GOVERNMENT OF MEGHALAYA
COMMERCE & INDUSTRIES DEPARTMENT

NOTIFICATION

Dated Shillong, the 23rd May, 2017


1. **Short title**: This Scheme may be called the “Meghalaya Industrial & Investment Promotion Scheme, 2016”.

2. **Commencement and duration** :- It will come into effect from the 21st day of December, 2012 and shall remain in force upto and inclusive of 20th day of December, 2022 or till such time as the Government may deem fit and proper. The State Government reserves the right to make any amendments to the Scheme from time to time. However, in such cases, proper notice will be given and also final commitments already made will not be affected by such amendments.

3. **Definitions** :
   (a) “Industrial unit” means any industrial undertaking, suitable servicing unit other than that run departmentally by Central/State Government.
   (b) “New Industrial unit” means an industrial unit/other units which commenced commercial production/operation on or after the 21st day of December, 2012 but not later than 20th day of December, 2022 or till such time as the Government may deem fit and proper.
   (c) “Existing Industrial unit” means an industrial unit/other units which commenced commercial production before the 21st day of December, 2012 but which undergoes substantial expansion on or after the 21st day of December, 2012 but not later than 20th day of December, 2022 or till such time as the Government may deem fit and proper.
   (d) Scheme means the “Meghalaya Industrial & Investment Promotion Scheme, 2016”.
   (e) “Substantial Expansion” means increase in the value of original fixed capital investment in Plant and Machinery of an industrial unit/other units by not less than 25%, for the purpose of 1st expansion of capacity/1st modernization/1st diversification.
   (f) “Fixed Capital Investment” means investment made on Factory Building and Plant & Machinery for the purpose of this scheme. Investment made on Factory Building will also include internal wiring for domestic lighting.
(g) “Border Area” means any area located within 10 km from international border as the crow flies.

(h) “Backward Region” includes all areas within the State except Industrial Area/Industrial Estate/Industial Growth Centre/Export Promotion Industrial Park/Special Economic Zone.

(i) “Local tribal” means local populace either Khasi/Garo/Jaintia/any other ST recognized by the Government of Meghalaya and residing in the State of Meghalaya.

(j) “Micro Enterprise (manufacturing)” means a unit whose investment in Plant & Machinery is up to ₹25.00 lakh.

(k) “Small Enterprise (manufacturing)” means a unit whose investment in Plant & Machinery is above ₹25.00 lakh but up to ₹5.00 crore.

(l) “Medium Enterprise (manufacturing)” means a unit whose investment in Plant & Machinery is above ₹5.00 crore but up to ₹10.00 crore.

(m) “Large Enterprise (manufacturing)” means a unit whose investment in Plant & Machinery is above ₹10.00 crore but up to ₹500.00 crore.

(n) “Mega Large Enterprise (manufacturing)” means a unit whose investment in Plant & Machinery is above ₹500.00 crore but up to ₹1000.00 crore.

(o) “Ultra Large Enterprise (manufacturing)” means a unit whose investment in Plant & Machinery is above ₹1000.00 crore.

(p) “Micro Enterprise (service)” means a unit whose investment in Plant & Machinery and equipments is up to ₹10.00 lakh.

(q) “Small Enterprise (service)” means a unit whose investment in Plant & Machinery and equipments is above ₹10.00 lakh but up to ₹2.00 crore.

(r) “Medium Enterprise (service)” means a unit whose investment in Plant & Machinery and equipments is above ₹2.00 crore but up to ₹5.00 crore.

(s) “Large Enterprise (service)” means a unit whose investment in Plant & Machinery and equipments is above ₹5.00 crore but up to ₹500.00 crore.

(t) “Mega Large Enterprise (service)” means a unit whose investment in Plant & Machinery and equipments is above ₹500.00 crore but up to ₹1000.00 crore.

(u) “Ultra Large Enterprise (service)” means a unit whose investment in Plant & Machinery and equipments is above ₹1000.00 crore.

(v) “Government approved agency” means any Chartered Accountant having valid membership.

(w) “Expansion” means increase in manufacturing capacity of the same products.

(x) “Diversification” means manufacturing new products different from existing products.

(y) “Modernization” means adoption of new technology for manufacturing and not mere replacement of old machinery(s) with new one(s).

4. **Applicability**: Unless otherwise specified, new industrial unit/other eligible units as well as existing units which go in for substantial expansion/diversification/modernization and are located anywhere in the State, will be eligible for incentives/subsidy under this Scheme. The Scheme will also be applicable to the following service sector activities/industries :-
(i)  **Tourism Sector**
- Hotel (not below 2 Star category)
- SPA units and self identified Tourism Projects approved by Government.
- Amusement Parks (not less than 10 different mechanical rides and investment in Equipments not less than ₹500.00 lakh. Area of the Park should not be less than 10 acres)

(ii)  **Entertainment sector**
- Film Studio (investment in Equipments not less than ₹100.00 lakh)
- Film city with investment not less than ₹10.00 crore
- Acoustic Auditorium with investment not less than ₹10.00 crore.

(iii)  **Health sector**
- Nursing Home (with minimum 25 beds)
- Super-speciality Health Care with diagnostic Centre where investment in equipments is not less than ₹5.00 crore.

(iv)  **Agro and Horticulture Sector**
- Food & Fruit processing
- Tea processing
- Rubber processing

(v)  **Educational Sector**
- Vocational Training Centre (Recognized by State Education Department/Labour Department/Central Government)
- Recognized Schools upto Class XII standard/Colleges by the State/Central Government.

(vi)  **IT & IT related service industries**
- Call Centre with minimum investment of ₹1.00 crore in equipments.

(vii)  **Power Generating Plants upto 10 MW whether independent or for captive use.**
4(a). The Scheme shall not be applicable to the units listed in Annexure-I.

5. Eligibility : A unit becomes eligible for the subsidies/incentives/benefits provided that :

(a) A unit employs local tribal (Khasi/Garo/Jaintia/any other ST recognized by the Government of Meghalaya) people not less than 60 % of the total employee strength of the enterprises. The enterprise will have to follow the minimum wage policies of the Govt. of Meghalaya.
(b) Its registered office is located within the State of Meghalaya.

The unit should give an undertaking that if the above conditions are violated, State Government Subsidies/Incentives so availed by them would be fully refunded. In exceptional cases where a unit can prove to the satisfaction of the Single Window Agency that persons with required skill and expertise are not locally available, relaxation of the above clause will be allowed for a specified period.

6. Extent of admissible incentives/subsidy :

Eligible industrial units/other eligible units located anywhere in the State shall be eligible for the subsidies/incentives mentioned in Annexure-II. New and existing unit undergoing 1st expansion/1st diversification/1st modernization which is otherwise eligible for incentives under this Scheme shall be extended further incentives/subsidy/benefits for the 1st expansion/1st diversification/1st modernization whichever is earlier.

Breweries/Distilleries unit with inbuilt IMFL Plant will be eligible for all the incentives/subsidies/benefits detailed in Annexure-II from the date of commercial production of its own brand/products only at all sources of taxation. Such units undergoing 1st expansion/1st diversification/1st modernization shall also be extended further incentives/subsidy for the 1st expansion/1st diversification/1st modernization whichever is earlier.

7(a). Plant & Machinery for manufacturing & service sector (except Tourism Sectors, Entertainment sectors, Health sectors, Educational sectors, IT and IT related service industries, Power Generating Plants).

(i) In calculating the value of Plant and Machinery, the cost of industrial Plant and Machinery as erected at site will be taken into account which will include the cost of productive equipments, such as tools, jigs, dies, moulds and electrification components necessary for plant operation on the plant side from where meter is installed upto the point where finished goods is to be produced/dispatched (i.e. H.T. Motors, L.T. Motors, Switch Boards, Panels, Capacitors, Relay, Circuit Breakers, Panel Boards, Switchgears, Cables).
(ii) The amount invested in goods carriers to the extent they are actually utilized for transport of raw materials and marketing of the finished products, will be taken into account.

(iii) Working capital including raw materials and other consumables, stores, will be excluded from computing the value of plant and machinery.

7(b). ‘Plant and Machinery’ in respect of Tourism Sectors (Hotels/SPA unit/Tourism Project/Amusement Park) and Entertainment Sector (Film Studio/Film City/Acoustic Auditorium): The cost of construction of building (excluding land) and all the items/components/equipments except consumables and disposables which are basic to the running of the tourism projects will be taken into account for computing the value of Plant & Machinery. Hired/rented Building will not be taken into account.

7(c). Definition of ‘Plant and Machinery’ in respect of Health sectors (Nursing Home and Super-speciality Health Care): The cost of construction of building (excluding land) and all the items/components/equipments relating to emergency services, general surgery, maternity facilities, pathology, radiology, E.C.G., except consumables, disposables and ambulances which are basic to the running of the Health unit will be taken into account for computing the value of Plant & Machinery. Hired/rented Building will not be taken into account.

7(d). ‘Plant and Machinery’ in respect of Educational sectors (Vocational Training Centre/Schools/Colleges) and IT & IT related service industries (Call centre): The cost of construction of building (excluding land) only necessary for running of the unit will be taken into account for computing the value of Plant & Machinery. Hired/rented Building will not be taken into account.

7(e). ‘Plant and Machinery’ in respect of Power Generating Plant:

In calculating the value of Generating Plant and Machinery of a Power Station, the cost of Plant and Machinery as erected at site and required for Plan operation will be taken into account which will include the cost of main plant, any building associated systems, auxiliary equipment and tools but excluding the cost of land.

The amount invested in step-up transformer, switch gear, switch yard, cables or other appurtenant equipment, if any, will be taken into account but does not include any sub-station.

The amount invested in ash disposal system, railway siding at site or merry-go-round system for transport of raw material/fuel or the carriers to the extent they are actually utilized for transport of ash or raw material/fuel or other appurtenant equipment if any, will be taken into account where electricity is generated by a thermal power generation unit.

The amount invested in dam & reservoir regulating system (hoists and gates etc.), head and tail water conductor system or EOT crane or other appurtenant equipment if any, will be taken into account where electricity is generated by using water power in a power generating unit.

Working capital including cost of raw material/fuel and other consumables will be excluded for computing the value of Plant & Machinery.
8. Designated Agency for disbursement of subsidy

Meghalaya Industrial Development Corporation Ltd. (MIDC Ltd.) shall be the designated nodal agency for disbursement of incentives/subsidies under the Scheme on the basis of the recommendation of State Level Committee (SLC)/District Level Committee (DLC) as the case may be.

9. Procedure for claiming of subsidy under the Scheme.

(i) Units intending to avail the benefits under the Scheme shall apply in Form-1 marked as Annexure-III for “Eligibility Certificate” to the concerned District Commerce & Industries Centre (DC&IC) after commencement of commercial production/operation.

(ii) Application for “Eligibility Certificate” submitted by eligible unit shall be scrutinized by the DC&IC concerned and their official(s) shall also carry out physical verification of the industrial unit to ensure its physical existence as well as fulfillment of eligibility criteria before forwarding its recommendation to the Directorate of Commerce & Industries for further consideration.

(iii) Director of Commerce & Industries shall be the competent authority to issue the “Eligibility Certificate” for all categories of Enterprises on recommendation of DC&IC concerned and on fulfillment of eligibility criteria.

(iv) “Eligibility Certificate” should not be recommended by the DC&IC on the basis of incomplete information/documents.

(v) It may ensure that no unit should be issued “Eligibility Certificate” for benefits under the Scheme if it is covered under the Negative List.

(vi) Submission of claims for subsidies/benefits under the Scheme by eligible units shall be in the prescribed Application Form-2 marked as Annexure-IV.

(vii) Application for benefits under the Scheme along with requisite documents shall be submitted within 1 year from the date of commencement of commercial production/operation for claim under State Capital Investment Subsidy/Feasibility Study & Project Report Subsidy/Development Subsidy/Quality control measures/Reimbursement of Stamps Duty & Registration Fees/Refund of CST/Pollution Control Measures/DG Sets including Non-conventional or Renewable Energy Generating Sets/Service Connection/Drawal of Power Line and within 1 year from the date of incurring expenditure for Interest Subsidy and Power Tariff Subsidy. Claims submitted after the above timeline will be time-barred and such claims will not be entertained.

(viii) The DC&IC must ensure the claim application for subsidies is complete in all respects and accompanied by all requisite documents.

(ix) Incomplete application or application without the required documents shall not be considered under any circumstances.

(x) The claim documents submitted by eligible unit shall be scrutinized by the District Commerce & Industries Centre concerned and their official(s) shall also carry out physical verification of the applicant unit to ensure its physical existence, genuineness of the claim and fulfillment of eligibility criteria before placing its recommendation to District Level Committee (DLC) for Micro units and to
Directorate of Commerce & Industries for units other than Micro units for consideration of State Level Committee (SLC).

(xi) DC&IC shall coordinate meetings of DLC, prepare agenda notes and minutes of such meetings.

(xii) Directorate of Commerce & Industries shall verify the claim documents and the recommendations of the DC&IC prior to placing the same before SLC. They will coordinate the meetings of the SLC, prepare agenda notes and minutes of such meetings.

(xiii) The subsidy/benefits under the scheme should not be disbursed if the claim is sub-judice.

(xiv) The quantum of subsidy payable to the unit should be worked out/calculated on the eligible components as laid down in the Scheme. In case of any doubt in this regard, the matter may be referred to Department of Commerce & Industries for clarification. The decision of Department of Commerce & Industries will be final in this regard.

(xv) All expenses must be certified by Chartered Accountant having valid membership except for units falling under the Micro Category.

(xvi) The cost of land will not be taken into account for the purpose of determining the eligibility of subsidy under the scheme.

(xvii) All mandatory “no objection certificates”/clearances etc. must be obtained by the unit from the concerned Department/Authority before consideration of claims.

(xviii) The subsidy claim will be considered by SLC/DLC only after the unit has started commercial production or has become operational functional.

10. Sanction of Incentives/subsidies:
Sanction of eligible subsidy claims shall be approved by the State Level Committee (SLC) for Small/Medium/Large/Mega Large/ Ultra Large units (for both manufacturing & service/other sectors) and by the District Level Committee (DLC) for the Micro units (for both manufacturing & service/other sectors).

11. State Level Committee (SLC).
The State Level Committee (SLC) will be constituted with the following members:

(i) Chief Secretary/Additional Chief Secretary - Chairman

(ii) Addl. Chief Secretary/Principal Secretary/ Commissioner & Secretary/Secretary
    Commerce & Industries Department - Member

(iii) Commissioner & Secretary/Secretary/ Representative of Planning Deptt. - Member

(iv) Commissioner & Secretary/Secretary/ Representative of Finance Deptt. - Member

(v) Managing Director, Meghalaya Industrial Development Corporation Ltd. - Member
The functions of the State Level committee shall be to :-
(a) Scrutinize claim applications and approve cases for sanctions as may be found eligible for Small/Medium/Large/Mega Large/ Ultra Large units (manufacturing & service/other sectors).
(b) Monitor and review the progress of implementation of the Scheme from time to time.
(c) Issue instructions, if necessary, for proper implementation of the scheme.
(d) Quorum required is 1/3 of the members.
(e) Member Secretary may co-opt any official/persons for attending any meeting when occasion arise.

12. District Level Committee (DLC).

Each District of the State, will have a District Level Committee (DLC) with the following members:
(i) Deputy Commissioner – Chairman
(ii) Representative of Planning Deptt. - Member
(iii) Representative of Finance Deptt. - Member
(iv) MD, MIDC Ltd./Representative – Member
(v) Chief Manager, SBI/any other Bank operating in the District – Member
(vi) Representative of Branch MSME – Member
(vii) General Manager, District Commerce & Industries Centre – Member Secretary

The functions of the District Level Committee shall be to :
(a) Scrutinize/examine claims and approve cases for sanctions as may be found eligible for Micro units (manufacturing & service/other sectors).
(b) Monitor and review the progress of implementation of the Scheme, as and when necessary.
(c) Examine problems that may arise for implementation of the scheme and suggest suitable remedial measures as may deem fit.
(d) Quorum required is 1/3 of the members.
(e) Member Secretary may co-opt any official/persons for attending any meeting when occasion arise.

13. Allocation of fund for subsidy:
75% of the fund available under the Scheme shall meet the claims approved by SLC/DLC for manufacturing & service enterprises. The balance 25% of the fund available shall meet the claims approved by SLC/DLC for “Other Sectors” like Tourism Sectors, Entertainment sectors, Health sectors, Educational sectors, IT and IT related
service industries. However in case of allotted/available fund could not be utilized for the purpose for which it is allocated, the unutilized amount may be diverted to other sectors.

14. Limit of subsidy/incentives:
In the event of Central Government/other State Government Departments granting similar such incentives/subsidies and the incentives/subsidies under the Scheme being greater than the same, incentives/subsidies under the Scheme would be limited to the difference between the two subsidies.

15. Land:
Land will be made available to the industrial units by the Government on payment of premium and as per the procedures prescribed in the guidelines at Annexure-V.

16. Rights of the State Government:
If the State Government is satisfied that the subsidy to an industrial unit has been obtained by misrepresentation as to an essential fact or furnishing of false information, the State Government may ask the unit to refund the grant or subsidy after giving an opportunity to the unit of being heard.

17. Changing of location:
Without taking prior approval of the State Government, no owner of an industrial unit after receiving a part/whole of the subsidy will be allowed to change the location of the whole or any part of Industrial unit or effect any substantial contraction or dispose of a substantial part of its total fixed capital investment within a period of 5 years after its going into commercial production.

18. Miscellaneous:
Though the Meghalaya Industrial and Investment Promotion Policy, 2012/Meghalaya Industrial & Investment Promotion Scheme, 2016 aims to promote and attract investment in the State, it should be ensured that there is judicious utilization of limited natural resources for the benefit of the people of the State on sustainable basis.

19. Interpretation:
If any question arises relating to the interpretation of these Rules, it shall be referred to the Government in the Commerce & Industries Department, whose decision thereon shall be final.

19. All concerned Departments of the Government of Meghalaya are requested to notify/amend respective Acts/Rules/Notifications/Schemes etc. and issue necessary instructions for giving effect to these decisions.

Sd/-
(P.W. Ingty, IAS)
Addl. Chief Secretary to the Govt. of Meghalaya
Commerce & Industries Department etc.
ANNEXURE-I

(a) **Negative list** : The following units will not be eligible for benefits under the Meghalaya Industrial & Investment Promotion Scheme (MIIPS), 2016

(i) All types of Saw Mills and Veneer Mills.
(ii) Tobacco and manufactured tobacco substitutes.
(iii) Pan Masala.
(iv) Non Biodegradable Plastic Carry Bags.
(v) Wood-fuelled Lime Kilns.
(vi) Goods produced by Petroleum Oil or Gas Refineries units
(vii) Central Public Sector Undertakings.

(b) **Value Addition** : In order to ensure genuine industrial activities in the State, benefits under MIIPP, 2012/MIIPS, 2016 will not be admissible to goods in respect of which only peripheral activities like preservation during storage, cleaning operations, packing, re-packing, labeling or re-labeling, sorting, alteration of retail sale price etc. take place.
ANNEXURE-II

Category of Enterprises : Micro/Small

1. State Capital Investment Subsidy :
   (a) State Capital Investment Subsidy on cost of Factory Building & Plant & Machinery for Micro Enterprise @ 35 % (thirty five percent) subject to a ceiling of ₹7.00 lakh
   (b) State Capital Investment Subsidy on cost of Factory Building & Plant & Machinery for Small Enterprises @ 30 % (thirty percent) subject to a ceiling of ₹75.00 lakh

2. Subsidy on the cost incurred for Feasibility Study and Project Reports :
   100 % subsidy on the cost incurred on preparation of Feasibility/Project Report subject to a maximum of Rs.50000.00 for Micro Enterprise and ₹1.00 lakh for Small Enterprises.

3. Development Subsidy :
   Subsidy @ 75 % on charges payable to statutory bodies for any permission or registration and (b) Subsidy @ 75 % on procurement of know-how from a well established and approved Research and Development Organization subject to a total ceiling of ₹3.00 lakh

4. Interest Subsidy :
   Subsidy @ 4 % on interest paid to Banks/Financial Institutions with a ceiling of ₹1.00 lakh per annum on term loans (excluding working capital loans) availed by an entrepreneur for setting up of Micro & Small Enterprises for a period of 5 (five) years from the date of disbursement of loan.

5. Subsidy on Power :
   (i) Subsidy @ 30 % on power tariff for loads up to 2 MW for a period of 5 (five) years from the date of commercial production for manufacturing process only subject to a ceiling of ₹25.00 lakh per annum.
   (ii) Subsidy @ 50 % on the cost of Generating Sets including Non-Conventional/Renewable Energy Generating Sets, subject to a ceiling of ₹20.00 lakh for all categories of enterprises set up in rural/urban areas.
   (iii) 100 % subsidy on drawal of power line of 20 KV and above including cost of transformer(s) subject to a maximum limit of ₹10.00 (ten) lakh provided that the location has been approved by the Government.
   (iv) 50 % subsidy on the cost incurred on service connection (excluding internal wiring) subject to a maximum of ₹2.00 lakh.
6. Subsidy on cost incurred on Quality Control Measures:
   Subsidy @ 50 % on cost of Laboratory Equipment for the purpose of quality control and ISI/BIS certification subject to a maximum of ₹5.00 lakh.

7. Price preference:
   Price preference in accordance with the existing Meghalaya preferential Stores Purchase Rules, 1990 will be allowed for all eligible manufacturing units only.

8. Reimbursement of Stamps Duty & Registration Fees:
   Subsidy @ 75 % of the applicable Stamp Duty & Registration Fees in execution of deeds of conveyance/mortgage pertaining to loans from Financial Institutions and Banks within the State of Meghalaya subject to a maximum of ₹3.00 lakh.

9. Enterprises owned by Women & Physically Challenged persons:
   Additional subsidy @ 10 % on the cost of Factory Building and Plant & Machinery subject to a ceiling of ₹5.00 lakh. Physically challenged persons will pay only 50 % of the applicable lease rent if allotted land/shed/shop in Industrial Area/Industrial Estate/Growth Centre.

10. Enterprises set up by Tribal entrepreneur:
    Enterprises set up by Tribal entrepreneur will get preference in allotment of land/shed in the industrial area/estate with concession of 25 percent of the prevailing rate in lease rent.

11. Sales Tax/VAT Remission:
    The State Government shall provide 99 % Sales Tax (MVAT) remission to eligible industrial units on sale of finished goods/by products within the State for a period of 7 (seven) years from the date of commencement of commercial production. Accordingly, the unit shall pay 1 % of the tax amount payable in accordance with tax return under MVAT to the State Government. Similarly for sale of goods/by products between interstate the unit shall be eligible for remission of 99 % of the CST amount as applicable and shall pay only 1 % of the tax amount under CST to the State Government for sale of finished goods / by products to any registered dealer/customer and submit “C” form wherever applicable. All new & existing units undergoing expansion of 25 % or more shall be eligible for exemption for the further period of 5 years.
    In case GST becoming applicable during the tenure of this Policy, the above said concession shall be extended to State GST only.

12. Refund of Central Sales Tax (CST):
    100 % subsidy on the amount of CST actually paid on purchases of such machinery and equipments which are genuinely required as is installed upto the date of commissioning of the unit subject to a ceiling of ₹25.00 lakh. In case GST becoming applicable during the tenure of this Policy, the above said concession shall be extended to State GST only.
1. State Capital Investment Subsidy:
   30% subsidy on cost of Factory Building and Plant and Machinery subject to a ceiling of ₹100.00 lakh.

2. Subsidy on cost incurred on Quality Control Measures:
   50% subsidy on cost of laboratory equipment for the purpose of quality control and ISI Certification subject to a maximum of ₹20.00 lakh.

3. Subsidy on Pollution Control Measures:
   50% subsidy on the cost of pollution control measures subject to a maximum of ₹25.00 lakh.

4. Subsidy on D.G. Set:
   Subsidy @ 30% on the cost D.G. Set purchased for captive use of energy subject to a ceiling of ₹50.00 lakh.

5. Reimbursement of Stamp Duty & Registration fees:
   Subsidy @ 75% subject to a maximum limit of ₹5.00 lakh of the applicable stamp duty to assist execution of deeds of conveyance/mortgage pertaining to loans from Financial Institutions and Banks for projects located within the State of Meghalaya.

6. Refund of Central Sales Tax (CST):
   Subsidy @ 100% on the amount of CST actually paid on purchases of such machinery and equipments which are genuinely required as is installed up to the date of commissioning of the unit subject to a ceiling of ₹100.00 lakh. In case GST becoming applicable during the tenure of this Policy, the above said concession shall be extended to State GST only.

7. Sales Tax/VAT Remission:
   The State Government shall provide 99% Sales Tax (MVAT) remission to eligible industrial units on sale of goods/by products within the State for a period of 7 (seven) years from the date of commencement of commercial production. Accordingly, the unit shall pay 1% of the tax amount payable in accordance with tax return under MVAT to the State Government. Similarly for sale of goods/by products between interstate the unit shall be eligible for remission of 99% of the CST amount as applicable and shall pay only 1% of the tax amount under CST to the State Government for sale of finished goods/by products to any registered dealer/customer and submit “C” form wherever applicable. All new & existing units undergoing expansion of 25% or more shall be eligible for exemption for the further period of 5 years.
   In case GST becoming applicable during the tenure of this Policy, the above said concession shall be extended to State GST only.
8. Special incentives for Export Oriented Units:
Additional subsidy @ 15% on cost of Factory Building and Plant & Machinery subject to a maximum of ₹50 lakh for Export Oriented Units exporting minimum 25% of its installed capacity for at least 3 consecutive years.

9. Special Incentives for Food Processing Industries:
All Food Processing Industries including local Breweries/Distilleries will be eligible for all incentives at all sources of taxation on its own brand/products.

10. Interest Subsidy:
Subsidy @ 4% on interest paid to Banks/Financial Institutions subject to a ceiling of ₹30000.00 per month on term loans (excluding working capital loans) availed by an entrepreneur for setting up of enterprises for a period of 3 (three) years from the date of disbursement of the loan.

11. Special incentives for Mega Large Enterprises:
An approved Project in the Border Area will be granted exemption from paying royalty on those minerals which are use on manufacturing activity for 6 months.

12. Special incentives for Ultra Large Enterprises:
An approved Project in the Border Area will be granted exemption from paying royalty on those minerals which are use on manufacturing activity for 1 year.

13. Border Area Subsidy:
Additional subsidy @ 15% on cost of Factory Building and Plant & Machinery for all categories of Enterprises set up in Border Areas within 10 Kms from the international border subject to a ceiling of ₹50.00 lakh.
ANNEXURE-III
Form-1
Application for “Eligibility Certificate” under the Meghalaya Industrial and Investment Promotion Scheme, 2016.

1. (a) Name of the unit :

(b) Factory/unit address :
   Area/Locality :
   Village/Town/City :
   C&RD Block :
   Post office :
   District :
   Email ID :
   Land line/Mobile No. :
   PIN Code :

(c) Office address :
   Area/Locality :
   Village/Town/City :
   C&RD Block :
   Post office :
   District :
   Email ID :
   Land line/Mobile No. :
   PIN Code :

(d) Registered office’s address :
   Area/Locality :
   Village/Town/City :
   C&RD Block :
   Post office :
   District :
   Email ID :
   Land line/Mobile No. :
   PIN Code :

(e) Category of Enterprise (Micro/Small/ Medium/Large/Mega/Ultra Large) :

(f) Whether the unit falls under manufacturing/service/other sectors :
2. (a) **Constitution of the unit** (Proprietorial/  
Partnership/Private Limited/Limited Company/Cooperative society/LLP)

(b) Name(s), address(es) of the proprietor/  
Partners/Directors/Secretary and President  
of the Cooperative Society

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<th>Sl. No.</th>
<th>Name of proprietor/all Partners/all Directors/Secretary and President of the Cooperative Society</th>
<th>Residential address</th>
<th>PAN No.</th>
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N.B. : Attach separate sheet, if required.

3. **Whether new unit or existing unit undergoing**  
expansion

(a) **In case of New unit**  
Date of commencement of commercial:  
production/operation
(b) In case of existing unit undergoing expansion:
  Date of commencing commercial production/operation after expansion:
  Date of commencing commercial production/operation before expansion:

4. Raw materials required:

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<th>Sl. No.</th>
<th>Name of raw materials</th>
<th>Source of raw material</th>
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</tbody>
</table>

N.B.: Attach separate sheet, if required.

5. Items of production & installed capacity

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items of production/Type of service rendered</th>
<th>Annual installed capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Prior to expansion/diversification</td>
<td>After expansion/diversification</td>
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<tr>
<td>1</td>
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</tbody>
</table>

N.B.: Attach separate sheet, if required.

6. Details of registration:

(a) In case of New unit
(i) EM Part II No. & date:
(ii) IEM No. & date:
(iii) UAM No. & date:
(iv) Permanent Registration No. & date:
(b) In case of existing unit undergoing expansion:

(i) EM Part II No. & date : 
(ii) IEM No. & date : 
(iii) UAM No. & date : 
(iv) Permanent Registration No. & date : 

7. Fixed Capital Investment:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>For new unit (in ₹)</th>
<th>For existing unit undergoing expansion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Prior Expansion (in ₹)</td>
</tr>
<tr>
<td>(a) Land</td>
<td></td>
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<tr>
<td>(b) Site Development</td>
<td></td>
<td></td>
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<tr>
<td>(c) Building</td>
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<tr>
<td>(i) Office building</td>
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<tr>
<td>(ii) Factory building</td>
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<td></td>
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<tr>
<td>(d) Plant and Machinery</td>
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<tr>
<td>(e) Electrical installation</td>
<td></td>
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<tr>
<td>(f) Preliminary &amp;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pre-operative expanses</td>
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<td></td>
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<tr>
<td>(g) Miscellaneous fixed assets</td>
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<tr>
<td>Total</td>
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<td></td>
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</tbody>
</table>

7 a Source of finance:

<table>
<thead>
<tr>
<th>Source of finance</th>
<th>(in ₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Promoter contribution</td>
<td></td>
</tr>
<tr>
<td>(ii) Equity</td>
<td></td>
</tr>
<tr>
<td>(iii) Term Loan</td>
<td></td>
</tr>
<tr>
<td>(iv) Unsecured loan</td>
<td></td>
</tr>
<tr>
<td>(v) Internal resources</td>
<td></td>
</tr>
<tr>
<td>(vi) Any other sources</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

7 b Details of Term/Working Loan (if any):

<table>
<thead>
<tr>
<th>Name of Bank/Financial Institution &amp; address</th>
<th>Amount of term/working capital loan sanctioned (in ₹)</th>
<th>Sanction letter No. &amp; date</th>
<th>Amount of term/working capital Loan disbursed (in ₹)</th>
</tr>
</thead>
</table>
N.B.: Attach extra sheet, if needed

### 7 c Details of equity (if any):

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount (in ₹)</th>
<th>PAN No.</th>
<th>Mode of payment</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

### 7 d Details of unsecured loan (if any):

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
<th>Pan No.</th>
<th>Mode of payment</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

### 8. Power:

**A In case of new units**

(i) Sanctioned load : 

(ii) Connected Load :

(iii) Capacity of captive power plant (if any) : 

**B In case of existing units undergoing expansion**

(i) Sanctioned load prior to expansion : 

(ii) Connected load prior to expansion :

(iii) Sanction of additional load for expansion: 

(iv) Additional connected load for expansion: 

(v) Capacity of captive power plants (if any): 

### Details of land and building

**A Land**

(a) **Own land**

(i) Land area, Revenue village, Dag No. & patta No. :
(ii)  Date of purchase    :
(iii) Date of registration

(b) Land allotted by Government/ Government Agency:
(i)  Date of allotment/agreement    :
(ii)  Date of taking over possession    :

(c) Lease holds land:
(i)  Date of lease of land    :
(ii)  Period of lease    :

B Building
(a) Own building/rented building    :
In case of own building, built up area    :

9. Employment Generation

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category</th>
<th>Few new unit</th>
<th>For expansion/diversification unit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Before expansion/diversification</td>
</tr>
<tr>
<td>1</td>
<td>(i)</td>
<td>2</td>
<td>3</td>
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<tr>
<td></td>
<td>(ii)</td>
<td>Supervisory</td>
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<td></td>
<td>(iii)</td>
<td>Skilled</td>
<td></td>
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<td></td>
<td>(iv)</td>
<td>Semi-skilled</td>
<td></td>
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<td></td>
<td>(v)</td>
<td>Unskilled</td>
<td></td>
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<td></td>
<td>(vi)</td>
<td>Others</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
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</tr>
</tbody>
</table>

Total employment    :
Total Nos. of local tribals    :
Percentage of local tribals    :

Declaration:

I/we solemnly declare that the information furnished in this application is correct and true to the best of my/our knowledge and belief.

Place : Signature of applicant/authorized signatory :
Date : Full name of applicant/authorized signatory :
Seal :
ENQUIRY REPORT

Certified that I have personally visited the unit of M/s...........................................
.................................................. on ................................and examined the documents in original
pertaining to this application and found them in order. Further it is certified that the
item(s) of production/activity does not fall in the negative list as defined in Annexure
- I of the Meghalaya Industrial & Investment Promotion Scheme (MIIPS), 2016. It is
also certified that the unit employs not less than 60 % local tribals and that its
registered office is located within the State of Meghalaya.

The unit is in existence and in operation on ..........Recommended for grant
of “Eligibility Certificate” under the MIIPS, 2016.

Date :                                        Signature of Enquiry Officer :
Place :                                       Full name of Enquiry Officer :
                                                Seal :

Comments of the General Manager, DC&IC

Signature of the General Manager
Full name of the General Manager
Seal :
Checklist for “Eligibility Certificate”
Certified/Attested photocopies of the documents required to be submitted by new/existing unit along with the application form for “Eligibility Certificate” under MIIPS, 2016

1. Constitution/type of the unit

(a) In case of Private Limited/Public Limited company:
   (i) Registration Certificate under Companies Act – Page No.
   (ii) Memorandum of Article of Association – Page No.
   (iii) Names and address of Directors with their PAN No. – Page No.

(b) In case of Partnership Firm:
   (i) Registered Deed of Partnership – Page No.
   (ii) Name and address of the Partners with their PAN No. – Page No.
   (iii) General Power of Attorney – Page No.
   (iv) Registration with Registrar of Firms – Page No.

(c) In case of Co-operative Society
   (i) Registration Certificate from the Registrar of Co-operative Society – Page No.
   (ii) Article of Memorandum of Association – Page No.
   (iii) Resolution of the General Body Meeting for registration of the unit – Page No.

2. Registration

   (i) EM Part-I/IEM Part A – Page No.
   (ii) EM Part-II/IEM Part B/LOI/IL (if any) – Page No.
   (iii) UAM/Pmt. Registration – Page No.

3. Mandatory “No Objection Certificate”/“Consent to Operate” from the Meghalaya State Pollution Control Board – Page No.


5. Certificate of Mandatory/Obligatory registration/approval from the concerned Departments as applicable (in the case of Service sector units) – Page No.


7. List of employees containing name, designation, date of joining, whether local tribals, residential address etc. duly verified by Enquiry officer and endorsed/countersigned by the concerned General Manager as per Format-I – Page No.

8. List of employees filed with Employees Provident Fund Office, if applicable – Page No.

7. Any other document that may be required as per direction of State Government/Directorate of Commerce & Industries – Page No.
ANNEXURE-IV
FORM-2
APPLICATION FORM FOR CLAIMING OF
SUBSIDIES/INCENTIVES/BENEFITS UNDER THE MEGHALAYA
INDUSTRIAL AND INVESTMENT PROMOTION SCHEME, 2016

PART- I : COMMON FOR BOTH MANUFACTURING AS WELL AS
SERVICE SECTORS

1. (a) **Name of the unit** : 

   (b) Factory/unit address :
   Area/Locality :
   Village/Town/City :
   C&RD Block :
   Post office :
   District :
   Email ID :
   Land line/Mobile No. :
   PIN Code :

   (c) Office address :
   Area/Locality :
   Village/Town/City :
   C&RD Block :
   Post office :
   District :
   Email ID :
   Land line/Mobile No. :
   PIN Code :

   (d) Registered office’s address :
   Area/Locality :
   Village/Town/City :
   C&RD Block :
   Post office :
   District :
   Email ID :
   Land line/Mobile No. :
   PIN Code :

2. (a) **Constitution of the unit** (proprietorial/ Partnership/ Private limited/Limited Company/Cooperative society/LLP) :
(b) Name(s), address(es) of the proprietor/ Partners/ Directors/secretary and president of the Cooperative Society.

3. **Whether new unit or existing unit undergoing expansion**
   (a) **In case of New unit**
       Date of commencement of commercial production/operation

   (b) **In case of existing unit undergoing expansion**:
       Date of commencing commercial production/operation after expansion
       Date of commencing commercial production/operation before expansion

4. **Items of production & installed capacity**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items of production</th>
<th>Annual installed capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Prior to expansion/diversification</td>
<td>After expansion/diversification</td>
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</tbody>
</table>

   N.B. : Attach separate sheet, if required.

5. **Details of registration**
   (a) In case of New unit
       (i) EM Part II No. & date :
       (ii) IEM No. & date :

   b. **In case of existing unit undergoing expansion**:
      (i) Permanent (PMT) Registration/IEM/EM Part II No & date :

6. Eligibility Certificate No. & date :
7. **Fixed Capital Investment**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>For new unit (in ₹)</th>
<th>For existing unit undergoing expansion</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Land</td>
<td></td>
<td></td>
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<tr>
<td>(b) Site Development</td>
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<td></td>
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<tr>
<td>(e) Electrical installation</td>
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<tr>
<td>(f) Preliminary &amp; Pre-operative expanses</td>
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<td></td>
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<tr>
<td>(g) Miscellaneous fixed assets</td>
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</table>

| Total                                           |                     |                                       |

8 a **Source of finance**

<table>
<thead>
<tr>
<th>Source of finance</th>
<th>(in ₹)</th>
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</thead>
<tbody>
<tr>
<td>(i) Promoter contribution</td>
<td>:</td>
</tr>
<tr>
<td>(ii) Equity</td>
<td>:</td>
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<tr>
<td>(iii) Term Loan</td>
<td>:</td>
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<tr>
<td>(iv) Unsecured loan</td>
<td>:</td>
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<tr>
<td>(v) Internal resources</td>
<td>:</td>
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<tr>
<td>(vi) Any other sources</td>
<td>:</td>
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</tbody>
</table>

| Total                                  |        |

8 b **Details of Term/Working Loan (if any)**:

<table>
<thead>
<tr>
<th>Name of Bank/Financial Institution and address</th>
<th>Amount of term/working capital loan sanctioned (in ₹)</th>
<th>Sanction letter No. &amp; date</th>
<th>Amount of term/working capital Loan disbursed (in ₹)</th>
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</table>
### 8 c Details of equity (if any):

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount (in ₹)</th>
<th>PAN No.</th>
<th>Mode of payment</th>
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<tbody>
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</table>

### 8 d Details of unsecured loan (if any):

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
<th>Pan No.</th>
<th>Mode of payment</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

9. **Power:**

A. **In case of new units**
   (i) Sanctioned load : 
   (ii) Connected Load : 
   (iii) Capacity of captive power plant (if any) : 

B. **In case of existing units undergoing expansion**
   (i) Sanctioned load prior to expansion : 
   (ii) Connected load prior to expansion : 
   (iii) Sanction of additional load for expansion: 
   (iv) Additional connected load for expansion: 
   (v) Capacity of captive power plants (if any):

### Details of land and building:

A. **Land**
   (a) **Own land**
      (i) Land area, Revenue village, Dag No. & patta No. : 
      (ii) Date of purchase : 
      (iii) Date of registration 
   
   (b) **Land allotted by Government/ Government Agency**
      (i) Date of allotment/agreement : 
      (ii) Date of taking over possession : 

(c) Lease holds land
(i) Date of lease of land:
(ii) Period of lease:

B. Building
(a) Own building/rented building:
   In case of own building, built up area:

10. Employment generation

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category</th>
<th>Few new unit</th>
<th>For expansion/diversification unit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Before expansion/diversification</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1  2  3  4  5</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(i)</td>
<td>Managerial</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii)</td>
<td>Supervisory</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii)</td>
<td>Skilled</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv)</td>
<td>Semi-skilled</td>
<td></td>
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<tr>
<td></td>
<td>(v)</td>
<td>Unskilled</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(vi)</td>
<td>Others</td>
<td></td>
</tr>
</tbody>
</table>

Total employment:
Total Nos. of local tribals:
Percentage of local tribals:

PART-II: FOR OTHER SECTORS ONLY
(Please score out this part, if not applicable)

<table>
<thead>
<tr>
<th>11</th>
<th>Particulars</th>
<th>New unit</th>
<th>Existing unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Hotel Not below two star category</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Location of the hotel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Category of Hotel (please attach certificate)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Area in square meters</td>
<td></td>
<td></td>
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<tr>
<td>(iv) Total cost of the building (in ₹)</td>
<td></td>
<td></td>
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<tr>
<td>(v) Total cost of essential items (list to be attach) (in ₹)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>(vi) No. of rooms and area of each type of rooms</td>
<td></td>
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<td></td>
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<tr>
<td>(vii) Facilities/amenities provided (Please attach separate sheets, if required)</td>
<td></td>
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<tr>
<td>(viii) Whether the norms/ criteria laid down by the concerned department/ Agency have been fulfilled</td>
<td></td>
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</tr>
</tbody>
</table>

**B. SPA units and Self identified Tourism Projects approved by Government**

(i) Location of the unit

(ii) Total cost of Building & civil works (in ₹)

(iii) Total cost of essential items installed (please attach separate sheet) (in ₹)

**C Amusement Park**

(i) Location of the Amusement Park

(ii) Whether norms, if any are complied with

(iii) Total area of the Park

(iv) Cost of civil construction of the Park (in ₹)

(v) Total cost of essential items/equipment (list to be attach) (in ₹)

**D Film Studio/Film City/Accoustic Auditorium**

(i) Location of the unit

(ii) Area occupied

(iii) Total cost of building (in ₹)

(iv) Total cost of equipments installed

**E Nursing Home (minimum 25 beds)/Super-Speciality Health Care with Diagnostic Centre**
<p>| | | |</p>
<table>
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</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Location of the unit</td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Total area</td>
<td></td>
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<tr>
<td>(iii)</td>
<td>Total cost of Building (in ₹)</td>
<td></td>
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<tr>
<td>(iv)</td>
<td>Total cost of essential items/equipments (list to be attached) (in ₹)</td>
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<tr>
<td><strong>F</strong></td>
<td><strong>Vocational Training Institute</strong></td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>Name of the activity</td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Location of the training centre</td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>Total area</td>
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<td>(iv)</td>
<td>Total cost of building (in ₹)</td>
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<td>(v)</td>
<td>Total cost of other essential items (in ₹)</td>
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<td>(vi)</td>
<td>Details of other services/facilities/amenities provided</td>
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<td><strong>G</strong></td>
<td><strong>Schools upto class XII Standard/colleges</strong></td>
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<td>(i)</td>
<td>Location of the unit</td>
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<td>(ii)</td>
<td>Total area</td>
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<td>(iii)</td>
<td>Total cost of the building (in ₹)</td>
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<td>(v)</td>
<td>Total cost of essential items (in ₹)</td>
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<td><strong>Call centres</strong></td>
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<td>(i)</td>
<td>Location of the unit</td>
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<td>(ii)</td>
<td>Total area</td>
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<td>(iii)</td>
<td>Total cost of the building (in ₹)</td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td>Total cost of essential items (in ₹)</td>
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<td>I</td>
<td><strong>Power Generating Industries</strong></td>
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<tr>
<td>(i)</td>
<td>Location of the unit</td>
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<tr>
<td>(ii)</td>
<td>Production capacity (in MW)</td>
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<td>(iii)</td>
<td>Total area of the project</td>
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<td>(iv)</td>
<td>Investment towards building (in ₹)</td>
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<td>(v)</td>
<td>Investment in Dam &amp; Reservoir, regulating system and other equipment (in ₹)</td>
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<td>(vi)</td>
<td>Investment towards railway siding at site or merry-go-round system for transportation of raw material fuel (in ₹)</td>
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<tr>
<td>(vii)</td>
<td>Investment towards ash disposal system (in ₹)</td>
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<tr>
<td>(viii)</td>
<td>Investment towards plant and machinery and other essential equipment (in ₹)</td>
<td></td>
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</tbody>
</table>

12. I/We declare and affirm that the particular/statement furnished above, are true to my/our knowledge and belief and if any statement made herewith in connection with these claims is detected as false or misrepresent, the amount of subsidy granted by the Government will be refunded by me/us to the State Government. Also certified that the unit is employing not less than 60% local tribals consisting of Khasi/Jaintia/Garo/other ST recognized by the Government of Meghalaya and residing in the State of Meghalaya.

Place: Signature of authorized person of applicant unit:

Date: Full name:

Unit’s Seal:
DETAILS OF THE APPLICATION
FOR
THE CLAIM OF:
1. State Capital Investment Subsidy :

1.1 Factory Building :

(i) Covered/plinth Area :

(ii) Nature of construction :

(iii) Date/year of construction :

(iv) Investment as per the actual Evaluation Report :

1.2 Plant & Machinery :

   Total investment on P & M (Details at Annexure - A) :

1.3 Total investment in Factory Building and Plant & Machinery :

1.4 Amount of subsidy claimed :

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature :

Name :

Designation :

Date :
Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60 % local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹................................. (Rupees.............................................................................................................) only as the State Capital Investment Subsidy under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹................................. (Rupees..............................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :

Name :

Designation :

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note :

(i) Enclose copy(s) of Bills/Money Receipts
(ii) Enclose copy(s) of Valuation Report on Factory Building by official not below the rank of Assistant Executive Engineer, PWD, Govt. of Meghalaya
(iii) Copy of certificate issued by Chartered Accountant as per Format in Annexure-B/Annexure-C for units other than Micro Enterprises.
(iv) Copy of list of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(v) List of employees filed with EPF office, if applicable

2. **Subsidy on the cost incurred for Feasibility Study/Project Report.**

2.1 Name and address of the consultancy organization engaged in preparation of the Feasibility study/Project Report:

2.2 Whether the Consultancy organization is approved by the (Govt./Department):

2.3 Whether the Project is approved by the Govt./Department:

2.4 A brief Note on the Feasibility Study/Project Report:

2.5 Total Project Cost:

2.6 Cost of preparation of the Feasibility study/Project Report:

2.7 Amount of subsidy claimed:

I/We hereby declare that the information furnished above is true to the best of my/our knowledge and belief.

For M/s

Signature:

Name:

Designation:

Date:
Certified that the particulars furnished by M/s.............................................................. in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60 % local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of  ₹............................................ only as the Subsidy on Feasibility Study/Project Report, under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of  ₹.......................... (Rupees..............................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :

Name :

Designation :

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note :

(i) Copy(s) of bills/Money Receipt in support of the actual payment made to the consultant Organization, including the Terms of reference if any, be enclosed.
(ii) Expenditure should be certified by Chartered Accountant in case of units other than Micro Enterprise.

(iii) Copy of list of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.

(iv) List of employees filed with EPF office, if applicable

3. Development Subsidy:

3.1 Name and address of the statutory body who granted permission/registration:

3.2 Amount of charges billed:

3.3 Amount of charges paid:

3.4 Name of Research & Development Organization from whom know-how procured:

3.5 Amount of charges billed:

3.6 Amount of charges paid:

3.7 Amount of subsidy claimed:

I/We hereby declare that the information furnished above is true to the best of my/our knowledge and belief.

For M/s

Signature:
Name:
Designation:
Date:
(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s................................................................. in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant unit have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60 % local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹..............................

(Rupees..................................................................................................................) only as the Development Subsidy, under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹..............................

(Rupees..................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :

Name :

Designation :

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note :

(i) Copies of bills/Money Receipt in support of the actual payment made be enclosed.
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.

(iii) Copy of list of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.

(iv) List of employees filed with EPF office, if applicable

4. **Interest Subsidy**

4.1 Name and address of the Financial Institution/Bank which extended Term Loan to the unit

4.2 Amount of Term Loan Sanction with:
   No. and date of sanction letter.

4.3 Amount & date of:
   (i) First disbursement
   (ii) Total disbursement as on ............

4.4 Rate of interest charged

4.5 Amount of subsidy claimed

I/We hereby declare that the information furnished above in the application form and the relevant supporting documents are true to the best of my/our knowledge and belief.

For M/s

Signature :

Name :

Designation :

Date :
(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s................................................................. in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60 % local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹............................................. only as the Interest Subsidy under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹..................................
(Rupees..........................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :
Name :
Designation :

Comments of the General Manager, DC&IC

Signature :
Name :
Seal :

Note :

(i) Enclose copy(s) of sanction by Bank & FI
(ii) Enclose Certificate cum Recommendation issued by Bank/FI as per Format in Annexure-D
(iii) Copy of list of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(iv) List of employees filed with EPF office, if applicable

5. **Power subsidy**

A. **Subsidy on drawal of power line**

5.A.1 Estimates prepared by MeECL for

(i) Drawal of Power Line No. and date :

(ii) Installation of Transformer No. and date :

(iii) Bills and Money Receipt No. & date and amount :
in support of the payment made to MeECL for item
of work mentioned at 5.A.1(i) above

(iv) Bills and money Receipt No. and date and amount :
in support of the payment made to MeECL for the
item of work mentioned at 5.A.1(ii)

(v) Documents to support the Government approval:
for the location of the Factory site.

(vi) Amount of subsidy claimed : 

I/We hereby declare that the information furnished above are true to the best of
my/our knowledge and belief.

For M/s

Signature : 

Name : 

Designation : 

Date :
Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹............................................. only as the subsidy on drawal of power line under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹....................................... only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:

Designation:

Comments of the General Manager, DC&IC

Signature:

Name:

Seal:

Note:

(i) Enclose copy(s) of Bills/Money Receipts in support of payment made.
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.
(iii) Copy of list of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(iv) List of employees filed with EPF office, if applicable

**B. Subsidy on power tariff:**

5.B.1 (i) Details of production during the claim period:

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Items of production</th>
<th>Installed capacity per annum</th>
<th>Production during the claim period</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td></td>
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</tbody>
</table>

N.B.: Attach separate sheet, if required.

5.B.1(ii) Total Power/Load sanctioned by MeECL/other unit (MW):

5.B.1(iii) Total connected load:

5.B.1(iv) Claim period:

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Month</th>
<th>Units consumed (KWH)</th>
<th>Billed Amount</th>
<th>Amount paid (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

N.B.: Attach separate sheet, if required.

5.B.1(v) Amount of subsidy claimed:

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s
Certified that the particulars furnished by M/s................................................................. in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹................................. (Rupees.............................................................................................................) only as the Power Tariff Subsidy, under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹................................. (Rupees..............................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:

Designation:

Comments of the General Manager, DC&IC

Signature  :
Name  : 
Seal   : 

Note : 

(i) Energy Bills & Money Receipts to be enclosed  
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.  
(iii) Subsidy is not admissible on payment of minimum charge.  
(iv) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.  
(v) List of employees filed with EPF office, if applicable

C. Subsidy on service connection :

5.C.1(i) Estimates prepared by MeECL/other unit :

5.C.1(ii) Amount billed    :

5.C.1(iii) Amount paid    :

5.C.1(iv) Amount of subsidy claimed    :

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature  :

Name  :

Designation :

Date :
Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60 % local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹............................................. only as the subsidy on service connection under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹............................................. only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :

Name :

Designation :

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note :

(i)  Bills & Money Receipts to be enclosed
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.
(iii) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(iv) List of employees filed with EPF office, if applicable

D. **Subsidy on DG Set:**

5.D.1(i) Generating capacity of the DG set & numbers :

5.D.1(ii) Actual cost of purchase :

5.D.1(iii) Supplier’s name & address :

5.D.1(iv) Subsidy claimed :

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature :

Name :

Designation :

Date :

(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹............................................. (Rupees........................................................................................................................................) only as the subsidy on DG set under the Meghalaya Industrial & Investment Promotion Scheme,
2016 against which an amount of ₹...........................................
(Rupees..............................................................................................................................)
only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :
Name :
Designation :

Comments of the General Manager, DC&IC

Signature :
Name :
Seal :

Note :

Note :

(i) Energy Bills & Money Receipts to be enclosed
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.
(iii) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(iv) List of employees filed with EPF office, if applicable

6. Subsidy on cost of quality control measure :

6.1 A brief Note on the Quality Control Measures adopted and the benefits derived there from.
6.2 Details of Laboratory equipments installed. :

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; specification laboratory equipments</th>
<th>Application /use</th>
<th>Date of purchase</th>
<th>Date of installation/commissioning</th>
<th>Name &amp; address of supplier</th>
<th>Amount (in ₹)</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

N.B. : Attach separate sheet, if required.

6.3 Cost incurred on ISI/BIS certification :

6.4 Amount of subsidy claimed :

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature :

Name :

Designation :

Date :

(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List.
etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹..........................................
(Rupees.............................................................................................................) only as the subsidy on quality control measure under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹.................................
(Rupees..............................................................................................................................)
only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:

Designation:

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note :

(i) Bills & Money Receipts to be enclosed
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.
(iii) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(iv) List of employees filed with EPF office, if applicable
7. **Reimbursement of Stamp Duty & Registration Fees.**

7.1 Purpose of execution of the deeds, whether for financial assistance for

(i) Term Loan :  
(ii) Working capital  
(Indicate the amount applied for) : 

7.2 Name and address of the Financial Institution :  
/Banks from whom the assistance is sought 

7.3 Amount of Stamp Duty paid with details : 

7.4 Reimbursement claimed for : 

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature : 

Name : 

Designation : 

Date : 

( FOR OFFICIAL USE )

Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60 % local tribals. Its registered office is located within the State of Meghalaya. 

I also certify that the unit had applied for a claim of ₹...........................................
(Rupees.............................................................................................................) only as the subsidy on reimbursement of stamp duty and registration fees under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹ .................. (Rupees..........................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :

Name :

Designation :

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note :

(i) Copy(s) of the document in support of the Stamp Duty paid to be enclosed.

(ii) Copy of executed Deed to be enclosed.

(iii) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.

(iv) List of employees filed with EPF office, if applicable

8. State Capital Investment Subsidy for women & physically challenged persons :

8.1 Factory Building :
(i) Covered/plinth Area. :  
(ii) Nature of construction. :  
(iii) Date/year of construction. :  
(iv) Investment as per the actual Evaluation Report.

8.2 Plant & Machinery:

Total investment in P & M (As per Annexure-A) :

8.3 Total investment in Factory Building and Plant & Machinery :

8.4 Amount of subsidy claimed :

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature :

Name :

Designation :

Date :

(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹............................................. (Rupees.............................................................................................................) only as the State Capital Investment Subsidy for women/physically challenged persons under the
Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹.................. (Rupees..................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:

Designation:

Comments of the General Manager, DC&IC

Signature:

Name:

Seal:

Note:

(i) Enclose copies of Bills/Money Receipts
(ii) Enclose copy of Valuation Report on cost of Factory Building by official of State PWD not below the rank of Assistant Executive Engineer
(iii) Enclose copy of Disability Certificate from Commissioner for Persons with Disability.
(iv) Enclose Passport size Photograph.
(v) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(vi) List of employees filed with EPF office, if applicable

9. Refund of Central Sales Tax:

9.1 Details of claim for refund of CST: As per Annexure-E

9.2 Amount incurred on machinery/equipments as on the date of commissioning of the Plant:
9.3 Amount of CST paid machinery/equipments as on the date of commissioning of the Plant:

9.4 Amount of CST claimed for refund:

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature:

Name:

Designation:

Date:

(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of Rupees.......................................................... only as the subsidy on Refund of Central Sales Tax under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of Rupees.................. only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:
Comments of the General Manager, DC&IC

Signature : 
Name : 
Seal : 

Note :
(i) Bills & Money Receipts to be enclosed
(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.
(iii) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(iv) List of employees filed with EPF office, if applicable

10. Subsidy on cost incurred on pollution control measure :

10.1 A brief note on Pollution Control measure adopted :

10.2 Details of Machineries/Instruments installed :

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; specification of Equipments for pollution control</th>
<th>Date of purchase</th>
<th>Date of installation/commissioning</th>
<th>Name &amp; address of supplier</th>
<th>Cost (in ₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
10.3 Amount of subsidy claimed:

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature :

Name :

Designation :

Date :

(FOR OFFICIAL USE)

Certified that the particulars furnished by M/s.................................................................................................................................................................................. in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.
I also certify that the unit had applied for a claim of ₹..............................................
(Rupees.................................................................................................................) only as the subsidy on Pollution Control Measures under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹....................
(Rupees.................................................................................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:

Designation:

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note:

(i) Energy Bills & Money Receipts to be enclosed

(ii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.

(iii) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.

(iv) List of employees filed with EPF office, if applicable

11. **Border Area Subsidy** :

11.1 Factory Building :

(i) Covered/plinth Area :
(ii) Nature of construction : 

(iii) Date/year of construction : 

(iv) Investment as per the actual Evaluation Report : 

11.2 Plant & Machinery : 

Total investment (As per Annexure - A) : 

11.3 Total investment in Factory Building and Plant & Machinery : 

11.4 Amount of subsidy claimed : 

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief. 

For M/s 

Signature : 

Name : 

Designation : 

Date : 

(FOR OFFICIAL USE) 

Certified that the particulars furnished by M/s........................................................................................................................................ in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List
etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹.............................................

(Rupees..........................................................) only as the Border Area Subsidy under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹.................

(Rupees..........................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer:

Name:

Designation:

Comments of the General Manager, DC&IC

Signature:

Name:

Seal:

Note:

(i) Energy Bills & Money Receipts to be enclosed
(ii) Certificate from Border Area Development Officer on distance of the unit from the international border
(iii) Expenditure should be certified by Chartered Accountant for units other than Micro Enterprise.
(iv) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(v) List of employees filed with EPF office, if applicable
12. Special incentive for Export Oriented Unit:

12.1 Name and specification of product:

12.2 Installed manufacturing capacity:

12.3 Production:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items of production</th>
<th>Quantity produced during ..........</th>
<th>Quantity produced during ..........</th>
<th>Quantity produced during ..........</th>
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</tbody>
</table>

N.B.: Attach separate sheet, if required.

12.4 Products exported:

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<tr>
<th>Sl. No.</th>
<th>Items of export</th>
<th>Quantity exported during ..........</th>
<th>Quantity exported during ..........</th>
<th>Quantity exported during ..........</th>
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</tbody>
</table>

12.5 Name of Country(s) exported:

12.6 Amount of subsidy claimed:

I/We hereby declare that the information furnished above are true to the best of my/our knowledge and belief.

For M/s

Signature:

Name:

Designation:

Date:
Certified that the particulars furnished by M/s.......................... in the Application Form and the supporting documents have been verified by me and found to be correct. Also certified that the employees of the applicant have been physically verified as well as from Acquittance Roll/Employees Provident Fund List etc. and found that the unit employs more than 60% local tribals. Its registered office is located within the State of Meghalaya.

I also certify that the unit had applied for a claim of ₹............................................. only as the Special Incentive for Export Oriented Unit under the Meghalaya Industrial & Investment Promotion Scheme, 2016 against which an amount of ₹.................. (Rupees..........................................................) only is found to be eligible for the same, and is therefore recommended for consideration.

Signature of Enquiry Officer :

Name :

Designation :

Comments of the General Manager, DC&IC

Signature :

Name :

Seal :

Note: The unit shall have to submit the following documents:

(i) IE code and registration-cum membership certificate from concerned council of Export Ltd.
(ii) Shipping Bill/Bill of Export/Airway/Air Consignment Note as the case may be
(iii) Commercial Invoice certificate by Custom Department
(iv) Bill of loading/combined Transport document or packing list certified by Custom Department
(v) Sales deed contract, if any
(vi) Certificate of Origin
(vii) Letter of credit (s)
(viii) Letter to the Bank (s) for collection/negotiation of documents
(ix) Any other documents
(x) List of employees verified by Enquiry Officer and endorsed/countersigned by General Manager.
(xi) List of employees filed with EPF office, if applicable
ANNEXURE–V

GUIDELINE FOR PROVIDING LAND TO INDUSTRIAL UNIT UNDER THE MIIPP, 2012.

To promote industrial development in the State and to avoid alienation of tribal land, the Meghalaya Industrial & Investment Promotion Policy (MIIPP), 2012 provides land to be given to industrial units on lease basis for initial requirement and first time expansion/diversification. Such land if not available in Industrial Estate/Industrial Area/EPIP/Growth Centre etc. will be provided on 30 years lease against payment of appropriate premium for which the State Government will acquire the land.

With this end in view and in cases where the Government will have to acquire land for industrial units for the purpose of leasing out the same for 30 years lease on payment of such appropriate premium, the following procedures are to be adopted. This will not apply to unit which do not attract provisions of the Meghalaya Transfer of Land (Regulation) Act, 1971 as amended from time to time.

1. Industrial unit after obtaining Single Window Agency’s clearance, if applicable, will approach the Director of Commerce & Industries for acquisition of land by the Department for its use on payment of appropriate premium.

2. The land required will be identified by the industrial unit and the approximate cost of the land will be deposited by the industrial unit as premium with the Director of Commerce & Industries.

3. The Director will request the concerned District Collector to initiate land acquisition proceedings and deposit the amount received as premium with the District Collector as compensation of the land to be acquired.

4. The District Collector on completion of the land acquisition process will hand over the land to the Director of Commerce & Industries.

5. The Director of Commerce & Industries will issue a Lease Agreement for 30 years to the unit on payment of annual lease rent as may be prescribed by the State Govt. from time to time and after obtaining approval of Commerce & Industries Department.
   (i) The lease agreement is renewable provided the industrial unit fulfils the terms and conditions of Lease Agreement.
   (ii) If the industrial unit does not utilize the leased land within 5 years unless extended, from the date of taking over the land or misutilize the land for the purpose for which it has been leased out, the leased land will revert back to the Government, after giving the lessee an opportunity of hearing.
6. (i) In the event that an industrial unit (Lessee) closes its business and surrenders the land allotted by the Government, the Director of Commerce & Industries as Lessor of the land, may receive application for re-allotment of the vacant land from interested industrial units having valid SWA clearance and willing to offer the highest premium for the land to be leased out. Such lessee who surrendered land will be compensated at 2/3 of the market price of the land, subject to realization of the cost of land from the new lessee.

(ii) The Director of Commerce & Industries will place the applications received before Land Allotment Committee for selection of the new Lessee to the vacant leased land on payment of premium.

(iii) The industrial unit selected for re-allotment by the Land Allotment Committee will execute Lease Agreement with the Director of Commerce & Industries for a period of 30 years on payment of annual rent as may be prescribed/fixed by the State Government from time to time.

7. Assets created on the leased land will be the property of the Lessee. If the Lessee closes its industrial unit and surrenders the land, such assets shall be removed by the Lessee within a period of 6 (six) months otherwise such assets will be forfeited to the Government.

8. The allotment of land for leasing to industrial unit will strictly adhere to the provision of the Meghalaya Transfer of Land (Regulation) Act, 1971 as amended from time to time.

9. Alternately, unit after obtaining SWA’s approval, if applicable, may also acquire land on lease basis only from private party(s) directly, provided such transfer is sanctioned by the Revenue & Disaster Management Department in accordance with the provisions of the Meghalaya Transfer of Land (Regulation) Act, 1971. Unit acquiring land under this provision, should utilize the leased land within 5 years from the date of sanction issued by the Revenue & Disaster Management Department and the sanction will automatically lapse in case of failure to utilize the leased land within the specified period, unless extended by the Revenue & Disaster Management Department.
ANNNEXURE-A

Name of unit  
Details of Plant & Machinery  

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; specification of plant and Machinery</th>
<th>Date of purchase</th>
<th>Date of installation/commissioning</th>
<th>Name &amp; Address of the suppliers with Bills No. &amp; Date</th>
<th>Amount (₹)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

N.B. : Attach separate sheet if required.
Signature of the applicant/authorized signatory

Designation:

Seal:

Signature of Verifying Officer:

Designation:

Seal:

Countersigned by:

General Manager, DC&IC

Seal:
ANNEXURE-B
CERTIFICATE FROM THE REGISTERED CHARTERED ACCOUNTANT
(For new unit)

Name of the Chartered Accountant:

I/We hereby certify that M/s........................................................................ located at .............................................................................. has made capital investment in their unit for manufacturing/rendering service of............................................................. by the unit.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items</th>
<th>Value of investment in rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cost of land including purchase value, registration etc.</td>
<td></td>
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<tr>
<td>2</td>
<td>Cost of development of land including boundary wall, approach road, culvert/bridge, godown, labour quarter etc (pl. specify)</td>
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<tr>
<td>3</td>
<td>Cost of building</td>
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<tr>
<td></td>
<td>(a) Factory building/nursing home/hotel etc.</td>
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<td></td>
<td>(b) Office building</td>
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<tr>
<td></td>
<td>(c) Architect fees/fees towards preparation of estimate etc</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Cost of Plant &amp; Machinery</td>
<td></td>
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<tr>
<td>5</td>
<td>Accessories</td>
<td></td>
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<tr>
<td>6</td>
<td>Electrical installation</td>
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<tr>
<td>7</td>
<td>Loading, unloading, transportation, erection expenditure, insurance etc</td>
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<tr>
<td>8</td>
<td>Pre-operative preliminary expenses to be capitalised</td>
<td></td>
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<tr>
<td>9</td>
<td>Miscellaneous fixed assets/essential items etc.</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
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</tr>
</tbody>
</table>

I/We have checked the books of accounts of the unit, the invoices etc, and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date: Signature of the Chartered Accountant
Place: Registration No & Seal
Name of the Chartered Accountant:

I/We hereby certify that M/s................................................................. located at.................................................................has made capital investment in their unit for expansion programme from ............... to............... The unit is engaged in production of............................. and has gone into commercial production on................ after undergoing expansion.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items of fixed assets</th>
<th>Investment prior to expansion</th>
<th>Additional investment made during the period from........to........</th>
<th>Total investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cost of land including purchase value, registration etc.</td>
<td></td>
<td></td>
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<tr>
<td>2</td>
<td>Cost of development of land including boundary wall, approach road, culvert/ bridge, godown, labour quarter etc (pl. specify)</td>
<td></td>
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</tr>
<tr>
<td>3</td>
<td>Cost of building (a) Factory building/nursing home/hotel etc (b) Office building (c) Architect fees/ fees towards preparation of estimate etc</td>
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<td>4</td>
<td>Cost of Plant &amp; Machinery</td>
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<td><strong>5</strong></td>
<td>Accessories</td>
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<td><strong>6</strong></td>
<td>Electrical installation</td>
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<td><strong>7</strong></td>
<td>Loading, unloading, transportation, erection expenditure, insurance etc</td>
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<td><strong>8</strong></td>
<td>Pre-operative preliminary expenses to be capitalised</td>
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<tr>
<td><strong>9</strong></td>
<td>Miscellaneous fixed assets/essential items etc.</td>
<td></td>
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</tr>
</tbody>
</table>

I/We have checked the books of accounts of the unit, the invoices etc, and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date: 
Signature of the Chartered Accountant: 
Place: 
Registration No & Seal: 

ANNEXURE-D

Certificate cum recommendation of scheduled Banks/Central or State
Financial Institutions (Certificate to be given on letterhead of
Banks/Financial Institutions for claiming interest subsidy under the
Meghalaya Industrial & Investment Promotion Scheme, 2012)

TO WHOM IT MAY CONCERN

This is to certify that
M/s...................................................................................located at..............................................had
been sanctioned an amount of ₹........................................ ........................................ as Term Loan by our Bank vide sanction letter............................................................................dated........................
The amount disbursed as on .................. was ₹ ...........................................................

Having examined our records and the materials furnished by the applicant unit,
this is to certify that overdraft, fixed deposits, advances for acquisition of other fixed
assets, loans and advances by proprietors/partners Directors/Member of H.U.F.,
have not formed part of the Term Loan and there has been no “diversion of funds”
and/or “siphoning of funds” by the unit.

It is therefore, recommended that the unit is eligible for grant of Interest Subsidy @ 4 % for ₹........................................ ........................................ for the period from ...................... to.................................under the Meghalaya Industrial & Investment Promotion Scheme, 2016. The detailed calculation is given below:

<table>
<thead>
<tr>
<th>Period of claim (monthwise)</th>
<th>Amount of interest charged on Term Loan( ₹)</th>
<th>Rate of interest charged on Term Loan</th>
<th>Interest subsidy eligible @ 4 % ( ₹)</th>
</tr>
</thead>
<tbody>
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</table>

Date:

Signature of the Bank Manager :
Name :
Office Seal :
ANNEXURE-E
STATEMENT OF MACHINERY & EQUIPMENTS FOR CLAIM ON REFUND OF CENTRAL SALES TAX UNDER THE MEGHALAYA INDUSTRIAL & INVESTMENT PROMOTION SCHEME, 2012

Name of applicant unit :

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Machinery &amp; Equipments</th>
<th>Description/Specification of Machinery &amp; Equipments</th>
<th>Quantity supplied</th>
<th>Name &amp; address of supplier</th>
<th>Bill No &amp; date</th>
<th>Amount charged without CST</th>
<th>Date of arrival of the Machinery &amp; Equipments in the factory</th>
<th>Name &amp; address of Transporter</th>
<th>Percentages of CST charged</th>
<th>Amount of CST paid</th>
<th>Total bill amount</th>
<th>Particulars of payment made to the supplier (Date of payment/mode of payment (cheque/draft no &amp; date/cash)</th>
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</table>

Signature of applicant/authorized signatory :
Name :
Seal :

The Statement has been verified with the original papers/documents etc. and found correct.

Signature of Enquiry Officer :
Name :
Designation :

Countersigned by :

General Manager
District Commerce & Industries Centre
### FORMAT-I

Name of unit : 
Date of commencement of commercial production/operation : 

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Full name of employee</th>
<th>Gender (Male/Female)</th>
<th>Present address</th>
<th>Permanent address</th>
<th>Date of birth</th>
<th>Job designation</th>
<th>Nature of job (managerial/technical/supervisory/skilled/unskilled)</th>
<th>Date of joining in the unit</th>
<th>Whether local tribals/non-local</th>
<th>Whether normal/disabled person</th>
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</thead>
<tbody>
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</table>

Certified that the employees have been verified physically and also other records such as acquaintance roll/payment register/list filed with office of Employees Provident Fund on....................... and found that the unit employs ................ % of local tribals. Also certified that the unit is in operational/non-operational condition and is functioning/non-functioning on the date of inspection on .................

Signature of verifying officer : 
Full name of verifying officer : 
Seal : 

Comments of the General Manager of DC&IC concerned.

Signature of General Manager : 
Full name of General Manager : 
Seal : 

**N.B.** : Local tribal means a person belonging to either Khasi or Garo or Jaintia community or any other ST recognized by the Government of Meghalaya and residing in the State of Meghalaya.