

**GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)**

No.F.12(105) FD/Tax/2014-91

**ORDER**

Jaipur, September 30 ,2015

In exercise of the powers conferred by Clause 20 of the Rajasthan Investment Promotion Scheme-2014 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modify the Scheme by making the following amendments, namely:-

**AMENDMENTS**

**1. Amendment of clause 2.-** In clause 2 of the Scheme,-

(i) after the existing sub-clause (via) and before the existing sub-clause (vii), the following new sub-clause (vib) shall be inserted, with immediate effect, namely:-

"(vib) **"Desalination sector"** means an enterprise engaged in purification of water having Total Dissolved Solids(TDS) more than 3,000 parts per million (ppm)by reducing it to 500 ppm or below, to make it suitable for human consumption.".

(ii) In sub-clause (xvi), for the existing expression "However investment made in land in excess of 30% of the total investment/EFCI made and expenditure in purchase of existing factory sheds, industrial buildings and old plant and machinery by the Enterprise shall not be included in investment/EFCI", the following expression shall be substituted, with effect from 08.10.2014, namely:-

"Provided that investment made in:-

- (a) land in excess of 30% of the total investment/EFCI made; and
- (b) purchase of existing factory sheds, industrial buildings; and
- (c) old plant & machinery; and
- (d) plant and machinery transferred from other locations, by the Enterprise shall not be included in investment/EFCI.

Provided further that investment made, in purchase of a manufacturing enterprise, which has been taken over before the commencement or during the operative period of this Scheme, and sold during the operative period of the Scheme by RIICO/ RFC/ Central Financial Institutions/ Banks, shall be allowed for computation of EFCI.".

(iii) the existing sub-clause (xvia) shall be substituted, with immediate effect, by the following, namely:-

**"(xvia) "IT Enabled Service"** means any service provided or rendered by using the resources of Information and Communication Technology."

(iv) after the sub-clause (xvia) so substituted and before the existing sub-clause (xvii) so renumbered, the following new sub-clauses (xvib), (xvic), (xvid), (xvie), (xvig) and (xvih) shall be inserted, with immediate effect, namely:-

**"(xvib) "IT Infrastructure"** means the physical setup developed by an enterprise for sale or lease or transfer on lease-cum-sale, for use to an enterprise of IT sector or the physical setup developed by an enterprise of IT sector for its own use.

**(xvic) "IT Products"** means computer, digital-data communication and digital-data broadcasting products as notified by the Ministry of Finance, Government of India or Central Board of Excise & Customs.

**(xvid) "IT Sector"** means the sector comprising enterprises engaged in manufacturing of hardware other than Electronic System Design Manufacturing (ESDM), and shall include:

- (i) Enterprises engaged in production and development of IT software.
- (ii) Enterprises rendering IT services and IT enabled services b;
- (iii) Enterprises engaged in development of IT infrastructure;
- (iv) Enterprises imparting training as IT training institutions;
- (v) Enterprises engaged in telecommunication; and
- (vi) Robotic enterprises.

**(xvie) "IT Services"** means any service in IT sector which results from the use of any IT system for realizing value addition.

**(xvig) "IT Software"** means any representation of instructions, data, sound or image, including source code and object code recorded in a machine readable form, and capable of being manipulated for providing interconnectivity to a user, by means of an automatic data processing machine covered under IT products.

**(xvig) "IT Training Institution"** means an institution imparting training in the field of IT, IT Enabled Service and IT Services and having an accreditation / affiliation from NIELIT (GOI) or any University established by Law in India or any Institution which has a Deemed University status as per the UGC Act.

**(xvih) "Kota stone, Marble and Granite Sector"** means the industrial sector comprising enterprises engaged in any of the following activities, namely:-

- (a) splitting;
- (b) polishing;

(c) edge cutting;  
(d) chamfering; and  
(e) calibrating  
of Kota stone or Marble or Granite;"

(v) after the existing sub-clause (xxx) and before the existing sub-clause (xxxii), the following new sub-clauses (xxxiii) and (xxxiv) shall be inserted, with immediate effect, namely:-

**"(xxxiii) "Robotics Enterprise"** means an enterprise engaged in manufacturing of robots or engaged in providing or rendering of services related to robots.

**(xxxiv) "Robots"** means a machine which is an automatically controlled, reprogrammable, multipurpose manipulator programmable in three or more axes;"

(vi) after the existing sub-clause (xxxv) and before the existing sub-clause (xxxvi), the following new sub-clause (xxxvii) shall be inserted, with immediate effect, namely:-

**"(xxxvii) "Telecommunications Enterprise"** means an enterprise engaged in telecommunications including Basic Telecom Providers, VSAT, Cellular (Mobile), Telecom Infrastructure, LAN, ISPs and any other value added services licensed by Ministry of Communications & IT, Government of India."

2. **Insertion of clause 3.4.**- After the existing clause 3.3 and before the existing clause 4 of the scheme, the following new clause 3.4 shall be inserted, with effect from 08.10.2014, namely:

"3.4 Notwithstanding anything contained in clause 3.3 above, the State Government, on the recommendation of the State Empowered Committee (SEC), may grant the benefit of the Scheme to an enterprise to whom an entitlement certificate under the RIPS-2010 has been issued but due to genuine hardship, has failed to:

- (i) avail the benefits as granted to it under the said entitlement certificate; and
- (ii) initiate any civil work related to the proposed project up to the date of issuance of RIPS-2014."

3. **Insertion of clause 3A.**- After the existing clause 3.4 so inserted and before the existing clause 4 of the scheme, the following new clause 3A shall be inserted, with immediate effect, namely:-

**"3A. Option to certain enterprise for selection of category.**

Where an eligible enterprise falls under both the categories i.e. manufacturing enterprise and service enterprise, it shall have to opt for benefits in any one of the following two categories, namely:-

- (a) as manufacturing enterprise; or
- (b) as service enterprise.".

**4. Insertion of clause 8.3.**- After the existing clause 8.2 and before the existing clause 9 of the scheme, the following new clause 8.3 shall be inserted, with immediate effect, namely:-

"8.3 Notwithstanding anything contained in the Scheme, the State Government, on the recommendation of State Empowered Committee (SEC), may grant a customized package under section 11 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, to the manufacturing enterprises in IT sector investing more than Rs. 200 crore or providing employment to more than 400 persons.".

**5. Amendment of clause 9.1.**- In the clause 9.1 of the scheme for the existing expression "in sub-clause 9.3 to 9.12" the expression "in sub-clause 9.3 to 9.16" shall be substituted, with immediate effect.

**6. Substitution of clause 9.2.**- The clause 9.2 of the scheme shall be substituted, with effect from 08.10.2014, by the following, namely:-

"9.2 Manufacturing enterprises in the sectors mentioned hereunder shall be allowed benefits as mentioned in the relevant sector, in addition to benefits related to tax exemptions mentioned at (iii) to (viii) of clause 4 and benefits mentioned in clauses 6 and 7, if applicable.

Provided that an enterprise of power loom sector and textile sector may opt for benefits provided in clause 4 to 7, if applicable, in lieu of the benefits mentioned in this clause.".

**7. Amendment of clause 9.12.1.**- In the clause 9.12.1 of the scheme for the existing expression "under sub-clause (a) and (b) of clause 2 (xxxviii)" the expression "under sub-clause (a), (b) and (bb) of clause 2 (xxxviii)" shall be substituted, with effect from 09.03.2015.

**8. Insertion of clause 9.15,9.16 and 9A.**- After the existing clause 9.14.2 and before the existing clause 10 of the scheme, the following new clauses 9.15, 9.16 and 9A shall be inserted, with immediate effect, namely:-

**"9.15 Desalination sector:**

**9.15.1** Enterprises, making an investment equal to or above four crore rupees in Desalination sector, shall be granted the following benefits:-

- (a) 50% exemption from payment of entry tax on capital goods for setting up of desalination plant;
- (b) 50% reimbursement of VAT paid on purchase of plant and machinery or equipment within the State, for setting up of desalination plant; and
- (c) 50% reimbursement of VAT paid on purchase of membrane for use in desalination of water for seven years from the date of commencement of commercial production.

**9.16. IT Sector:**

**9.16.1** Enterprises making an investment up to five crore rupees in the IT sector, shall be granted the following benefits:-

- (a) Investment Subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and
- (b) Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years.

**9.16.2** Enterprises making an investment above five crore but below twenty five crore rupees in the IT sector, shall be granted the following benefits:-

- (a) Investment Subsidy of 60% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and
- (c) 50 % additional exemption of Stamp Duty on purchase or lease of land and construction or improvement on such land.

**9.16.3** Enterprises making an investment equal to or above twenty five crore rupees in the IT sector, shall be granted the following benefits:-

- (a) Investment Subsidy of 70% of VAT and CST which have become due and have been deposited by the enterprise, for seven years;
- (b) Employment Generation Subsidy up to 10% of VAT and CST which have become due and have been deposited by the enterprise, for seven years; and
- (c) 50 % additional exemption of Stamp Duty on purchase or lease of land and construction or improvement on such land.

**9.16.4** Robotic Enterprises making an investment equal to or above fifty crore rupees shall, in addition to the above, be allowed 5% interest subsidy on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India, for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production, subject to a maximum of ten lac rupees per annum i.e. twelve calendar months, on the conditions as laid down in clause 10.9 of the Scheme:

## **9A. BENEFITS TO SERVICE ENTERPRISE IN THRUST SECTOR:**

9A.1 Service enterprises in the sectors mentioned hereunder shall be allowed benefits as mentioned in the relevant sector, in addition to benefits mentioned in clauses 5, 6 and 7, if applicable.

### **9A.2 IT Sector:**

9A.2.1 Enterprises making a minimum investment of twenty five lac rupees in the IT sector shall be granted 5% interest subsidy on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in service related to IT sector, for a period of five years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial operation, subject to a maximum of five lac rupees per annum i.e. twelve calendar months, on the conditions as laid down in clause 10.9 of the Scheme;

9A.2.2 Enterprises making a minimum investment of five crore rupees in the IT sector shall be granted 50 % additional exemption of Stamp Duty on purchase or lease of land and construction or improvement on such land, in addition to benefits mentioned in clause 9A.2.1.".

**9. Amendment of clause 10.2.-** In the clause 10.2 of the scheme for the existing expression " from the date of the issuance of the Entitlement Certificate issued under the Scheme.", the expression "from the date of the issuance of the Entitlement Certificate, unless otherwise specified in the scheme" shall be substituted, with effect from 08.10.2014."

**10. Insertion of clause 10.8 and 10.9.-** After the existing clause 10.7.3 and before the existing clause 11 of the scheme, the following new clauses 10.8 and 10.9 shall be inserted, with immediate effect, namely:

### **"10.8 Desalination sector:**

#### **10.8.1 Reimbursement of VAT for Desalination Sector:**

- (a) The reimbursement of VAT on purchase of capital goods within the State shall be allowed to the eligible enterprises for setting up of desalination plant for the capital goods purchased by it before the date of commencement of commercial production.
- (b) The reimbursement of VAT on purchase of membrane for use in desalination of water shall be allowed to the enterprise for seven years from the date of issuance of the Entitlement Certificate.
- (c) The enterprise shall get registration under Rajasthan Value Added Tax Act, 2003 and shall purchase capital goods from a dealer registered under Rajasthan Value Added Tax Act, 2003 against VAT invoice.
- (d) The enterprise shall furnish information regarding purchase of capital goods and membrane, as the case may be, made by him against VAT invoice, for use in setting up and/ or operating desalination plant within the State, through the

official website of the Commercial Taxes Department in the manner as provided therein.

(e) Enterprise shall not be eligible for reimbursement of VAT if the enterprise has claimed Input Tax Credit under Rajasthan Value Added Tax Act, 2003 on the purchase of plant and machinery or equipment or membrane.

#### **10.9 IT Sector:**

##### **10.9.1 Interest Subsidy:**

- (a) The interest subsidy shall be in addition to any other incentive available under any other Scheme of Government of India. However, where for any investment made by the enterprise, it is availing the benefit or incentives or subsidy under any other Scheme/package of State Government, the interest subsidy shall not be allowed on such investment.
- (b) The interest subsidy shall be allowed on the term loan taken from State Financial Institutions/Financial Institution/Bank recognized by Reserve Bank of India for making investment in IT Sector. Interest subsidy shall be provided to the extent that effective subsidy including subsidy provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
- (c) The interest subsidy shall be available only for interest levied by the Financial Institution/Bank. Penal interest or other charges shall not be reimbursed.
- (d) The interest subsidy shall be allowed from the date of commencement of commercial production, for a period of five years or up to the period of repayment of loan, whichever is earlier.
- (e) The interest subsidy shall be given to the enterprise which pays regular installments and interest to the Financial Institution/bank. If the enterprise becomes a defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from five years period as mentioned at (d) above. Action against defaulter shall be taken as per the RBI guidelines/approved terms & conditions of the Financial Institutions/bank."

**11. Amendment of clause 11.1.1.**-In clause 11.1.1 of the scheme, for the existing expression "and an affidavit in support of the facts of the application.", the expression "and a self-attested declaration in support of the facts of the application.", shall be substituted, with immediate effect.

**12. Amendment of clause 11.2.1.**-In clause 11.2.1 of the scheme, for the existing expression "and an affidavit in support of the facts of the application.", the expression "and a self-attested declaration in support of the facts of the application.", shall be substituted, with immediate effect.

**13. Amendment of clause 11.3.1.**-In clause 11.3.1 of the scheme,-

(i) the existing sub-clause (iii) shall be substituted, with effect from 08.10.2014, by the following, namely:-

"(iii) Copies of Challan for the amount of contribution of EPF and/ or ESI deposited or copy of insurance policy obtained for medical treatment of employees:

Provided that these documents are not required to be accompanied, where the application has been submitted for exemption from payment of entry tax;"

(ii) the existing sub-clause (iv) shall be substituted, by the following, namely:-  
"(iv) A self-attested declaration in support of the facts of the application;" shall be substituted, with immediate effect.

**14. Amendment of clause 11.4.1.**-In clause 11.4.1 of the scheme for the existing expression "An affidavit in support of the facts of the application; and", the expression "A self-attested declaration in support of the facts of the application; and", shall be substituted, with immediate effect.

**15. Amendment of clause 11.5.**-In clause 11.5 of the scheme, for the existing expression "plant and machinery or equipment", the expression "plant and machinery or equipment and membrane", shall be substituted, with immediate effect.

**16. Substitution of clause 11.5.1.**- The existing clause 11.5.1 of the scheme shall be substituted, with immediate effect, by the following, namely:-

"11.5.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise shall submit a duly completed application,-

(i) in Form-XV appended to the Scheme, for reimbursement of VAT on purchase of plant and machinery or equipment, as soon as possible and not later than the expiry of 90 days of the commencement of commercial production/operation; and

(ii) in Form-XVA appended to the Scheme, for reimbursement of VAT on purchase of membrane, within ninety days of commencement of commercial production.

along with a project report duly certified by a Chartered Accountant and a self-attested declaration in support of the facts of the application, to the Member Secretary of the appropriate Screening Committee."

**17. Substitution of clause 11.5.4.**- The existing clause 11.5.4 of the scheme shall be substituted, with immediate effect, by the following, namely:-

"11.5.4 In case the committee approves the entitlement of the enterprise for reimbursement of VAT, the Member Secretary shall issue entitlement certificate.-

(i) in Form-XVI, appended to the Scheme, for reimbursement of VAT on purchase of plant and machinery or equipment; and

(ii) in Form-XVIA, appended to the Scheme, for reimbursement of VAT on purchase of membrane, and

shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

**18. Substitution of clause 11.6.1.-** The existing clause 11.6.1 of the scheme shall be substituted, with immediate effect, by the following, namely:-

"11.6.1 The enterprises making new investment or investment for expansion or for revival of sick industrial enterprise, for availing interest subsidy under the Scheme, shall submit a duly completed application.-

(i) in Form- XX appended to the Scheme, in case of textile sector enterprise; and

(ii) in Form- XXA appended to the Scheme, in all other cases

along with the documents required under the said Form, to the Member Secretary, State Level Screening Committee (SLSC)/ District Level Screening Committee (DLSC) within 90 days of commencement of commercial production."

**19. Substitution of clause 11.6.4.-** The existing clause 11.6.4 of the scheme shall be substituted, with immediate effect, by the following, namely:-

"11.6.4 In case the Committee approves the entitlement of the enterprise for interest subsidy, the Member Secretary shall issue entitlement certificate,-

(i) in Form-XXI appended to the Scheme, for textile sector enterprise; and

(ii) in Form-XXIA appended to the Scheme, for enterprise other than textile sector enterprise;

and shall forward the copies to all concerned immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing."

**20. Substitution of Clause 12.3.-** The existing clause 12.3 of the scheme shall be substituted, with immediate effect, by the following, namely:-

**"12.3 Procedure for Reimbursement of VAT on purchase of plant and machinery or equipment and membrane:**

12.3.1 An enterprise to whom an entitlement certificate for reimbursement of VAT paid under Rajasthan Value Added Tax Act, 2003 on purchase of plant and machinery or equipment and membrane has been issued, shall apply to Commissioner, Department of Industries, in the Form-XVIII appended to the Scheme. The application shall be made after the end of the year of investment and where the investment is spread over more than a year, after the end of each year of investment, starting with the year in which the entitlement certificate is issued. For

reimbursement of VAT paid on purchase of membrane the application shall be made after the end of the each year.

12.3.2 The Commissioner, Industries Department on receipt of application for reimbursement of VAT paid on purchase of plant and machinery or equipment and membrane shall forward the same to the Commissioner, Commercial Taxes, along with the statement of purchases of plant and machinery or equipment and membrane submitted by the enterprise, to verify the eligible amount of reimbursement of VAT paid on purchase of plant and machinery or equipment and membrane.

12.3.3 The Commissioner, Commercial Taxes, shall direct the Assistant Commissioner/ Commercial Taxes Officer having jurisdiction over such enterprise, to verify the facts in the manner as may be prescribed by the Commissioner.

12.3.4 In case the investment has been made for expansion of the existing enterprise, the Assistant Commissioner / Commercial Taxes Officer having jurisdiction over such enterprise, shall also verify the fact in particular that in regard to use of the goods that such goods have been utilized in expansion and not in the existing enterprise.

12.3.5 The Assistant Commissioner / Commercial Taxes Officer shall submit the report to the Commissioner, Commercial Taxes, within thirty days from the date of communication to his office.

12.3.6 The Commissioner, Commercial Taxes, shall inform to Commissioner, Industries Department, regarding the eligible amount of reimbursement of VAT on purchase of plant and machinery or equipment and membrane.

12.3.7 Commissioner Industries or any officer authorized by him shall pass an order for sanction of reimbursement of VAT, and such reimbursement shall be made to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.".

**21. Amendment of clause 12.4.**-In clause 12.4 of the scheme for the existing expression "Procedure for disbursement of Interest Subsidy:", the expression " Procedure for disbursement of Interest Subsidy for textile sector enterprise:". shall be substituted, with immediate effect.".

**22. Insertion of clause 12.4A.**- After the existing clause 12.4.5 and before the existing clause 12.5 of the scheme, the following new clause 12.4A shall be inserted, with immediate effect, namely:

**"12.4A. Procedure for disbursement of Interest Subsidy for enterprise other than textile sector enterprise:**

12.4A.1 Disbursement of interest subsidy shall be made only after Commencement of Commercial production.

12.4A.2 For disbursement of subsidy, the enterprise after having received the Entitlement Certificate shall apply on annual basis in the Form- XXIIA appended to the Scheme.

12.4A.3 The application for disbursement of interest subsidy shall be accompanied by certificate of concerned bank/financial institution, certifying the repayment of Principal Amount and Interest by the enterprise in the quarter. The bank will also certify if there is any default in repayment of Principal Amount/Interest.

12.4A.4 Commissioner Industries or any officer authorized by him shall pass an order for sanction of subsidy on quarterly basis. Subsidy will be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise.

12.4A.5 Commissioner Industries shall maintain the information related to eligible Investment, subsidy disbursed and period availed/ balance in Form- XXIII appended to the Scheme."

**23. Insertion of clause 14.1A.-** After the existing clause 14.1 and before clause 14.2, the following new clause 14.1A shall be inserted, with immediate effect, namely:-

**"14.1A** Where any enterprise is covered as,-

- (i) manufacturing enterprise; and
- (ii) service enterprise

under the scheme has chosen any particular category, then such enterprise shall submit an application on plain paper to the member secretary of the appropriate screen committee along with the first application for any benefits under the scheme."

**24. Substitution of clause 14.3.-** For the existing clause 14.3 the following shall be substituted, with immediate effect, namely:-

**"14.3** In case the enterprise is availing any Subsidy,-

- (i) under any other Scheme of Government of Rajasthan; or
- (ii) under any scheme of any undertaking, corporation or company owned or controlled by the State Government; or
- (iii) under any law of the State.

in respect of investment made in fixed assets, the total subsidy payable under this Scheme shall be reduced to the extent of Investment Subsidy so received. The enterprise availing any such subsidy shall inform the authority disbursing subsidy under the scheme regarding the details of subsidy so availed."

**25. Amendment of Annexure-II.-**In column number 2 against serial number 2 in Annexure II appended to the Scheme, for the existing expression "Large Enterprise", the expression " Large Enterprise and Service Enterprise" shall be substituted, with effect from 08.10.2014.

**26. Amendment of Annexure-III.-**In Annexure III appended to the Scheme for the existing expression " LIST OF MINERALS MENTIONED IN CLAUSE 8.1(b) OF THE SCHEME", the expression " LIST OF MINERALS As REFERRED IN CLAUSE 8.1(d) OF THE SCHEME", shall be substituted, with effect from 08.07.2015.

**27. Amendment of Form-I.**-In Form-I appended to the said scheme, for the existing expression "2. Affidavit in support of facts of the application", the expression "2. Self-attested declaration in support of facts of the application", shall be substituted, with immediate effect.

**28. Substitution of Form-V.**- The existing Form -V appended to the Scheme shall be substituted by the following, with effect from 09.03.2015, namely:-

**"FORM – V**  
**[See clause 11.3.4]**  
**Entitlement Certificate**

(Under Rajasthan Investment Promotion Scheme - 2014)

(For Exemption from Luxury Tax/ Electricity Duty/ Entertainment Tax/ Mandi Fee /  
Entry Tax)

Book No.

S.No.

It is certified that M/s..... whose application for the project ..... at ..... has commenced commercial production / operation from..... (date). is entitled to avail exemptions as under:

| S. No. | Category of Exemption   | Extent of Exemption | Period of Exemption  | Notification No. and date |
|--------|---|---------------------|--|---------------------------|
| 1      | 2   | 3                   | 4  | 5                         |
| 1.     | Exemption from Luxury Tax   |                     |  |                           |
| 2.     | Exemption from Electricity Duty   |                     |  |                           |
| 3.     | Exemption from Entertainment Tax  |                     |  |                           |
| 4.     | Exemption from Mandi Fee  |                     |  |                           |
| 5.     | Exemption from Entry Tax on capital goods or equipment as approved by the appropriate screening committee |                     | Brought in to the local Area before the date of commencement of commercial production/operation. Or for .....years | "                         |

Subject to the provisions of clause 11.3 of the Scheme this certificate for the category of exemption as mentioned in column number 2 of the table given above shall remain valid for the period as mentioned against each of them in column number 4 of the said table from the date of issuance of this certificate.

Place : (Signature with Seal)  
 Date : Member Secretary  
 State / District Level Screening  
 Committee  
 CC:  
 1. M/s .....  
 2. Concerned Department  
 Member Secretary

\*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, *suo motu* or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2014, by the bearer of this Certificate.

**Note:**

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme."

**29. Amendment of Form-VI.**-In Form-VI appended to the said scheme, for the existing expression "6. Affidavit in support of facts of the application.", the expression ""6. Self-attested declaration in support of facts of the application", shall be substituted, with immediate effect.

**30. Amendment of Form-VII.**-In Form-VII appended to the said scheme, for the existing expression "6. Affidavit in support of facts of the application.", the expression ""6. Self-attested declaration in support of facts of the application", shall be substituted, with immediate effect.

**31. Insertion of Form-XVA.**- After the existing Form-XV and before the existing Form-XVI, the following new Form-XVA shall be inserted, with immediate effect, namely:-

**"FORM – XVA**

[See clause 11.5.1]

**Application for Reimbursement of VAT paid on purchase of membrane**  
 (Under Rajasthan Investment Promotion Scheme - 2014)

|    |                                     |
|----|-------------------------------------|
| 1. | Name of the applicant enterprise    |
| 2. | Registration No. (TIN)              |
| 3. | Address of the applicant enterprise |

|                               |  |               |
|-------------------------------|--|---------------|
| 4.                            | E-mail address   |               |
| 5.                            | Location of desalination plant                                     |               |
| 6.                            | Branches or other place of business, if any                        |               |
| 7.                            | Total Dissolved Solids (TDS) per million (ppm) before desalination |               |
| 8.                            | Total Dissolved Solids (TDS) per million (ppm) after desalination  |               |
| 9.                            | Date of commencement of commercial production                      |               |
| 10.                           | Amount of investment in Desalination Plant within the State        |               |
| 11.                           | Status of Rajasthan State Pollution Control Board's approval       |               |
|                               | Approval No.   | Approval Date |
| Consent to establish obtained |  |               |
| Consent To Operate obtained   |  |               |

I have read the conditions of the Scheme and undertake to abide by them. I also verify that all the above facts are true to the best of my knowledge and belief.

Encl: (i) Project report duly certified by a Chartered Accountant; and  
(ii) Certificate of concerned Superintending Engineer, P.H.E.D., regarding Total Dissolved Solids (TDS) per million (ppm) before and after desalination.

Place : \_\_\_\_\_ Signature of applicant  
Date : \_\_\_\_\_ for and on behalf of the Applicant Enterprise"

**32. Insertion of Form-XVIA.**- After the existing Form-XVI and before the existing Form-XVII, the following new Form-XVIA shall be inserted, with immediate effect, namely:-

**"FORM – XVIA**

**[See clause 11.5.4]**

**Entitlement Certificate for Reimbursement of VAT Paid on Membrane**

(Under Rajasthan Investment Promotion Scheme - 2014)

No.

Date:

|    |   |
|----|---|
| 1. | Name of the Enterprise                        |
| 2. | Registration No. (TIN)                        |
| 3. | Address of the enterprise                     |
| 4. | E-mail address                                |
| 5. | Branches or other place of business, if any   |
| 6. | Location of Desalination Plant                |
| 7. | Date of commencement of commercial production |
| 8. | Amount of investment                          |

|     |   |
|-----|---|
| 9.  | Total Dissolved Solids (TDS) per million (ppm)<br>before desalination |
| 10. | Total Dissolved Solids (TDS) per million (ppm)<br>after desalination  |

**Note:**

This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the the scheme.

Place :

(Signature with Seal)

Date :

Member Secretary  
Screening Committee "

**33. Substitution of Form-XVIII.**-the existing Form-XVIII appended to the Scheme, shall be substituted, with immediate effect, by the following, namely:-

**"FORM – XVIII**

[See clause 12.3.1]

**Application for Reimbursement of VAT by manufacturing or service enterprise  
other than textile sector**

(Under Rajasthan Investment Promotion Scheme - 2014)

To,

The Commissioner,  
Industries Department,  
Udyog Bhawan,  
Tilak Marg, Jaipur.

|    |   |                        |           |          |
|----|---|------------------------|-----------|----------|
| 1. | Name of the applicant enterprise                              |                        |           |          |
| 2. | Address of the applicant enterprise with e-mail address       |                        |           |          |
| 3. | Registration No. with Commercial Taxes Department-TIN         |                        |           |          |
| 4. | Eligibility Certificate number and date                       |                        |           |          |
| 5. | Period (year) for which reimbursement of VAT has been claimed |                        |           |          |
| 6. | Purchase Value  | Plant and<br>Machinery | Equipment | Membrane |
| 7. |   | Plant and<br>Machinery | Equipment | Membrane |
| 7. | Amount of VAT paid  | Plant and<br>Machinery | Equipment | Membrane |

|    |  |                     |           |          |
|----|--|---------------------|-----------|----------|
| 8  | Amount of claim of reimbursement of VAT                  | Plant and Machinery | Equipment | Membrane |
|    |  |                     |           |          |
| 9. | Details of Bank  |                     |           |          |
|    | (a) Name of Bank in which reimbursement of tax is sought |                     |           |          |
|    | (b) Name of the Branch                                   |                     |           |          |
|    | (c) Account Type   |                     |           |          |
|    | (d) Account Number                                       |                     |           |          |
|    | (e) IFSC Code of the Branch                              |                     |           |          |
|    | (f) MICR of the Branch                                   |                     |           |          |

### PART-B

Particulars of purchases made within the State against VAT invoice:

| S. No | Name of the selling dealer | TIN | Name of commodity | Detail of invoice (s) |      |        |     |
|-------|----------------------------|-----|-------------------|-----------------------|------|--------|-----|
|       |                            |     |                   | Number                | Date | Amount | Tax |
|       |                            |     |                   |                       |      |        |     |

I do hereby verify that all the above facts are true to the best of my knowledge and belief.

Encl: copy of original VAT invoices

Place :

Signature of applicant for and on behalf of the

Date :

Applicant Enterprise "

**34. Deletion of Form-XIX.**-The existing Form-XIX appended to the Scheme shall be deleted.

**35. Amendment of Form-XX.**-In the existing Form-XX appended to the Scheme, for the existing expression "Application for claim of Interest Subsidy", the expression "Application for claim of Interest Subsidy by textile sector enterprise " shall be substituted, with immediate effect.

**36. Insertion of Form-XXA.**- After the existing Form-XX and before the existing Form-XXI, the following new Form-XXA shall be inserted, with immediate effect, namely:-

#### "FORM-XXA

[See clause 10.8]

**Application for Claim of Interest Subsidy by enterprise other than Textile sector**

To,

The Member Secretary,

DLSC/ SLSC

..... (Name of the district)

|     |   |  |    |                              |                 |
|-----|---|--|----|------------------------------|-----------------|
| 1.  | Name of the Enterprise  |  |    |                              |                 |
| 2.  | Address:<br>Office:<br>Factory:<br>Tele No. :<br>Fax No. :<br>Email:  |  |    |                              |                 |
| 3.  | Constitution of the Enterprise<br>(Please attach the relevant document)   | Proprietorship / Partnership<br>Company / Society / others |    |                              |                 |
| 4.  | VAT registration No. (TIN)  |  |    |                              |                 |
| 5.  | Location of Unit for which Interest Subsidy is claimed  |  |    |                              |                 |
| 6.  | Whether the project is New or Expansion of existing enterprises or Revival of sick enterprises.   |  |    |                              |                 |
| 7.  | Date of commencement of commercial production   |  |    |                              |                 |
| 8.  | (a) Activity/ process in value chain<br>(b) Goods to be manufactured (in case of manufacturing )<br>(c) Services likely to be rendered(in case of service enterprise) | Manufacturing / rendering of services                      |    |                              |                 |
| 9.  | Rate of interest<br>Subsidy applicable  | 5%   | 6% | 7%                           | Any other.....% |
| 10. | Please give details of Total Investment & term loan Amount:   | Total Investment<br>(In Rs.)                               |    | Amount of Term loan (In Rs.) |                 |
|     | For New Unit:   |  |    |                              |                 |
|     | For Expansion of existing Unit:   |  |    |                              |                 |
|     | For Revival of sick enterprise:   |  |    |                              |                 |
| 11. | For the units going under   |  |    |                              |                 |

|     |   |                       |        |
|-----|---|-----------------------|--------|
|     | Expansion<br>(a) Investment in Existing Unit  | Rs..... (In lakh)     |        |
|     | (b) Investment made under Expansion   | Rs..... (In lakh)     |        |
|     | (c) Increase in Investment  | ..... %               |        |
| 12. | Cost of project as approved by Bank/ financial Institution<br>(In figures & in words both)  |                       |        |
| 13. | (a) Amount of term loan Sanctioned for investment   |                       |        |
|     | (b) Name of Financial Institution / Bank, (Unique code of such banks/ financial institutions)   |                       |        |
|     | (c) Rate of Interest, Period and Quantum of loan sanctioned   |                       |        |
|     | (d) Sanction letter No. & Date (attach copy)  |                       |        |
| 14. | First disbursement of loan<br>(a) Date  |                       |        |
|     | (b) Amount (In Rs.)   |                       |        |
| 15. | <b>Details of Cost of Project &amp; Actual investment for new Unit / Expansion of an existing enterprise or Revival of Sick enterprise(please attach CA Certificate.) (Rs. in Lakh)</b> |                       |        |
|     |   | PROJECTED             | ACTUAL |
|     | (a) Land:   |                       |        |
|     | (b) Building:   |                       |        |
|     | (c) Plant & Machinery:  |                       |        |
|     | (d) Technical know-how etc.   |                       |        |
|     | (e) Others: (specify if any)  |                       |        |
|     | <b>TOTAL:</b>   |                       |        |
| 16. | <b>Means of Finance</b>   | <b>(Rs. in Lakhs)</b> |        |
|     |   | PROJECTED             | ACTUAL |
|     | (a) Promoter's Contribution:  |                       |        |
|     | (b) Term Loan   |                       |        |
|     | (c) Internal Resources:   |                       |        |
|     | (d) Deposits:   |                       |        |
|     | (e) Others  |                       |        |
|     | <b>TOTAL:</b>   |                       |        |
| 17. | (a) Whether any Subsidy benefits under RIPS-2003 / RIPS-2010 applied or availed<br>(b) If yes, please give details thereof  | Yes/No                |        |
| 18. | Status of Rajasthan State Pollution Control Board's   |                       |        |

| approval |  | Approval No.                   | Approval Date      |
|----------|--|--------------------------------|--------------------|
|          | Consent to establish obtained  |                                |                    |
|          | Consent To Operate obtained  |                                |                    |
| 19.      | Details of any other Interest Subsidy granted by   | Percentage of Interest Subsidy | Specify the Scheme |
|          | (a) State Government   |                                |                    |
|          | (b) Government of India  |                                |                    |
|          | (c) any undertaking, corporation or company owned or controlled by the State Government, |                                |                    |
| 20.      | Whether any Government dues are outstanding or not? If Yes, Give details thereof         |                                |                    |
| 21.      | Whether any court case? If Yes, Give details thereof                                     |                                |                    |

#### Declaration

I, hereby, declare that the information, statements & other papers given herein are true and correct in all particulars, to the best of my knowledge & belief. I also declare that I am duly authorized to sign an application and details and documents submitted in this application.

**Note:** Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Date:

Signature of Authorized Signatory

Place:

Name of Authorized Signatory

Seal of the Enterprise

#### Encl:

- (1) Copy of sale invoice in support of date of commencement of commercial production.
- (2) Copy of partnership deed / Memorandum and Articles of Association.
- (3) Copy of Registrar of Firms Certificate/ Registrar of Companies certificate.
- (4) Bank/Financial Institution's Term Loan Sanction letter.
- (5) Project Report / Project Profile.
- (6) Chartered Accountant Certificate for Actual investment & Bank finance availed for Plant & Machinery. In case of expansion or revival of sick enterprise

Chartered Accountant certificate certifying details of existing investment and investment made in expansion.

(7) Detailed expenditure statement of Plant & Machinery as per format indicating mode of payment & whether the Plant and Machinery are imported, if new or second hand.

(8) Project completion Certificate by Bank.

(9) Copy of First sale Bill/VAT Invoice.

(10) Copy of Annual Report / Balance Sheet, if any.

(11) In case of imported plant & machinery, submit separate expenditure statement mentioning brand new plant & machinery and second hand plant & machinery, details with copy of invoices & copy of Bill of entry.

(12) In case of second hand Plant & Machinery, proof of the cost of the Plant and Machinery"

**37. Amendment of Form-XXI.**-In Form -XXI appended to the Scheme for the existing expression "Entitlement Certificate for Interest Subsidy", the expression " Entitlement Certificate for Interest Subsidy to the textile sector enterprise " shall be substituted, with immediate effect.

**38. Insertion of Form-XXIA.**- After the existing Form-XXI and before the existing Form-XXII, appended to the scheme, the following new Form-XXIA shall be inserted, with immediate effect, namely:-

**"FORM-XXIA**

[See clause 11.6.4]

**Entitlement Certificate for Interest Subsidy to the Enterprise other than Textile sector Enterprise**

No.

Date:

|     |   |  |
|-----|---|--|
| 1.  | Name of the Enterprise  |  |
| 2.  | VAT Registration No. (TIN), if any  |  |
| 3.  | Address of the enterprise   |  |
| 4.  | E-mail address  |  |
| 5.  | Name, designation & contact details of the Authorized Person  |  |
| 6.  | Location of unit entitled for benefit under this certificate  |  |
| 7A. | <b>Eligible Fixed Capital Investment:</b>   |  |
|     | (a) Purchase of land;   |  |
|     | (b) Purchase/ construction of new factory sheds and other new industrial buildings;                   |  |
|     | (c) Purchase/ construction of new plant and machinery or equipment;                                   |  |
|     | (d) Other investment made in new fixed assets essential for production of the unit as approved by the |  |

|    |   |  |
|----|---|--|
|    | Screening Committee; and  |  |
|    | (e) Technical know-how fees or drawing fees paid in lump-sum to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government or the Government of India. |  |
|    | <b>Total [7A(a)+7A(b)+ 7A(c)+7A(d)+7A(e)]</b>   |  |
| 8. | <b>Term loan Sanctioned for eligible investment</b><br>(a) Name of Financial Institution / Bank<br>(b) Rate of Interest, Period and Quantum of loan sanctioned                                    |  |
| 9. | Date of Commencement of commercial production/operation.  |  |

**Note:**

1. The interest subsidy shall be allowed for a period of ----- years or up to the period of repayment of loan, whichever is earlier, from the date of commencement of commercial production.
2. Interest subsidy shall be available to the extent that effective subsidy including subsidy/reimbursement provided by Government of India under any Scheme shall not exceed the amount of interest paid by enterprise to the financial institution(s)/bank(s).
3. If the enterprise becomes defaulter, it will not get interest subsidy for the default period and such defaulting period will be deducted from eligible period as specified in 1 above.
4. In case of breach of any of the condition mentioned anywhere in the scheme/ customized package, if any, the benefits availed under the scheme/ customized package, if any, shall be withdrawn and recovered along with interest @ 18% per annum from the date from which the benefits have been availed.

This certificate may be revoked by the issuing authority unilaterally in case the applicant violates any of the conditions of the scheme or customized package, if any issued in favour of enterprise, without any notice.

Place :

(Signature with Seal)

Member Secretary

Date :

State Level Screening Committee/  
District Level Screening Committee"

5. **Amendment of Form-XXII.**-In Form-XXII appended to the Scheme for the existing expression "Application for disbursement of subsidy", the expression "

Application for disbursement of subsidy by the textile sector enterprise " shall be substituted, with immediate effect.

6. **Insertion of Form-XXIIA.**- After the existing Form-XXII and before the existing form XXXIII appended to the Scheme the following new Form XXIIA shall be inserted, with immediate effect, namely:-

**"FORM-XXIIA**

[See clause 12.4.2]

**Application for disbursement of subsidy by the enterprise other than textile sector enterprise**

To,

**The Commissioner,  
Industries Department,  
Rajasthan, Jaipur.**

|     |  |  |
|-----|--|--|
| 1.  | Name of the Enterprise   |  |
| 2.  | Address of the Enterprise  |  |
| 3.  | E-mail address   |  |
| 4.  | Name, designation & contact details of the Authorized Person   |  |
| 5.  | Entitlement Certificate Number and date  |  |
| 6.  | Date of commencement of commercial production  |  |
| 7.  | Period for which the Interest Subsidy has applied for  |  |
| 8.  | Amount of Interest Paid on term loan to the Financial Institution/Bank for the period for which Interest Subsidy has applied |  |
| 9.  | Rate of Interest payable to Financial Institution/Bank on term loan  |  |
| 10. | Interest @ 5% [(5/rate of interest) x Interest paid]   |  |
| 11. | Maximum Amount of subsidy per annum allowed under the scheme / customized package, if any.                                   |  |
| 12. | Eligible amount of subsidy   |  |

|     |   |        |
|-----|---|--------|
|     | [ Minimum of 10 and 11]   |        |
| 13. | Bank Certificate as mentioned in clause 12.4A.3 of the Scheme is attached | Yes/No |
| 14. | Details of Bank   |        |
|     | (a) Name of Bank in which disbursement of subsidy is sought               |        |
|     | (b) Name of the Branch  |        |
|     | (c) Account Type  |        |
|     | (d) Account Number  |        |
|     | (e) IFSC Code of the Branch   |        |
|     | (f) MICR of the Branch  |        |

We hereby certify that the above facts and figures are true and correct.

**Note:** Any financial transactions / expenditure statements submitted by the enterprise must be signed by the authorized signatory of the enterprise and certified by the chartered accountant.

Date:

Signature

Place:

Name

Designation

Seal of enterprise"

#### 7. Amendment of Form-XXIII.- In Form XXIII appended to the Scheme.-

(i) The existing Part-A. shall be substituted by the following, with immediate effect, namely:-

##### **"Part-A (General Information)**

###### **To be maintained in case of textile sector enterprise:**

|    |   |  |
|----|---|--|
| 1. | Name of the beneficiary enterprise  |  |
| 2. | No. and date of entitlement certificate                                   |  |
| 3. | Investment made in Plant & Machinery as specified in TUF Scheme           |  |
| 5. | Rate of Interest payable to Financial Institution/Bank                    |  |
| 6. | Rate of Interest being reimbursed by Government of India under TUF Scheme |  |
| 7. | Rate at which interest subsidy is allowed under entitlement certificate   |  |
| 8. | Date of commencement of commercial production                             |  |

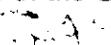
###### **To be maintained in all other cases:**

|    |   |  |
|----|---|--|
| 1. | Name of the beneficiary enterprise      |  |
| 2. | No. and date of entitlement certificate |  |

|    |   |  |
|----|---|--|
| 3. | Amount of term loan   |  |
| 4. | Rate of Interest payable to Financial Institution/Bank                  |  |
| 5. | Rate at which interest subsidy is allowed under entitlement certificate |  |
| 6. | Date of commencement of commercial production                           |  |

(ii) for the existing expression "Part-B (Information regarding disbursement of subsidy)" the expression "**Part-B:** To be maintained in case of textile sector enterprise", shall be substituted, with immediate effect.

By order of the Governor,

  
**(Dr. Devraj)**

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in part 1(b) of today's extra ordinary Gazette. It is requested that 20 copies of this order may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Secretary to Hon'ble Chief Minister (Finance Minister).
3. SA to Hon'ble Minister, Industries
4. Accountant General, Rajasthan, Jaipur.
5. Commissioner, Industries Department.
6. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
7. Commissioner, (Inv. & NRIs), BIP, Jaipur
8. PS to Chief Secretary, Rajasthan.
9. PS to Principal Secretary, Finance.
10. PS to Principal Secretary, Industries.
11. PS to Secretary, Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Additional Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
14. Guard File.

  
Joint Secretary to the Government