goodwill expenses, commissioning fee, royalty, interest capitalized, technical fees/consultant fees/working capital or not specifically expressed as eligible investment or any other expenditure specified the SLIC. These expenses will not be eligible for any assistance.
- (O) Commercial production:
- The date of commercial production means the date when the unit starts manufacturing marketable produces/rendering services. In normal circumstances the date of first sales bill will be considered as date of start of commercial production, however in case of any doubt, it will have to be verified from the followings to ascertain the actual date of production.
 - Whether the unit had purchased and installed the required machinery on or before specified date.
 - Whether the unit had got electricity supply on or before the specified date
 - Whether the unit had purchased the required raw materials, consumable on or before the specified date

- Whether the unit had consumed electricity for production during the relevant month etc.

1.0 **The Scheme of Capital Investment Subsidy**

1.1 **Assistance of Capital Investment Subsidy for Agro and Food Processing Units**

Capital Investment Subsidy @ 25% of eligible project cost subject to maximum Rs. 50.00 lakhs for setting up/expansion & diversification/modernization

1.2 **Assistance of Capital Investment Subsidy for Cold Chain, Food Irradiation Processing Plants and Pack Houses**

Capital Investment Subsidy @ 25% of eligible project cost subject to maximum Rs. 500.00 lakhs.

1.3 **Assistance of Capital Subsidy for Creating Primary Processing Centers / Collection Centers in Rural Areas**

Capital Investment Subsidy @ 25% of eligible project cost subject to maximum Rs. 250.00 lakhs

1.4 **Assistance of Capital Subsidy for Reefer Vehicles**

Capital Investment Subsidy @ 25% of eligible project cost subject to maximum Rs. 50.00 lakhs

1.5 **Conditions for Capital Investment Subsidy:**

- a) Enterprise shall have to apply to Nodal Agency within one year from the date of first disbursement of term loan and before commencement of commercial production or rendering services.
- b) If the enterprise is not availing term loan for the project then project appraisal report from a Nationalized Bank is required to be submitted.
- c) Capital investment subsidy will be paid in two equal installments

to the enterprise in schemes under **1.1 and 1.4** and in three installments of 25%, 50% and 25% of the sanctioned amount to the enterprise in scheme of **1.2 and 1.3**.

d) Enterprise will have to remain in production for 5 years from the date of commercial production and if it fails to continue production for five years, then amount of capital investment subsidy disbursed will be recovered.

e) Total quantum of capital subsidy (State + Central) in any case shall not exceed the 50% of the eligible cost.

2.0 **Scheme for Back Ended Interest Subsidy on Term Loan.**

2.1 **Assistance of Back Ended Interest Subsidy on the Term Loan for Agro and Food Processing Units**

Back Ended Interest Subsidy @ 7.5% on the Term Loan with maximum amount of Rs. 150.0 Lakhs for a period of 5 years for setting up/ expansion & diversification/ modernization of Agro and Food Processing Units.

2.2 **Assistance of Back Ended Interest Subsidy on Term Loan for Agro and Food Infrastructural Projects.**

Back Ended Interest Subsidy @ 7.5% on Term Loan with maximum amount of Rs. 400.0 Lakhs for a period of 5 years for Setting up Infrastructure Project in Agro & Food Processing Sector such as CA Cold Storages, Food Irradiation Processing Plants, Silos, Pack houses, Food Parks, Reefer Vans etc.

2.3 **Additional Back Ended Interest Subsidy on Term Loan.**

- a) 1% additional interest subsidy to SC/ST, physically challenged or women entrepreneurs.
- b) 1% additional interest subsidy to entrepreneurs below 35 years age.

Note: The additional subsidy will be within the overall ceiling of the

assistance.

2.4

Conditions for Interest Subsidy:

- a) Enterprise shall have to apply to Nodal Agency within one year from the date of first disbursement of term loan and before commencement of commercial production or rendering services.
- b) Enterprise shall opt for date of eligibility of interest subsidy either from the date of first disbursement of loan or from the date of commencement of commercial production.
- c) Late submission of application will be considered subject to deduction of late submission period after commercial production and deduction of proportionate amount of interest subsidy from maximum ceiling.
- d) Reimbursement of interest subsidy will be made only after commencement of commercial production/rendering services by enterprise.
- e) If the enterprise becomes defaulter in payment of interest or installment of term loan to Bank/ Financial Institution as per guidelines of RBI, such default period will be deducted from the period of five years.
- f) Interest subsidy will not be available for penal interest or any other charges.
- g) Total quantum of interest subsidy (State + Central) in any case shall not exceed the total interest paid to Bank/Financial Institution.
- h) Enterprise will have to remain in production for 5 years from the date of commencement of commercial production or rendering services. If it fails to continue production for five years, then amount of capital investment subsidy disbursed will be recovered.
- i) 1% additional subsidy will be paid to the entities where 100%

ownership is held by SC/ST, physically challenged or women entrepreneurs and 1% additional subsidy to entrepreneurs below 35 years age holding 100% ownership in the entity at the time submission of claim and no change in the ownership pattern during Five (5) years.

2.5 **Conditions applicable to Capital Investment subsidy and Interest subsidy**

- a) Loan Sanctioned by Bank or Financial Institutions as per RBI guidelines will be eligible for any incentive under this resolution. Loans sanctioned by Non- Banking Financial Institutions will not be eligible for any incentive under this resolution.
- b) The enterprise that has availed assistance under this scheme will not be entitled to avail benefits under any other similar scheme of State Government, unless and otherwise specified under particular scheme.
- c) Under the scheme, any enterprise or group of enterprises with common promoters will be eligible to avail benefits at two different locations either for setting up new unit or expansion/diversification or modernization.
- d) Enterprise will have to furnish information regarding production, sales, turnover and employment, etc. to Nodal Agency, when called for by Nodal Agency from time to time.
- e) The industrial unit obtaining subsidy under this scheme should have installed and used the instruments for controlling pollution as prescribed by concerned authority and as per standards approved, and maintained accordingly.
- f) Enterprise will have to employ at least 85% of total employment and 60% managerial and supervisory staff from local persons. The Percentage of local employment will have to be maintained

permanently. If the unit fails to employ local persons, the amount of subsidy shall be recovered as outstanding of land revenue.

- g) Enterprise has to give undertaking to confirm that it has paid all Government dues on its letterhead duly signed by authorized signatory.
- h) If expansion or diversification is required to be done for revival of sick unit or closed unit, it will get benefits under the scheme of G.B.I.F.R and not under this scheme.
- i) Enterprise can avail benefits under such schemes of Government of India, if any.
- j) The cost of only new plant and machinery will be considered eligible.

3.0 **Scheme for Financial Assistance for Freight Subsidy:** Benefits under this scheme will be available to MSME units only.

3.1 **Scheme for Financial Assistance for Air- Freight Subsidy**

In view of the globalization trend, it is essential to encourage exports of agro and processed food products from the State. Considering this aspect in mind, assistance of 25% of actual air freight paid by any legal entity subject to maximum Rs. 10.00 Lakhs per year per unit will be granted for export of any fresh or processed horticulture, milk, poultry or fish produce or 40% of actual air freight paid max Rs. 15.00 Lakhs per year per unit for 5 years for Organic produce from cargo complex at Ahmedabad International Airport subject to following conditions:

1. Such subsidy shall not be granted for more than five years per unit. The enterprise which has obtained subsidy in earlier scheme will not be eligible to avail benefits under this scheme.
2. If samples are required to be sent in foreign country for exporting edible agro products and expenditure is incurred for

getting sample passed for export of edible agro article, assistance of 25% of actual legal expenditure (except expenditure incurred for purpose of traveling etc.) incurred on it shall be granted limited to 2.0 lakhs per annum and maximum limit per beneficiary will be Rs. 5.0 lakhs.

3.2 **Scheme for Financial Assistance for Sea- Freight Subsidy**

In view of the globalization trend, it is essential to encourage exports of agro and processed food products from the State. Considering this aspect in mind, assistance of 25% of actual sea freight paid by any legal entity subject to maximum Rs. 10.00 Lakhs per year per unit will be granted for export of any fresh horticulture produce or 40% of actual sea freight paid subject to maximum Rs. 15.00 Lakhs per year per unit for Organic Fresh Horticulture produce from cargo complex of Gujarat State. This subsidy shall not be granted for more than five years per unit.

4.0 **Other Schemes**

4.1 **Quality Certification Mark:**

MSME agro units are required to obtain quality certification mark for export purpose.

4.1.1 For this 50% (maximum of Rs.5/- lakh) assistance of expenditure incurred by institute/ entrepreneur will be granted for obtaining certification mark from institute approved by Quality Council of India such as ISO/ HACCP/ FSSAI/ FPO mark/ India Organic certification mark/ Agmark etc. Such assistance will be paid after having received certificate for Certification Mark.

4.1.2 50% of fee payable to recognized International Certification Authority and 50% cost of testing equipment & machineries required for that certification totaling upto maximum amount of Rs. 10.0 lakhs.

4.2 **Skill Enhancement**

Assistance will be provided to Agro and Food Processing units/infrastructure projects at the rate of 50% of fee paid, subject to a maximum Rs. 10,000 per employee on obtaining industry recognized skill certifications from recognized institutions (both Government and Private Institutions). The assistance under this incentive will be subject to an overall ceiling of Rs. 0.5 lac per year per unit maximum for a period of three years.

4.3 35% of the cost of Machinery/ Equipment and Technical Civil Works (TCW) subject to a maximum of Rs.5.00 Lakhs for modernization of meat shop.

Note: The benefits under scheme no. 4.1, 4.2, and 4.3 will be available to MSME units only.

4.4 **Reimbursement of VAT**

The eligible Agro and Food Processing units and infrastructure projects will be provided reimbursement of net tax (net of input credits) paid by them under Section-13 of Gujarat Value Added Tax Act against their output tax liability. The reimbursement will be limited to a ceiling of 70% of the eligible fixed capital investment made by the unit.

This assistance will be available subject to following conditions:

4.4.1 The reimbursement of VAT will be limited to a ceiling of 70% of the eligible fixed capital investment made by the eligible unit.

4.4.2 The eligible unit shall pay the net VAT payable under the provisions of the Gujarat VAT Act, 2003 in the Government treasury.

4.4.3 The eligible unit will be allowed reimbursement to the extent of 80% of the net VAT paid excluding the (a) Additional Tax and (b) Reduction of ITC as per the provisions of GVAT Act, 2003. It is clarified that the amount paid on account of additional tax and the reduction of the ITC as per the provisions of the GVAT Act, 2003 shall not be reimbursed.

- 4.4.4 The reimbursement will be available for a period of 5 years from the date of commercial production/render services or the completion of limit of 70%, whichever is earlier.
- 4.4.5 The eligible unit shall be entitled for reimbursement up to 1/5th of the eligible amount in a particular year.
- 4.4.6 Restrictions will be made to ensure that the amount reimbursed is not again claimed by subsequent dealers by way of tax credit for interstate sales, branch transfer, consignment and export.
- 4.4.7 The eligible unit shall manufacture the goods on its own for which it is eligible for incentives.
- 4.4.8 The eligible unit shall not transfer its business during the incentive period, nor assign its rights and responsibilities to any other agency.
- 4.4.9 The eligible unit shall remain in production during the incentive period.
- 4.4.10 Under GST regime, the unit shall be reimbursed up to the extent of SGST paid in intrastate sale of the specified goods, subject to the tax actually realized in the Treasury and such other conditions as may be decided by the State Government and the decision on the State Government shall be final. However, in the GST regime, the SGST will be reimbursed at a rate of tax which shall not be higher than the present rate of the specified goods.
- 4.4.11 The eligible unit shall have to make e-payment and submit e-returns.
- 4.4.12 In case of infrastructure projects, the reimbursement will be allowed for the procurement made during the Policy period.
- 4.4.13 The unit under modernization will be given this text incentive with a condition that it shall continue to pay VAT which is average of last three years VAT paid, and the VAT above this ceiling will be given as reimbursement.

- 4.5 **Incentive on Power Tariff and Electricity Duty:**
- 4.5.1 Agro and Food Processing units and Infrastructure Projects 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 commencement of commercial production/ rendering services
- 4.5.2 Agro and Food Processing units and Infrastructure Projects will be given 100 % reimbursement for electricity duty paid for a period of five years on coterminous basis with power tariff subsidy.
1. Above assistance will be available to agro and food processing units and infrastructure projects on power purchased from the State electricity distribution companies or power distribution licensees. Agro and food processing units, either generating power from its captive power plant or getting electricity through open access will not be eligible for the incentive.
 2. 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.
- 4.6 **Registration/Stamp Duty Concession:** The Agro and Food Processing units will be eligible for 50% reimbursement of Stamp Duty/Registration Fee/Conversion Fee paid on sale/lease/transfer of land and 100% reimbursement of Stamp Duty/Registration Fee/Conversion Fee paid for setting up for infrastructure projects in agro and food processing sector.
- 5.0 **State Level Implementation Committee:**
- 5.1 A State Level Implementation Committee consisting of following members is constituted for sanction of assistance with respect to various proposals received under the G.R.:

1. Principal Secretary, Agriculture	Chairman
2. Secretary Co-op & A.H	Member
3. Secretary Finance	Member
4. Industries Commissioner	Member
5. Managing Director, GAIC Ltd.	Member-Secy

The Chairman may invite an officer of the concerned Govt. Offices for expert advice/ opinion, as and when required.

The Committee will sanction the subsidies to Medium and Large Scale Agro & Food Processing Units and Infrastructural Projects under the schemes 1.0, 2.0, 4.4, 4.5 and 4.6.

The proposals, received, will be processed as per the priority of sectors/ sub-sectors and financial provisions.

The Committee is authorized for interpretation of any provision and to give clarification/decision with reference to any provisions under this resolution and it will be final and binding to the applicants. The committee shall be competent to include/exclude any sector/sub sector from the ambit of resolution to ensure all inclusive growth of the Agriculture in the State.

5.2 A Committee consisting of following members is constituted for monitoring of the projects sanctioned and also take the review of implementation of various schemes under this G. R:

1. Principal Secretary, Agriculture	Chairman
2. Commissioner of Fisheries	Member
3. Director of Agriculture	Member
4 Director of Horticulture	Member
5. Director of Animal Husbandry	Member
6. Financial Advisor, (Agriculture), Finance Dept.	Member
7. Deputy Secretary, Agriculture Department	Member
8. Managing Director, GAIC Ltd.	Mem-Secy

The Committee will make suggestions to State Level Implementation Committee and MD, GAIC for better implementation of schemes under this GR.

5.3 Sanction and disbursement of assistance to Micro and Small Scale Agro & Food Processing Units and Infrastructural Projects under the schemes 1.0, 2.0, 4.4, 4.5 & 4.6 and all units under the scheme 3.0, 4.1, 4.2 & 4.3 will be done by Managing Director M.D, GAIC may take expert advice/ opinion from an officer of the concerned Govt. Offices as and when required.

6.0 **Procedure**

- (a) Gujarat Agro Industries Corporation Ltd. shall be State Nodal Agency for implementation of the scheme under the GR.
- (b) Scheme wise prescribed application form will be available on the website.
- (C) The detailed operational guidelines will be laid down by GAIC Ltd. and approved by State Level Implementation Committee.

7.0 **Budget Provision**

7.1 In the year 2016-17, amount of Rs 1100 lacs has been provided for financial assistance to Agro Industries (in addition to Rs 2500 lacs sanctioned for implementation of Chief Minister's Mission of Food Processing). The administrative approval is hereby accorded for the expenditure of Rs 1100 lacs, provided in the Budget Estimate 2016-17. The expenditure on this account will be met from the sanctioned grant of the respective financial year under the following budget head;

Demand No. 2- 2401 Crop Husbandry-195- Assistance to Cooperatives- 02 AGR-13 Financial Assistance to Agro Industries.

The grant will be placed at the disposal of Director- Agriculture and he will, in turn, disburse to implementing agency.

This issues with the concurrence of Finance Department on 26.04.2016 on this department's file of even number.

By order and in the name of Governor of Gujarat.

R K Shah
Deputy Secretary

Copy to:

1. Secretary to Hon'ble Governor of Gujarat, Raj Bhavan Gandhinagar (By Letter)
2. Principal Secretary to Hon. Chief Minister, Sachivalay Gandhinagar
3. Personal Secretary to all Hon. Ministers, Sachivalay Gandhinagar
4. Advisor to Hon. Chief Minister, Sachivalay Gandhinagar
5. The Chief Secretary, Sachivalay Gandhinagar
6. Additional Chief Secretary, Finance Department , Sachivalay Gandhinagar
7. Financial Advisor, Finance Department, Sachivalay Gandhinagar
8. All Departments of Sachivalay Gandhinagar
9. M.D. GAIC, Gandhinagar
10. All HoDs under Agriculture and Co-operation Department, Gandhinagar
11. Industries Commissioner, Gandhinagar
12. Accountant General Rajkot/Ahmedabad,
13. Commissioner of Commercial Tax, Vera Bhavan , Ahmedabad.
14. Commissioner of Electricity Duty, Udhyog Bhavan , Gandhinagar
15. The M.D. GUVNL , Baroda
16. Commissioner of Information, Dr. Jivraj Mehta Bhavan, Gandhinagar
17. Superintendent of Stamps, Dr. Jivraj Mehta Bhavan, Gandhinagar
18. Select File.