

Guidelines and Implementation Procedures for Fiscal Incentives to Industrial Undertakings under Uttar Pradesh Industrial Investment & Employment Promotion Policy 2022

1. Introduction

- 1.1. This Government Order will be named as the Guidelines for implementation of the fiscal incentives defined under **Chapter-12.1, 12.2, 12.3 & 12.4** of the **Uttar Pradesh Industrial Investment and Employment Promotion Policy 2022** notified vide Govt order IID6/No-45/2022/2770/77-6-2022-2 (M)/2022 dated 04.11.2022.
- 1.2. The Order shall be effective for the period from 04.11.2022 until 03.11.2027 or as amended by the State Government for implementing the benefits laid by the policy under Chapter-12

2. Definitions

- 2.1. The eligibility and definitions as defined u/s 12.1 of IIEPP 2022 shall apply for processing the applications for incentives under the policy, which can be listed as below –
 - 2.1.1. **Effective Date** means the date from which this Policy becomes effective i.e. 04.11.2022
 - 2.1.2. **Effective Period** means the period starting from the Effective Date till the period for which this Policy remains in force (5 years) or until any amendment or repeal thereof by the State Government
 - 2.1.3. **Eligible Industrial Undertaking or unit** means any industrial undertaking (not being an industrial undertaking in the joint sector or public sector where the share capital of Government or a Government undertaking is 50% or higher) owned by any entity constituted as a company, partnership firm including a LLP, Society, Trust, Industrial Cooperative Society or Proprietary concern engaged or to be engaged in the manufacture, production, processing, contract manufacturing or job work of articles and set up as a new or expansion or diversification project set up in the State of Uttar Pradesh
 - a) Here ‘Manufacturing’ means processing of raw material or inputs and assembling in any manner that results in emergence of a new product having a distinct name, character and use
 - b) And ‘Job Work’ means any treatment or process undertaken by a person on goods belonging to another person
 - 2.1.4. **Expansion** means, where an existing Industrial Undertaking increases its gross block by at least 25%. through new capital investment

2.1.5. **Diversification** means where an existing Industrial Undertaking manufactures an entirely distinct product (and not merely a variant of existing product). Further, the Industrial Undertaking to be eligible for incentives under diversification has to increase its gross block by at least 25% or has to qualify as a Mega or above Project Category as defined in this policy, whichever is less, through new capital investment

2.1.6. **Capital Investment** means the following cost borne by the eligible Industrial Undertaking in Uttar Pradesh -

Land	<p>The actual purchase price as per the registered document of the land shall be considered as the cost of land for the project (excluding Stamp duty & registration charges).</p> <p>In case, the land is allotted by U.P. State Industrial Development Corporation (UPSIDA) or any other State Govt Agency, the actual allotment price paid shall be considered as the cost of land (excluding Stamp duty & registration charges).</p> <p>Similarly, if land is taken on lease from any private party, the actual allotment price paid shall be considered as the cost of land (excluding Stamp duty & registration charges).</p> <p>In case of land on lease from private parties, the lease period should be valid for atleast 3-years beyond the admissible incentive period.</p>
Building	<p>Building means a new building constructed for the project, including administrative building.</p> <p>The cost of new buildings constructed for installation of plant and machinery, research & development activities, in-house testing facilities, storage facilities, and other buildings related to the manufacturing process and building related to Hostel/ Dormitory for workers, office space and administrative compound, shall be considered as per the actual expenditure incurred</p>
<p><u>Note:</u> A maximum of 30% of Total Capital Investment (which includes the actual land price, total cost of Building, Other Construction, Plant & Machinery, and Infrastructure as defined in this policy) will be taken into account as total Land and Building component for the purpose of arriving at the Capital Investment</p>	
Other construction	<p>Other construction means construction such as compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions</p>
Plant & Machinery	<p>Plant and machinery means new indigenous/ imported plant and machinery; utilities, dies, moulds, jigs, and fixtures and similar production tools owned and used within the plant; cost of transportation, foundation, erection, installation and electrification. The electrification cost will include the cost of sub-station and</p>

	<p>transformer. Such other tools and equipment, which are helpful for manufacturing the product(s), shall also be included.</p> <p>Plant & Machinery shall also include Plant for generation of non-conventional energy; Research & Development; Vehicles used for transportation only within the premises of the industrial unit, and material handling equipment exclusively used in transporting goods within such premises; Plant for captive power generation/ co-generation set up within the premises of the Industrial Undertaking of which at least 75% of the power generated should be for self-use of the Industrial undertaking; Plant for purification of water; Plant for pollution control measures, including facility for collection, treatment, disposal of effluent/emission or solid/ gaseous hazardous waste; Diesel Generating sets and boiler</p> <p>40% of the cost of old Plant & machinery imported by Industrial Undertakings relocating from foreign countries will also be considered eligible, provided useful life of the machinery is atleast 10years at the time of acquisition.</p>
Infrastructure facilities	<p>Infrastructure facilities means such new roads, sewer lines, water drainage, power lines, railway siding infrastructure (including such other facilities essential for operation of unit), which link the undertaking's premises with the main infrastructure trunk lines. Apart from the above, installation of Effluent Treatment Plant, sewage treatment plant, and power feeder for self-use by the Industrial Undertaking will also be included</p>

2.1.7. **Ineligible Capital Investment** includes - Working capital; Goodwill; Preliminary and pre-operative expenses; Interest capitalized; Expenses capitalized in the books for acquisition of technology/ technical know-how; consultancy charges; royalty; design and drawings; patents, licenses, software and intellectual property rights and Power generation, except for captive use as mentioned under Plant & Machinery head of Capital Investment as defined in this policy. Such heads shall not be considered for calculating the capital investment

2.1.8. **Cut-off Date** means

- i. the Date of Commencement of Investment of the project falling within the Effective Period of the Policy, in case, investment starts on or after Effective Date of the Policy.
- ii. the Effective Date of the policy in case investment commences prior to the Effective Date. However, in case only land is acquired prior to the Effective Date, the date on which the first investment towards any of the other heads (except Land) defined under Capital

investment is made on or after the Effective Date will be considered as Cut-off Date

Table-1: Implications of cut-off date in specific scenarios

Case	Scenario	Cut off date
Case 1	100% investment made after Effective Date	Date on which the sale deed for land is registered
Case 2	Investment in land made within the period of 5years prior to Effective Date and remaining investment made after Effective Date	Date of first expenditure (based on the first invoice) towards any of the heads defined under Capital investment (except land)
Case 3	Investment in land (only) made beyond the period of 5years preceding Effective Date, and first expenditure towards remaining heads defined for Capital Investment is made after Effective Date	Date of first expenditure (based on the first invoice) towards any of the heads defined under Capital investment (except land)
Case 4	Investment in land (only) made beyond the period of 5years preceding Effective Date and first expenditure towards remaining heads defined for Capital Investment is made within period of 5years preceding Effective Date	Effective Date

2.1.9. **Eligible Investment Period** means the period commencing from the cut-off date falling in the Effective Period of this Policy up to 4 years or till the date of commencement of commercial production, whichever is earlier for Large projects; up to 5 years or till the date of commencement of commercial production, whichever is earlier for Mega projects; up to 7 years or till the date of commencement of commercial production, whichever is earlier for Super Mega projects; and up to 9 years or till the date of commencement of commercial production, whichever is earlier for Ultra Mega projects.

Table 2: Eligible Investment Period

Categories	Eligible Investment Period
Large	4 years
Mega	5 years
Super Mega	7 years
Ultra-Mega	9 years

Such cases will also be covered under Capital Investment in which the Date of Commencement of Investment is within the period immediately preceding 5 years from the Effective Date (for all categories) subject to the condition that commercial production in such cases commences after the

Effective Date and at least 80% of the Capital Investment should have been made after the Effective Date.

However, the investment made in the Land component of Capital Investment even prior to the period immediately preceding 5 years from the Effective Date will also be allowed for the purpose of calculating Capital Investment. The value of such investment in land shall be considered on the book value at the time of purchase of the land and any revaluation of the land done after that will not be considered.

- 2.1.10. For administering the incentives, the following four investment commitment-based **Project Categories** have been identified (Table 3). The minimum Capital Investment required to be eligible for each Project Category will be termed as the **Threshold Investment** for the respective categories.

Categories	Capital Investment
Large	Above ₹50 Cr but below ₹200 Cr
Mega	₹200 Cr or above but below ₹500 Cr
Super Mega	₹500 Cr or above but below ₹3,000 Cr
Ultra-Mega	₹3,000 Cr or above

- 2.1.11. **Eligible Capital Investment (ECI)** means the Capital Investment as has been made by an industrial undertaking in its Eligible Investment Period after the Effective Date of the policy. In case, the Capital Investment by the Industrial Undertaking has started prior to the Effective Date, at least 80% of such Capital Investment should be made after the Effective Date of the Policy and the same Capital Investment will be considered as the Eligible Capital Investment. However, for deciding the Project Category of investment (Large/ Mega/ Super Mega/ Ultra Mega), the Capital Investment in the Eligible Investment Period, as enumerated, will be considered.

However, an amount not exceeding 10% of the capital investment, made beyond the date of commencement of commercial production, but within 4/5/7/9 years (depending upon the category) shall also be included as ECI but the Project Category, as defined in this policy, in such cases will continue to remain the same

- 2.1.12. Industrial undertaking making **Phased Investment** will be eligible to avail incentives under this Policy provided such applications are received at least prior to the Date of commencement of commercial operations of the first phase.

- i. In such cases, the relevant incentives will be disbursed post attainment of the Threshold Investment and post commencement of commercial production of the phase in which the Threshold Investment has been attained.
- ii. The unit will be eligible for relevant incremental incentive on additional Eligible Capital Investment; however, the Eligible Investment Period will remain the same

2.2. **“Date of commencement of commercial production”** means the date on which the eligible industrial undertaking starts commercial production, which will be determined as follows –

- a) Date on which the applicant raises the first GST invoice (trial production not to be considered), which will be verified by a dedicated officer deputed by Commercial Tax Deptt, GoUP in the PIU set up at Invest UP and certified by Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre or the Chartered Accountant empanelled at Invest UP.

OR,

- b) Date as per the IEM (Industrial Entrepreneurship Memorandum) Part – B, which is certified by Dy. Commissioner, Industries, District Industries & Enterprise Promotion Centre or the Chartered Accountant empanelled at Invest UP.

2.3. **‘Capacity Utilisation’** means the ratio of Actual Production and Installed Capacity in terms of units (quantity of eligible finished goods) of goods produced by the eligible industrial unit in a particular year

2.4. **‘Employment’** means all jobs that are performed by Direct Employees and Contract Labour subject to the following conditions which will be accounted as ‘employees’ for the purpose of incentives under this policy :

2.4.1. ‘Direct employees’ refers to employees who are in a direct contractual relationship with the company.

2.4.2. ‘Contract labour’ refers to those employees hired in connection with the work or “contract for service” of an establishment by or through a contractor, or persons who are hired, supervised, and remunerated by a contractor who, in turn is compensated by the company. Contract labour may be getting wages paid by the contractor, however, contract shall exclude –

- a) casual labourers and temporary workers
- b) out-workers, that is, a person to whom any articles or materials are given out by or on behalf of the principal employer to be made up, cleaned, washed, altered, ornamented, finished, repaired, adapted, or otherwise processed for sale for the purposes of the trade or business of the principal employer, and the process is to be carried out either at the home of the out-worker or in some

- other premises, not being premises under the control and management of the principal employer
- c) not working on-site of the Project premises

- 2.4.3. Both Direct Employees and Contract Labour as defined above should be covered under Employment Provident Fund (EPF).
- 2.5. **‘Average annual Employment’** means the average number of Employment (as defined above) provided by the eligible industrial unit per month in a particular year in the EPF register.
- 2.6. **‘Exports’** means the total units (quantity) of goods exported by the eligible industrial unit in a particular year out of the total goods manufactured by the eligible industrial unit in that particular year. Such exports will be verified on Bill-to- Ship-to basis.
- 2.7. **‘Input procurement’** means the total units (quantity) of goods procured by the eligible industrial unit from various manufacturers as raw material/ input resources for manufacturing the finished product or good by the eligible industrial unit in a particular year, excluding any overhead costs incurred.
- 2.8. **‘Net SGST’** means the amount of SGST paid through cash ledger by the Eligible Unit in respect of 1st sale of eligible finished products billed and delivered to entity within Uttar Pradesh, after adjustment of set-off or any other credits available for the tax period, whichever is lower. This will be verified by the dedicated officer from the Commercial Tax Deptt, GoUP deputed in the PIU set up at Invest UP.
- 2.9. **‘Quarter’** means a period comprising 3-consecutive calendar months ending on the last day of March, June, September, and December of a calendar year.
- 2.10. **‘Turnover’** means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax, and cess¹.
- 2.11. **‘Incremental Turnover’** (In case of project expansion) means the difference of the current turnover after expansion minus the Average base turnover, where Average Base Turnover means the turnover in the preceding 5 financial years (or less in case the unit has been in production for less than 5 years), (that is 5 years preceding the financial year in which the date of commercial production falls in case of a single-phase project, or 5 years preceding the date of commercial production of first phase in a multi-phase project).

¹ Reference as per sec 2 of CGST Act

- 2.12. **‘Letter of Comfort’** means approval to claim benefit on admissible incentives within the effective period from the Sanctioning Authority of the State Government to the eligible industrial undertakings under the policy
- 2.13. **‘Nodal Agency’** means “Invest UP” for processing the applications for incentives as per section 16.13.1 of IIEPP 2022
- 2.14. **‘Recommending Authority’** means the Empowered Committee headed by IIDC to recommend sanction and disbursement of Large Category as per Section 16.13.4 of the policy and the High-Level Empowered Committee headed by Chief Secretary, GoUP to recommend sanction and disbursement of Mega and above Category applications as per Section 16.13.5 of the policy
- 2.15. **‘Sanctioning Authority’** means the Hon’ble Industry Minister, GoUP to approve sanction and disbursement of Large Category as per Section 16.13.4 of the policy and the Hon’ble Cabinet, GoUP to approve sanction and disbursement of Mega and above Category applications as per Section 16.13.5 of the policy

3. Admissible incentives

Eligible Industrial undertakings would qualify for incentives in accordance with its categorization as under:

- 3.1. **Stamp duty exemption** is admissible as per Section 12.2 of the policy as follows –

Table-4: Stamp Duty Exemption			
Category/Region	Gautambuddh Nagar & Ghaziabad districts	Madhyanchal & Paschimanchal region (except Gautam Buddha Nagar & Ghaziabad districts)	Bundelkhand & Purvanchal region
Large	50%	75%	100%
Mega	50%	75%	100%
Super Mega	50%	75%	100%
Ultra Mega	50%	75%	100%

Note: Details of Region as per Annexure 4

- 3.2. **Investment Promotion Subsidy** as per Section 12.3 of the policy will be applicable to eligible industrial undertakings.

3.2.1. Option-1: Capital Subsidy

- 3.2.1.1. Under this option, eligible industrial undertakings can avail Capital Subsidy equal to the Base Capital Subsidy, as provided in the Table5, multiplied by a Gross Capacity Utilisation Multiple (GCM) in annual instalments and subject to an Annual Ceiling as mentioned in Table5.

Annual Capital Subsidy = (Base Capital Subsidy X GCM) / applicable Incentive disbursement duration

Table-5: Capital Subsidy & Annual Ceiling				
Region	Large	Mega	Super Mega	Ultra Mega
GB Nagar & Ghaziabad District	10% of ECI	18% of ECI	20% of ECI	22% of ECI
Madhyanchal & Paschimanchal (except GHZ & GBN District)	12% of ECI	20% of ECI	22% of ECI	25% of ECI
Bundelkhand & Poorvanchal	15% of ECI	22% of ECI	25% of ECI	30% of ECI
Incentive disbursement duration	Over 10years in 10 annual instalments	Over 12years in 12 annual Instalments	Over 15years in 15 annual instalments	Over 20years in 20 annual Instalments
Annual Ceiling	Rs 5 Cr	Rs 10 Cr	Rs 50 Cr	Rs 150 Cr
Annual Ceiling with boosters	NA	Rs 15 Cr	Rs 75 Cr	Rs 210 Cr

3.2.1.2. The Gross Capacity Utilisation Multiple (GCM) shall be determined as follows –

- i. For the 1st year – GCM shall be 1 if the ratio of actual production and installed capacity is 40%.
- ii. In the 1st year – GCM shall be 1 if the ratio of actual production and installed capacity is 40%.
- iii. In case the ratio of actual production and installed capacity is less than 40%, the GCM shall be proportionately reduced as per the given formula -

$$\text{GCM} = \text{Minimum of (40\%, Capacity Utilisation of the considered year)}/40\%$$

- iv. For the subsequent years – GCM shall be 1 if the ratio of actual production and installed capacity is 75%.
- v. In case the ratio of actual production and installed capacity is less than 75%, the GCM shall be proportionately reduced as per the given formula -

$$\text{GCM} = \text{Minimum of (75\%, Capacity Utilisation of the considered year)}/75\%$$

- vi. If the ratio of actual production and installed capacity in any year is less than or equal to 10%, the GCM will be 0
- vii. In case of Phased Investment, the GCM for the first year after each phase will be considered 1 for the additional investment done if the ratio of actual production and additional installed capacity in that phase is at least 40%. In the subsequent years, the GCM will be 1 if the actual production and additional installed capacity of the unit is 75% and if below, the GCM will be proportionately reduced
- viii. In case of expansion projects, the installed capacity of the existing unit is the one that is existing in the particular year preceding the year in which the commercial production of the expansion project has commenced. The GCM will be calculated based on the incremental capacity utilisation achieved due to the capacity installed by additional investment.
- ix. In case of diversification projects, the GCM will be calculated based on the capacity utilisation achieved due to the additional capacity installed for the new product(s) through additional investment
- x. Capital Subsidy that is reduced due to a GCM of below 1 in a particular year will not be carried forward to subsequent years

3.2.1.3. **Subsidy boosters:** Mega and above category projects can avail additional Capital Subsidy in the form of Boosters, as below, subject to an annual ceiling with booster as mentioned in Table 4 –

Annual Capital Subsidy = [(Base Capital Subsidy + Employment Booster + Exports Booster + Ecosystem Booster) x GCM]/ applicable Incentive disbursal duration

- i. Employment booster: Mega and above category projects can avail Employment Booster as below on providing a minimum employment as provided in Table 6.

<u>Category</u>	<u>Minimum Employment</u>
Mega	300
Super Mega	600
Ultra Mega	1500

- a. The average annual employment (covered under Employment Provident Fund) will be considered to arrive at the annual Employment Booster percentage
- b. Employment Booster of 2% of ECI will be applicable on employing the minimum employment for the given project category in the considered year or employing at

least 75% women employee of the minimum employment for the given project category

- c. Employment Booster of 3% of ECI will be applicable on employing more than twice the minimum employment for the given project category in the considered year or employing at least 75% women employee of twice the minimum employment for the given project category
 - d. Employment Booster of 4% of ECI will be applicable on employing more than thrice the minimum employment for the given project category in the considered year or employing at least 75% women employee of thrice the minimum employment for the given project category
- ii. Exports Booster – Mega and above category projects can avail the Exports Booster which would be determined as a ratio of exports (as defined in these guidelines) and actual production for a given year as below –
- a. Exports Booster of 2% of ECI, if the ratio of exports to actual production is more than or equal to 25% in a considered year
 - b. Exports Booster of 3% of ECI, if the ratio of exports to actual production is more than or equal to 50% in a considered year
 - c. Exports Booster of 4% of ECI, if the ratio of exports to actual production is more than or equal to 75% in a considered year
- iii. Ecosystem Booster - If any Mega or above category Project procures any input or any raw material for manufacturing its final product from any existing or new manufacturing unit within Uttar Pradesh, then it shall be entitled for an Ecosystem Booster as follows –
- a. Ecosystem Booster of 2% of ECI will be applicable if the input procurement (as defined in these guidelines) from UP based manufacturers is more than or equal to 40% but less than 60% of the total input procurement
 - b. Ecosystem Booster of 3% of ECI will be applicable if the input procurement (as defined in these guidelines) from UP based manufacturers is more than or equal to 60% but less than 75% of total input procurement
 - c. Ecosystem Booster of 4% of ECI will be applicable if the input procurement (as defined in these guidelines) from UP based manufacturers is more than or equal to 75% of total input procurement

NOTE: The Policy allows dovetailing of incentives with GoI policies/ schemes and strictly prohibits any dovetailing of incentives with any policy / scheme of Govt of UP. Therefore, the quantum of incentives availed under any GoI policy/ scheme shall be deducted from the 'Eligible Capital Investment' for purpose of determining the overall admissible ceiling of incentives under Option-1.

3.2.2. **Option 2: Net SGST refund** – Under this option, eligible industrial undertakings can avail refund of Net SGST deposited in the State's account as per Section 12.3.2. of the Policy, as exhibited in Table-7 below

Particulars		Large	Mega	Super Mega	Ultra-Mega
Annual % of net SGST Refund		100%	100%	100%	100%
Period of reimbursement (in years)		6	12	14	16
Gautam Buddh Nagar & Ghaziabad	Annual Ceiling as % of ECI	16%	7%	6%	5%
	Overall Ceiling as % of ECI	80%	80%	80%	80%
Madhyanchal & Paschimanchal (except Gautam Buddh Nagar & Ghaziabad districts)	Annual Ceiling as % of ECI	18%	17%	14%	13%
	Overall Ceiling as % of ECI	90%	200%	200%	200%
Bundelkhand & Poorvanchal	Annual Ceiling as % of ECI	20%	25%	21%	19%
	Overall Ceiling as % of ECI	100%	300%	300%	300%

NOTE:

- a) The Standard Operating Procedure (SOP) notified by the State Government to process applications for Net SGST reimbursement vide IID6 GO No 21/2020/1395/ 77-6-2020-5 (M)/ 2017 TC-2 dated 12th June 2020 will not apply to process applications under this Policy.
- b) The Empowered Committee will provide any clarity or interpretation of policy provisions required for resolving any challenges faced in the implementation of the policy on the recommendation of the Evaluation Committee.
- c) Separate clarifications will be issued by the Nodal Agency from time to time for processing the applications for Net SGST reimbursement under IIEPP 2022.

3.2.3. **Option 3: PLI Top up Incentive** – Under this option, eligible industrial undertakings can avail top-up on incentives received under Production Linked Incentives (PLI) Schemes of Government of India as per Section 12.3.3 of the Policy

- a. Top up incentive of 30% of the PLI incentives (as and when disbursed by GOI) sanctioned under any PLI Scheme of Government of India Scheme to be disbursed as and when PLI incentives are disbursed by the GoI,
- b. This subsidy will be subject to an overall ceiling of the incentives to be provided by GoUP will be capped at 100% of ECI.
- c. The List of such PLI Schemes is provided in Annexure-5, which can be updated from time to time by the Empowered Committee on the recommendation of Evaluation Committee for IIEPP 2022.

4. Application process for Sanction of LoC and Disbursal of incentives –

For claiming any incentive under the policy, the applicant will first register online at Nivesh Mitra portal (Sample template of Registration Form in Annexure1). After registering online, a Unique ID will be issued to each application.

4.1. **Procedure for application Stamp duty exemption** will be notified by the Infrastructure & Industrial Development Department, GoUP separately.

4.2. Investment Promotion Subsidy:

4.2.1. **Option-1: Capital Subsidy:** On choosing Option-1, the applicant will have to submit the application in the prescribed format (Annexure-2 for sanction of LoC and Annexure-3 for disbursal of incentives) to the Nodal Agency along with following documents –

Documents required with Application for Sanction of LoC	Documents required with Application for Disbursal
<ol style="list-style-type: none"> a. Detailed Project Report (DPR) CA. Certified (with details of all suggestive heads as per Format-1) b. Estimated Investment break-up – C.A certified (Format-2) c. Means of Financing – C.A certified (Format-3) d. Copy of Certificate of Incorporation e. Copy of Memorandum of Association f. Copy of Articles of Association g. Directors- PAN Card Copy or Aadhar Card Copy h. Copy of Board Resolution i. Self-Declaration Form (Format-4) 	<p>Stage-1</p> <ol style="list-style-type: none"> a. Actual Investment break-up – C.A certified (Format-1) b. Details of Plant & Machinery Chartered Engineer certified (Format 6) c. Self-Declaration Form (Format-4) <p>Stage-2</p> <ol style="list-style-type: none"> d. Details of Raw Material Procurement C.A certified (Format 5) e. Details of Actual Production C.A certified (Format 7)

j. Any other document (if required)	f. Details of Export C.A certified (Format 7A) -if Export booster applicable g. Details of Stock Insurance C.A certified (Format 8) h. Any other document (if required)
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4.2.2. **Option-2: Net SGST reimbursement:** On choosing Option-2, the applicant will have to submit the application in the prescribed format (Annexure-2 for sanction of LoC and Annexure-3 for disbursal of incentives) to the Nodal Agency along with following documents–

Documents required with Application for Sanction of LoC	Documents required with Application for Disbursal
a. Estimated Investment break-up – C.A certified (Format-2) b. Means of Financing – C.A certified (Format-3) c. Detailed Project Report (DPR) CA. Certified (with details of all suggestive heads as per Format-1) d. Copy of Certificate of Incorporation e. Copy of Memorandum of Association f. Copy of Articles of Association g. Directors- PAN Card Copy or Aadhar Card Copy h. Copy of Board Resolution i. Self-Declaration Form (Format-4) j. Any other document (if required)	a. Actual Investment break-up – C.A certified (Format-1) b. Details of Actual Production (Format 7) c. Details of GST Deposited - C.A certified (Format 10A) d. GST Audit Report e. CA certificate for sales reconciliation of manufactured goods/ trading goods/scrap/ stock transfer f. Turnover break up - C.A certified (Format 9) g. Turnover break up - C.A certified (Format 9) h. Any other document (if required)

Note: The Net SGST reimbursement claims shall be made on a quarterly basis.

4.2.3. **Option-3: PLI Incentive Top-up:** On choosing Option-2, the applicant will have to submit the application in the prescribed format (Annexure-2 for sanction of LoC and Annexure-3 for disbursal of incentives) to the Nodal Agency along with following documents–

Documents required with Application for Sanction of LoC	Documents required with Application for Disbursal
a. Detailed Project Report (DPR) CA. Certified (with details of all suggestive heads as per Format-3) b. Approval/Sanction Letter/ Letter of Award under respective Production Linked Incentive (PLI) scheme issued by GOI or related GOI Authority	a. Actual Investment break-up – C.A certified (Format-1) b. Details of Actual Production (Format 7) c. Disbursal letter under respective Production Linked Incentive (PLI) scheme issued

c. Copy of Certificate of Incorporation	by GOI or related GOI Authority
d. Copy of Memorandum of Association	d. Copy of Bank Statement of the Applicant Entity (Entry of disbursed incentive amount)
e. Copy of Articles of Association	e. Self-Declaration Form (Format-4)
f. Directors- PAN Card Copy or Aadhar Card Copy	f. Any other document (if required)
g. Copy of Board Resolution	
h. Self-Declaration Form (Format-4)	
i. Any other document (if required)	

Note: The PLI Top up subsidy will be provided over and above the grant/subsidy sanctioned by Government of India. However, the total subsidy to any applicant from GoI and GoUP will be subject maximum 100% of the eligible Capital Investment (ECI). Therefore, the admissible top-up subsidy to any applicant will be kept in tune to the overall ceiling.

4.3. **Choice of options:**

- 4.3.1. The Investment Promotion Subsidy is provided in form of 3-mutually exclusive options viz. Capital subsidy, Net SGST reimbursement and PLI Top-up.
 - 4.3.2. The eligible industrial undertaking has one-time choice of choosing one of these options. The choice will have to be exercised at the beginning of the Project by the unit during the time of application. The applicant will have one additional chance of changing the Option chosen at the time of application, but before the sanction of LoC as approved by the relevant Sanctioning Authority.
 - 4.3.3. As per the provisions of IIEPP 2022, this additional chance can be exercised prior to the approval of the Sanctioning Authority for grant of Letter of Comfort. No further chance of changing the Option chosen by the applicant will be entertained.
 - 4.3.4. Such request for change of option chosen must be made to the Nodal Agency within maximum 5-working days after the date of meeting of the relevant Recommending Authority
 - 4.3.5. The applicant needs to clarify the rationale behind changing the option to CEO Invest UP in their request letter. The PIU will present such applications to the Evaluation Committee for review.
 - 4.3.6. On the approval of the Evaluation Committee, the applicant will have to re-file the application under IIEPP 2022 with the new option selected as per Section 4.2. of these Guidelines.
- 4.4. **Expansion/ Diversification:** Incremental investment in cases of expansion and diversification will be considered for incentives under IIEPP 2022.

- 4.4.1. Such industrial undertakings proposing expansion/diversification shall be required to maintain independent books of accounts for the expansion/diversification. Where however it is not possible to do so, assessment of benefits will be done on the basis of incremental turnover.
- 4.4.2. Such applications will be submitted as per Section 4.2. of these Guidelines.
- 4.5. **The application for disbursal of incentives** can be made by the applicant as per following –
- 4.5.1. **For Option-1 –**
- a) The incentive is admissible to the applicant after 12months of commencement of commercial production by the applicant industrial undertakings.
 - b) Therefore, the online application for disbursement of incentives should be done in 2-stages viz. ‘Stage-1’ and ‘Stage-2’.
 - c) The Stage-1 application for first instalment should be made to the Nodal Agency online within 90-working days of commencement of commercial production by the applicant industrial undertakings with the relevant documents as listed in 4.2 of these rules.
 - d) The Stage-2 application will be made to the Nodal Agency after 12-months of commencement of commercial production or financial year, whichever is later with the relevant documents as listed in 4.2 of these rules. The applicant must ensure that the disbursement application filings are regularised as per respective Financial Year.
- 4.5.2. **For Option-2 –** After GST is deposited from first sale of products manufactured at the project location post commencement of commercial operations by the applicant industrial undertaking
- 4.5.3. **For Option-3–** After the incentive under respective PLI scheme of GoI is disbursed to the applicant
- 4.6. As per Section 16.5 of IIEPP 2022, **the cases which are under consideration for sanction of Letter of Comfort for incentives before the Sanctioning Authority under IIEPP 2017** have a one-time option of either applying under the new policy in case they are eligible as per the terms and conditions laid down under this new Policy or continue to be considered under IIEPP 2017.
- 4.7. As per Section 16.8 of IIEPP 2022, **an industrial unit set up by an Industrial Undertaking by acquiring a sick unit & its asset** is also eligible to avail incentives under this policy.
- 4.7.1. 20% of the total acquisition cost of the sick unit & its asset will be considered against each of the relevant components of Capital Investment defined in IIEPP 2022.

- 4.7.2. The incentive will be applicable only if such acquisition has been done not beyond 5years preceding the effective date of this policy.
- 4.7.3. The sum of the 20% of the acquisition cost so arrived and the new additional Capital Investment done after the Effective Date and within the relevant Eligible Investment Period will be considered as the Capital Investment of the project to determine the Project Category.
- 4.7.4. However, the Eligible Capital Investment to be considered for providing incentives will be only the new additional Capital investment done after the Effective Date of the Policy, over and above the acquisition cost of the sick unit & its asset.
- 4.7.5. Here, 'Sick unit' means the industrial undertaking that has existed at least 5-years and had incurred accumulated losses equal to or exceeding its entire net worth at the end of the financial year when it was acquired by applicant unit.
- 4.7.6. Such applications will be submitted to the Nodal Agency as per Section 4.2. of these Guidelines.

5. Evaluation and Approval Process

- 5.1. The Policy Implementation Unit (PIU) set up at the Nodal Agency will review the application as per IIEPP 2022.

5.1.1. Composition:

- i. The PIU will be headed by a designated Nodal Officer from Invest UP who will work under the supervision of ACEO-Invest UP. The PIU shall be adequately staffed with outsourced professionals/ consultants and experienced retired and on-deputation Govt officials.
- ii. The PIU shall also be assisted by empanelled Chartered Accountants, Engineers, Cost Accountants, GST Auditors etc. as individuals or firms or agencies
- iii. A dedicated officer from the Commercial Tax Deptt, GoUP with relevant technical know-how will also be deputed in the PIU set up at Invest UP

5.1.2. Role of PIU:

- i. The PIU will scrutinize the completeness and relevancy of each application and evaluate the applications for its errors and inconsistencies under the supervision of the designated Nodal Officer.
- ii. If the application is incomplete the Nodal officer at the PIU shall communicate any discrepancy or incompleteness in the application and raise query to seek response on such matters from the applicant, online, through Nivesh Mitra.

- iii. The Nodal Agency will complete such scrutiny and raise the query within 7-working days of receiving the application online. The applicant needs to respond to the query within 7-working days of the date of query. Subsequent queries can also be raised until the Nodal Agency finds the application complete. For these subsequent queries, time frame of 7-working days is applicable for both the Nodal Agency and the applicant.
- iv. The PIU will also track the Stamp Duty exemption provided to any applicant through the Unique ID to ensure that the total admissible incentives to any applicant doesn't go beyond the overall ceiling of admissible incentives under any selected option as per the Policy.
- v. When the application for sanction of LoC is complete, the Nodal Officer of the PIU will recommend the applicant to CEO Invest UP for issuing 'Acknowledgement Certificate' to the applicant. The complete disbursement applications will proceed for further action without any issuance of 'Acknowledgement Certificate'
- vi. The process of reviewing the application for sanction of LoC will be initiated only after the issuance of this Acknowledgement Certificate. This Acknowledgement Certificate is mere testimony of the acceptance of the application under the Policy.
- vii. The Nodal Agency must ensure that acknowledgement certificate to the applicant is issued within 30-working days of receipt of the application through Nivesh Mitra portal. If the queries are not resolved in this time frame, this application may be rejected, and the applicant may be asked to re-file the application.
- viii. After preliminary examination, the Nodal Officer at the PIU will forward the applications for LoC & disbursement received to the concerned departments, who shall provide their comments to Nodal Agency within one week.
- ix. For the disbursement applications, the Nodal officer at the PIU shall arrange examination & certification on Capital Investment made by the company as per the provision of the policy through its empanelled expert agencies including Chartered Accountants, Valuers, GST Auditors, Chartered Engineers, etc. This includes examination of the installation & verification of Capital Investment at site (Land, Building & Plant & Machinery).
- x. The Empanelled Chartered Accountants and Engineers / Valuers at the Nodal Agency shall assess & verify the factual position of capital investment as per certificates provided by the applicant in coordination with the relevant Deputy Commissioner, District Industries & Enterprise Promotion Centre.

- xi. Based on the comments of relevant departments and CA/CEs (in case of disbursement application only), the Nodal officer at the PIU will prepare its observations and put up the application for review at the Evaluation Committee.

5.2. The **Evaluation Committee** under the chairmanship of CEO Invest UP will evaluate the application as per IIEPP 2022. The Evaluation Committee will review the Agenda Note within 90-working days of issuance of Acknowledgement Certificate.

5.2.1. Composition:

CEO Invest UP	Chairperson
Representative from PICUP	Member
Representative from Stamp & Registration Deptt	Member
Representative from Commercial Tax Deptt	Member
Representative from Labour Deptt	Member
Representative from Finance Deptt	Member
Representative from Planning Deptt	Member
Representative from Export Promotion Bureau	Member
Representative from relevant District Industries & Enterprise Promotion (MSME Deptt)	Member
Representative from UPSIDA/ UPEIDA/ NOIDA/ GNIDA/ YEIDA/ GIDA or any other IDA	Member
Finance Controller, Invest UP	Member
ACEO Invest UP	Member Secretary

Other members may be invited as & when required by CEO Invest UP. Representatives from other State/ Central Deptt and Agencies shall be nominated by CEO Invest UP as Special Invitees to the Evaluation Committee as and when required.

5.2.2. Role: The Evaluation Committee will evaluate the application and finalise the Agenda Note for the recommendation and approval for the relevant Recommending Authority (i.e EC/ HLEC).

5.3. The relevant **Recommending Authority** (i.e. EC/ HLEC) as per IIEPP 2022 shall recommend the applications for final approval. The relevant Recommending Authority will review the Agenda Note within 90-working days after the finalisation of Agenda Note by CEO Invest UP.

5.3.1. For large categories – An Empowered Committee (EC) shall be chaired by IIDC GoUP and CEO Invest UP will be its Member Secretary.

IIDC	Chairperson
Addl Chief Secretary/ Principal Secretary, IIDC	Member
Addl Chief Secretary/ Principal Secretary, Finance	Member
Addl Chief Secretary/ Principal Secretary, Law	Member
Addl Chief Secretary/ Principal Secretary, Commercial Tax Deptt	Member

Addl Chief Secretary/ Principal Secretary, Stamp & Registration Deptt	Member
Addl Chief Secretary/ Principal Secretary, Planning	Member
Addl Chief Secretary/ Principal Secretary, MSME & Export Promotion Deptt	Member
Addl Chief Secretary/ Principal Secretary, Labour	Member
MD PICUP	Member
CEO UPSIDA/ UPEIDA/ NOIDA/ GNIDA/ YEIDA/ GIDA or any other IDA	Member
CEO Invest UP	Member Secretary

Other members of any other relevant department/ authority/ organization may also be invited as members as & when required may be invited by CEO Invest UP. Representatives of the applicants will be invited in the meetings of the committee; however, procedure of sanction will not be hindered on account of non-attendance of applicant.

- 5.3.2. For Mega category cases – A High level Empowered Committee (HLEC) shall be chaired by Chief Secretary GoUP and Addl Chief Secretary/ Principal Secretary – IIDC will be its Member Secretary.

Chief Secretary	Chairperson
IIDC	Member
Addl Chief Secretary/ Principal Secretary, Finance	Member
Addl Chief Secretary/ Principal Secretary, Law	Member
Addl Chief Secretary/ Principal Secretary, Commercial Tax Deptt	Member
Addl Chief Secretary/ Principal Secretary, Stamp & Registration Deptt	Member
Addl Chief Secretary/ Principal Secretary, Planning	Member
Addl Chief Secretary/ Principal Secretary, MSME & Export Promotion Deptt	Member
Addl Chief Secretary/ Principal Secretary, Labour	Member
MD PICUP	Member
CEO UPSIDA/ UPEIDA/ NOIDA/ GNIDA/ YEIDA/ GIDA or any other IDA	Member
Addl Chief Secretary/ Principal Secretary, IIDC	Member Secretary

Other members may be invited as & when required by Addl Chief Secretary/ Principal Secretary – IIDC. Representatives of the applicants will be invited in the meetings of the committee; however, procedure of sanction will not be hindered on account of non-attendance of applicant.

5.4. Based on the recommendations of these Recommending Authorities (i.e EV/ HLEC), the **Sanctioning Authority** will give its final approval on the applications.

- i. Large category applications will be approved by Hon'ble Industry Minister
- ii. Mega category applications will be approved by Hon'ble Cabinet

Note: Approval for sanction of LoC from relevant Sanctioning Authority (i.e. Hon'ble Industry Minister/ Cabinet) should have been granted within the effective period of the policy for eligibility to claim benefits.

5.5. **This process will be followed only for approval of LoC, 1st & last instalment of disbursement. The application of disbursement of subsequent instalments will be process in a similar manner but approved at the level of relevant Recommending Authority itself.**

5.6. After the approval of applications for LoC Sanction by the respective Sanctioning Authority, the Nodal Agency will issue the LoC to the applicant within 15-working days from the date of approval of relevant Sanctioning Authority.

5.7. Similarly, after the approval of applications for disbursal of incentives by the respective Sanctioning Authority (i.e. Hon'ble Industry Minister/ Cabinet), the Infrastructure & Industrial Development Department, GoUP will issue a Govt Order and on the basis of this G.O the Nodal Agency will disburse the sanctioned incentive amount directly in the Bank Account of the applicant. The disbursal will be made to the applicant within 30-working days from the date of approval from relevant level.

6. Case-to-Case incentives

State Government may also consider providing customized package of incentives on **case-to-case basis** as deemed necessary for Ultra Mega category projects of special importance as per Section 12.4 of IIEPP 2022. Such package may also include incentives like Gross SGST reimbursement, etc.

6.1. Such customised package will only be applicable for FDI projects, relocating investment projects from other countries to India, and any other investment projects of strategic importance for achieving USD 1 trillion dollar target of the State

6.2. Such applications will be made to the Nodal Agency as per Section 4.2. of these Guidelines. These applications will be first reviewed for their need and special importance. For this, a Negotiation Committee under the chairmanship of IIDC will be set-up, with CEO Invest UP as Member-Secretary

6.3. The Negotiation Committee with following members will review the application for the special importance and recommend to Hon'ble Chief Minister for final acceptance –

- a) Addl Chief Secretary/ Principal Secretary, IIDC

- b) Addl Chief Secretary/ Principal Secretary, Finance
 - c) Addl Chief Secretary/ Principal Secretary, Planning
 - d) Addl Chief Secretary/ Principal Secretary, Commercial Taxes
 - e) Addl Chief Secretary/ Principal Secretary, MSMED
 - f) Managing Director, PICUP
 - g) CEO, UPSIDA and any other Industrial Development Authority as required
 - h) Any other member may be invited to the Committee as & when required by the IIDC or CEO Invest UP
- 6.4. The Nodal Agency will therefore, process the applications and present them for review at the Negotiation Committee. The Negotiation Committee will further present the application to Hon'ble Chief Minister with clear recommendations for final acceptance.
- 6.5. Such applications will be accepted only on approval at Hon'ble Chief Minister level. The Nodal Agency will issue the 'Acknowledgement Certificate' within to the applicant.
- 6.6. Henceforth, the evaluation process as per the provisions defined for Mega category cases in Section 5 of these Guidelines shall apply. The applications will be reviewed by the Evaluation Committee and then it will be forwarded to the HLEC for final recommendation. HLEC will send the applications with to Hon'ble Cabinet for approval.
- 6.7. When the Hon'ble Cabinet approves the application, LoC will be issued to the applicant. The terms and conditions will be decided with this. Same process will be applied for disbursing the incentives in instalments to the applicant.

7. Incentives for In-House R&D Facility

- 7.1. **Admissible incentives:** Following incentives will be applicable for those eligible Industrial Undertaking to whom any of the options under Investment Promotion Subsidy has been sanctioned as per IIEPP 2022 -
- 7.1.1. Reimbursement of 25% of the project cost subject to a maximum of ₹10 Crores for a developing a Standalone In-House R&D facility with minimum project cost of ₹20 Crores to eligible industrial undertakings as per Section 12.5.1 of IIEPP 2022
- 7.1.1.1. Such Standalone In-house R&D facility should be clearly demarcated facility inside or outside an industrial unit and must be Registered with the Department of Scientific and Industrial Research, Government of India (DSIR).
- 7.1.1.2. Eligible Project Cost of such In-house R&D facility means the cost of acquisition of the fixed assets including plant & machinery, equipment, tools and technology acquired during the policy period for the research work, except Land and Building cost

- 7.1.1.3. Here Ineligible Project Cost including Goodwill; Preliminary and pre-operative expenses; Expenses capitalized in the books for acquisition of technology/ technical know-how; consultancy charges; royalty; design and drawings; patents, licenses, software and intellectual property rights and Power generation, except for captive use shall not be considered for calculating the capital investment
- 7.1.1.4. Such in-house R&D facility must be developed within the policy period for availing the benefits. It must be engaged in innovative research & development activities related to the line of business of the firm, such as the development of new technologies, design & engineering, product development, development of new methods of analysis & testing, and research for increased efficiency in the use of resources.
- 7.1.1.5. R&D facilities engaged solely in market research, work & methods study, operations & management research, testing & analysis of routine nature for operation, process control, quality control and maintenance of day-to-day production, and maintenance of plant shall not be considered.
- 7.1.1.6. The Nodal Agency will accept only 10 applications for such projects over the policy period for incentives on first-cum-first-serve basis. This first come will be determined on the basis of approval of incentives of such applications (LoCs Sanctioned) by the Sanctioning Authority.
- 7.1.2. 50% of the expenditure incurred on the registration of patent, copyright, trademarks, and geographical indicators as a result in-house R&D subject to a maximum of ₹1 Crore will be applicable to eligible industrial undertakings as per Section 12.5.3 of IIEPP 2022, where -
 - 7.1.2.1. Patent/ Copyright/ Trademarks / Geographical Indicators means any standard certificate/ registration granted by GoI or any GoI governed agency for a product/ technology developed by the eligible industrial unit
 - 7.1.2.2. Such certification must be acquired/ registered as a result of the research work undertaken at the in-house R&D facility developed
 - 7.1.2.3. Such certification must be acquired/ registered within 5-years of approval of such application, i.e. sanction of LoC under this policy
 - 7.1.2.4. The applicability and relevance of such Patent/ Copyright/ Trademarks / Geographical Indicators for the incentive shall be decided by the relevant Recommending Authority.

7.1.3. The subsidy for developing the In-house R&D facility or registration costs will only be provided to the applicant industrial unit, if the applicant has not claimed incentives under any State Govt/ GoI scheme for the same R&D facility.

7.2. **Application Process:** If applicant intends to claim this incentive, the application will be submitted with the application for Investment Promotion Subsidy (Annexure-2 for sanction of LoC and Annexure-3 for disbursal of incentives) as above and submit following additional documents –

Addl. Documents required with Application for Sanction of LoC	Addl. Documents required with Application for Disbursal
<p>a. Details of the In-House R&D facility in the C.A. Certified DPR (as prescribed above) as follows -</p> <ul style="list-style-type: none"> • Name & Location of the In-house R&D facility • Proposed Purpose and Objective of R&D facility • Estimated Cost of Equipment/ Plant & Machinery/ Tools used for R&D • Estimated Expenditure on proposed registration / patent acquisition • Estimated Incentive claimed <p>b. Break-up of Proposed Project Cost & Expenditure on Tech/ product registration-CA certified (Format -11)</p>	<p>a. Copy of registration of In-House R&D facility with Deptt of Scientific & Industrial Research, GoI (DSIR)</p> <p>b. Actual Investment break-up of the In-house R&D facility with copy of supporting documents- C.A certified (Format-11)</p> <p>c. Details of Actual Expenditure incurred on product/ technology registration / patent acquisition with copy of supporting bills/ invoices (Format-11)</p> <p>d. Copy of registration/ patent certificates</p> <p>e. Any other document (if required)</p>

NOTE: The application for disbursal of R&D Incentive should be made after the required patent/ copyright/ trademark/ geographical indicators is registered/ acquired.

7.3. **Evaluation Process & Disbursal –**

7.3.1. The PIU at the Nodal Agency will review the applications along with the supporting documents submitted for its completeness. The PIU will also get comments from relevant State/ Central Deptt and related agencies on the relevancy and impact of the proposed project.

7.3.2. The relevancy of the applications for incentives for developing in-house R&D facilities will be reviewed by the Evaluation Committee on the basis their economic potential, nature of commercialisation, details of patents/ copyrights/ trademark/ geographical indicators to be obtained and social impact. Only applications approved by the Evaluation Committee will be processed further for sanction of LoC.

7.3.3. The complete applications with comments of related State Deptts/ agencies on the project will be referred to the Evaluation Committee

which will also include Science & Technology Deptt of Govt of UP for evaluating the relevancy and impact. The CEO Invest UP will approve the applications for further recommendation.

- 7.3.4. The Evaluation Committee will finalise the Agenda Note for Sanction of LoC or disbursal of incentives for these applications to the relevant Recommending Authority (i.e EC/ HLEC). Here, the Recommending Authority will be the same as it for the host industrial unit.
- 7.3.5. The Recommending Authority (i.e. EC/ HLEC) will forward the applications with their recommendations to the relevant Sanctioning Authority (i.e. Hon'ble Industry Minister/ Cabinet), which will approve the applications for sanction of LoC or disbursal of incentives.
- 7.3.6. The Nodal Agency will issue the 'Letter of Comfort' for such applications within 15-working days of approval from the Sanctioning Authority.
- 7.3.7. The disbursal of incentives for developing Standalone R&D Facility will be provided as defined in Section 12.5.1 (iv) of the policy.
 - i. 50% of the admissible incentive will be disbursed by the Nodal Agency on approval of the project, i.e. sanction of LoC
 - ii. Next instalment i.e. 25% of the admissible incentive will be disbursed after 3 years of sanction of LoC.
 - iii. Last instalment i.e. 25% of the admissible incentive will be disbursed achieving the outcome in 5 years. Relevant documents of acquired/ registered Patent/ Copyright/ Trademark/ Geographical Indicators needs to be produced for claiming the last instalment.
 - iv. The applicant will have to submit the application for disbursal for every instalment of incentive separately. The Nodal Agency will follow the same process for every application.
- 7.3.8. The disbursal of incentives for registering patent, copyright, trademarks, and Geographical Indicators as a result in-house R&D will be provided on such registration/ acquisition is done on producing the relevant documents/ certificates.
- 7.3.9. The Nodal Agency will ensure that the disbursal of the incentives is done within 30-working days of approval from the Sanctioning Authority (i.e. Hon'ble Industry Minister/ Cabinet).

8. Miscellaneous provisions

- 8.1. The applicant in all categories of Industrial Undertakings shall submit a copy of Appraisal Note prepared by a Scheduled Commercial Bank (except Regional Rural Bank) or Financial Institution controlled by these banks or Central Government within six months from the date of issuance of LOC.

- 8.2. Application for any modifications/changes in nature of the project, or in the cost of project so as to effect change in its category, or for changes in LOC conditions, etc. will be made by the industrial undertaking and will be examined by Nodal Agency and will be placed before the relevant Recommending Authority, whose decision will be final.
- 8.3. Upon achieving the prescribed limits of benefits (quantum / period), or contravention in terms and conditions, the LOC would automatically be treated as cancelled. If any information submitted by the industrial undertaking is found to be false, or benefits are found to have been drawn based on concealment of material facts, the LOC/sanction shall be cancelled, and all benefits released to the undertaking shall become recovered as arrears of land revenue from the date of each disbursement/ exemption provided till the date of recovery with @12% per annum compound interest.
- 8.4. Projects availing incentives under this policy will not be eligible to avail incentives under any other policy of the State Government, except for any subsidy/ incentive availed under any scheme of the State for Export Promotion provided it is not under the same head of subsidy/ incentive as provided under IIEPP 2022. All incentives specified in this policy may be availed in addition to incentives available under any Government of India scheme/policy.
- 8.5. All eligible industrial undertakings will be required to furnish the information as asked by Nodal Agency or Govt. of U.P. from time to time as a condition for disbursement, viz. detailed particulars of production, sale, stoppages in production, if any, closure of unit, etc. with clear reasons for same, certified particulars of increase in fixed capital investment, if any, sale/loss of fixed assets, if any, and change in constitution of the unit, audited Statements of Accounts and balance sheet of eligible unit within 6 months of close of each financial year, etc.
- 8.6. In case, an eligible Industrial Undertaking, during the period of availing disbursement of sanctioned incentives under this policy, is taken over by a new entity as per the orders of National Company Law Tribunal (NCLT) or otherwise, such successor entity will be eligible to avail the remaining incentives for the incentivised unit for the remaining period over which the original Industrial Undertaking, would have availed incentives, as sanctioned under this policy as per Section 16.7 of IIEPP 2022.. Such successor entity will have to meet all the terms and conditions originally stipulated while sanctioning & disbursing the incentives to the original incentivised unit.
- 8.7. Successor entities formed through merger/ demerger/ amalgamation/ change in constitution and any such other cases shall be eligible for such incentives under this policy, as it was applicable to the parent industrial undertaking.

9. Administration of the policy

- 9.1. The expenses incurred by Nodal Agency towards verification of capital investment made by industrial undertakings through empanelled Engineers/

Valuers and Chartered Accountants would be borne by applicant companies on actual basis.

- 9.2. As per Section 16.13.6 of the Policy, the relevant Sanctioning Authorities have the power to approve changes in the number of phases and their duration, changes in the cut-off date, change in Capital Investment within the same category, and date of commencement of commercial production etc. requested by any applicant prior to start of commercial operations and as per the terms and conditions stipulated in the policy and subsequent guidelines.
- 9.3. Only the High level Empowered Committee (HLEC) has the power to provide any clarity or interpretation of the policy and resolving any challenges faced in the implementation of the policy.
- 9.4. Only the Cabinet is authorised to approve policy amendments as per Section 16.2 of IIEPP 2022. In case of any amendments in this policy, the committed package of incentives which were approved prior to policy amendment cannot be withdrawn and the unit shall continue to remain entitled to the benefits.
- 9.5. However, in case any amendments or modifications required in these Guidelines and the forms appended with these Guidelines, the Industrial Development Department shall be competent to make such amendments or modifications.
- 9.6. All disputes relating to the incentive scheme shall be subject to the jurisdiction of Lucknow Court.
- 9.7. The Infrastructure & Industrial Development Deptt, GoUP will ensure that the Nodal Agency has minimum account balance of INR 100 crores at any point in time. For this, the Nodal Agency will raise demand to IIDDD, immediately after a disbursement is made or on quarterly basis, whichever is earlier to replenish its account balance. IIDDD will transfer the funds from the amount sanctioned for IIEPP 2022 in the Budget of any Financial Year by the State Government.
- 9.8. The Finance Department shall allocate head of account for budget provisions under these Guidelines. Infrastructure & Industrial Development Department (IIDDD) shall be the Controlling and Estimates Authority and will submit the budget estimates/revised estimates under the relevant Head of Account as also for Supplementary demands. At the start of each financial year, the full amount of budget provision shall be provided to the Nodal Agency. The budget provision for benefits pertaining to other departments will be made by the concerned departments.

Annexure-1

Registration Form (Unique ID generated on submission)

Sl.	Head	Details	Supporting documents
1	Name of applicant		Certificate of Incorporation, registered partnership deed, trust /society registration deed
2	Contact details of applicant a. Email b. Mobile c. Address		Certificate of Incorporation, registered partnership deed, trust /society registration deed
3	PAN No of applicant		Copy of PAN
4	Name of proposed unit		
5	Brief Project details		
6	Location of proposed unit		
7	Constitution of unit (Company/ Partnership Firm/ Others)		Copy of MoA/ AoA/ Partnerships deed/ Byelaws, Etc.
8	Registration Number of unit		Copy of Registration certificate
9	GSTIN of unit		Copy of GSTIN
10	IEC Code (if available)		
11	Nature of business of the proposed unit (Industrial Categorization as per ID&R Act/NIC)		
12	Registration or License for setting up Industrial Undertaking		Enclose acknowledgement of IEM/ IL
13	Details of authorised signatory		
	a. Name b. Designation c. Contact details Email Phone no Address d. PAN No		Copy of Board Resolution
14	Beneficiary Bank Details (Name, Account No, Name of Bank, IFSC Code)		Copy of Bank Passbook

Annexure-2

Application Form for Sanction of Letter of Comfort under UP IIEPP 2022

Part-A: Project Details

Sl	Head	Details	Supporting documents			
1	Unique ID No.		Nivesh Mitra Registration Form			
2	Name of proposed unit		DPR in prescribed format			
3	Brief Project details		DPR in prescribed format			
4	Location of project a. District b. Region		DPR in prescribed format			
5	Constitution of unit (Company/ Partnership Firm/ Others)		Copy of MoA/ AoA/ Partnerships deed/ Byelaws, Etc.			
6	CIN Number		Copy of Registration certificate			
7	GSTIN of unit		Copy of GSTIN			
8	IEC Code (if available)					
9	Nature of business of the proposed unit (Industrial Categorization as per ID&R Act/NIC)					
10	Registration or License for setting up Industrial Undertaking (IEM/IL)		Enclose acknowledgement of IEM/ IL			
11	Proposed Investment (INR Cr)		DPR in prescribed format Format - 1 (C.A certified Investment Break up)			
12	Status of Industrial Undertaking (Tick mark)	New Expansion Diversification	DPR in prescribed format			
12A	Details required in case of Expansion/ Diversification		DPR in prescribed format			
Sl	Existing Products	Existing Installed Capacity	Proposed Products	Proposed Installed Capacity	Existing Gross Block	Proposed Gross Block
13	Category of the project (Tick mark)	Large/ Mega/ Super Mega/ Ultra Mega			DPR in prescribed format Format - 1 (C.A certified Investment Break up)	
14	Whether the Unit is set up by acquiring a sick unit & its asset? (Y/N) If Y - Estimated cost of acquisition of such sick unit and its assets (INR Cr)				DPR in prescribed format And copy of supporting documents for acquiring sick unit	
15	Whether applied for LoC under IIEPP 2017 (Y/N)					

16	Promoter/ Director information (Supported by Copy of PAN & DIN numbers)			
Sl	Name	Designation	Contact Details (Address/ Mobile/ Email)	PAN & DIN Numbers
17	Estimated Employment			
(17A) Estimated Employment			DPR in prescribed format	
Year	Male	Female	Total	
18	Is the capital investment proposed in phases (Y/N)			DPR in prescribed format
19	Brief overview of phases of proposed investment and commercial production			
Sl	Phase (Year)	Estimated Investment (INR Cr)	Date of start of Commercial Production	
20	Proposed Date of project completion			DPR in prescribed format
21	Proposed date of Commencement of Commercial Production			DPR in prescribed format
(22) Proposed Production (Product wise)			DPR in prescribed format	
Product Name:		Installed Capacity per annum	Estimated production per annum	
Phase-1 (FY_)				
Phase-2 (FY_)				
Phase-3 (FY_)				
23	Details of authorised signatory			
	a. Name b. Designation c. Contact details Email Phone no Address d. PAN No			Copy of Board Resolution
25	Beneficiary Bank Details (Name, Account No, Name of Bank, IFSC Code)			Copy of Bank Passbook

Part-B: Incentives requested -

Sl	Item	Details
1	Choice of option (Tick mark)	Option-1/ Option-2/ Option-3
BENEFITS REQUESTED (in INR Cr)		
2	Investment Promotion Subsidy Option-1 Capital Subsidy Or Option-2 - Net SGST Reimbursement Or Option-3 - PLI top up	
3	Stamp Duty exemption	
4	Incentive for In-house R&D facility (if any) 4A. Subsidy on In-house R&D 4B. Subsidy on Registration of Patent/ Copyright/ Trademark/ G.I Registration	
5	Case to Case Incentives	
6	If any incentive claimed under any GoI incentive? (Y/N)	
6A	If Y - Name of such Scheme	
6B	If Y - Incentive claimed (INR Cr)	

Note: Besides submitting the formats prescribed in these Guidelines, the applicant will have to submit the following supporting documents as well -

- 1) Detailed Project Report (DPR) should be prepared by external consultant / Chartered Accountant
- 2) Chartered Accountant's Certificate for existing gross block industrial undertaking must be annexed if it is an existing unit
- 3) Chartered Engineer's Certified List of Fixed Assets of existing industrial undertaking in support of gross block must be annexed if it is an existing unit

Annexure-3

Application Form for Disbursal of Incentives under UP IIEPP 2022

Part-A: Project Details

Sl	Head	Details		Supporting documents
1	Unique ID No.			Nivesh Mitra Registration Form
2	LoC No & Date of Issuance			Copy of LoC sanctioned
3	Name of proposed unit			
4	Location of project a. District b. Region			Enclose certificate from concern Deputy Commissioner, District Industries & Enterprise Promotion Centre & Chartered Accountant
5	Actual investment (INR Cr)			Format – 1 (C.A certified Investment Break up)
6	Mention the phase of investment for which the application is made			Enclose certificate from concern Deputy Commissioner, District Industries & Enterprise Promotion Centre & Chartered Accountant
7	Category of the project (Tick mark)	Large/ Mega/ Super Mega/ Ultra Mega		Format – 1 (C.A certified Investment Break up)
8	Status of Industrial Undertaking (Tick mark)	New Expansion Diversification		Enclose certificate from concern Deputy Commissioner, District Industries & Enterprise Promotion Centre & Chartered Accountant
8A	Brief details of investment		Enclose certificate from concern Deputy Commissioner, District Industries & Enterprise Promotion Centre & Chartered Accountant and Format – 1 (C.A certified Investment Break up)	
Sl	Items	New/ Existing	Expansion/ Diversification	% of increase under Expansion/ Diversification
i	Land			
ii	Building			
iii	Other construction			
iv	Plant & Machinery			
v	Infrastructure facilities			
vi	Any other cost (if any)			
	Total			
9	Whether the Unit is set up by acquiring a sick unit & its asset? (Y/N) If Y – Actual Cost of acquisition of such sick unit & its assets (INR Cr)			Enclose certificate from concern Deputy Commissioner, District Industries & Enterprise Promotion Centre & Chartered Accountant and Format – 1 (C.A certified Investment Break up) along with Copy of supporting documents for acquiring sick unit

Sl	Items	Investment in sick unit (Rs Cr)
i	Land	
ii	Building	
iii	Other construction	
iv	Plant & Machinery	
v	Infrastructure facilities	
vi	Any other cost (if any)	
	Total	
10	Whether the unit is formed through merger/ demerger/ amalgamation/ change in constitution? (Y/N)	Copy of supporting documents against such mergers/ demergers/ amalgamation / etc.
(11) Employment Generated		Copy of EPF Register
Year	Male	Female
12	Date of project/ phase completion	
13	Date of Commencement of Commercial Production for the phase for which application is made	

Part B- Incentives claimed -

1	Investment Promotion Subsidy (Tick mark)	Option-1 Option-2 Option-3
2	Incentive In-House R&D (Y/N)	
(3) Details of Incentives Claim (INR Cr)		
3A	Investment Promotion Subsidy Capital Subsidy/ Net SGST Refund/ PLI top up	
3B	Stamp Duty exemption	
3C	Incentive for In-house R&D facility (if any) i. Subsidy on In-house R&D ii. Subsidy on Registration of Patent/ Copyright/ Trademark/ G.I Registration	
(4) Declarations of incentives claimed (instalments) under IIEPP 2022		
4A	No of instalments of incentive already claimed	
4B	Incentive instalment already claimed (INR Cr)	
Sl	Incentive Head	Incentive Amt (Rs Cr)
	Capital Subsidy/ Net SGST/ PLI Top up	
	In-house R&D	
(5) If any incentive claimed under any GoI incentive? (Y/N)		
5A	If Y - Name of such Scheme	
5B	If Y - Incentive claimed under such scheme (INR Cr)	

Note: Besides, the format prescribed in these Guidelines, the applicant will need to submit the following supporting documents –

- a) Registered document showing purchase price, Receipt of payment of stamp duty, receipt of payment of registration fee
- b) If land purchased from UPSIDC/DI/FIs/Banks in auction, supporting documents for price paid.
- c) Detailed cost estimates of building and civil works constructed or to be constructed (as per DPR/Appraisal Note) and supported with layout plans and cost estimates prepared by external consultants/CA firms and cost incurred duly certified by statutory auditors.
- d) The cost of proposed/actual capital investment in the head of plant and machinery and misc. fixed assets should be shown itemized in accordance with the provisions of the Guidelines for scrutiny, verification, and certification.
- e) Declaration of commencement of commercial production
- f) 12-Month purchase and sales bills, 12-Month electricity bill

Annexure 4

List of Districts – Region wise

पूर्वांचल	बुन्देलखण्ड	पश्चिमांचल
फैजाबाद मण्डल 1. फैजाबाद 2. अम्बेडकरनगर 3. बराबंकी 4. सुल्तानपुर 5. अमेठी गोरखपुर मण्डल 6. गोरखपुर 7. देवरिया 8. महाराजगंज 9. कुशीनगर इलाहाबाद मण्डल 10. इलाहाबाद 11. कौषाम्बी 12. फतेहपुर 13. प्रतापगढ़ वाराणसी मण्डल 14. वाराणसी 15. चन्दौली 16. जौनपुर 17. गाजीपुर मिर्जापुर मण्डल 18. मिर्जापुर 19. सन्तरविदासनगर (भदोही) 20. सोनभद्र आजमगढ़ मण्डल 21. आजमगढ़ 22. बलिया 23. मऊ देवीपाटन मण्डल 24. गोण्डा 25. बहराइच 26. बलरामपुर 27. श्रावस्ती बस्ती मण्डल 28. बस्ती 29. सन्तकबीरनगर 30. सिद्धार्थनगर	झांसी मण्डल 1. झांसी 2. जालौन 3. ललितपुर चित्रकूट 4. बांदा 5. चित्रकूट 6. हमीरपुर 7. महोबा <hr/> मध्यांचल कानपुर मण्डल 1. कानपुर नगर 2. कानपुर देहात (रमाबाईनगर) 3. इटावा 4. औरैया 5. फर्रुखाबाद 6. कन्नौज लखनऊ मण्डल 7. लखनऊ 8. हरदोई 9. लखीमपुर खीरी 10. रायबरेली 11. सीतापुर 12. उन्नाव	आगरा मण्डल 1. आगरा 2. फिरोजाबाद 3. मैनपुरी 4. मथुरा अलीगढ़ मण्डल 5. अलीगढ़ 6. हाथरस 7. कासगंज 8. एटा मुरादाबाद मण्डल 9. मुरादाबाद 10. बिजनौर 11. सम्भल 12. रामपुर 13. अमरोहा मेरठ मण्डल 14. मेरठ 15. बुलन्दशहर 16. हापुड 17. बागपत 18. गौतमबुद्ध नगर 19. गाजियाबाद सहारनपुर मण्डल 20. मुज़फ्फरनगर 21. शामली 22. सहारनपुर बरेली मण्डल 23. बरेली 24. बदायूँ 25. पीलीभीत 26. षाहजहाँपुर

Annexure 5

List of Production Linked Incentives (PLI) Schemes of Govt of India

Sl.	Name of Scheme	Implementing GoI Deptt.	Sl.	Name of Scheme	Implementing GoI Deptt.
1	Advance Chemistry Cell (ACC) Battery	DHI	8	High Efficiency Solar PV Modules	MNRE
2	Electronic/ Technology Products: IT Hardware	MEITY	9	Pharmaceuticals drugs	Deptt of Pharm
3	White Goods (ACs & LED)	DPIIT	10	Medical Devices	Deptt of Pharma
4	Large Scale Electronics Manufacturing	MEITY	11	Key Starting Materials (KSMs)/Drug Intermediates (DIs) & Active Pharma Ingredients (APIs)	Deptt of Pharma
5	Telecom & Networking Products	DoT	12	Speciality Steel	MoSteel
6	Automobiles & Auto Components	DHI	13	Textile Products: MMF segment and technical textiles	MoTextiles
7	Drones & Drone Components	Civil Aviation	14	Food Products	MoFPI

Format - 1

FORMAT FOR DPR (Suggestive)

1. Executive Summary

2. The Project

- 2.1 Details of Project & Product
 - 2.2 Capacity & Production
 - 2.3 The Company- (Including Details of Group Companies & Financial Performance during last 3 years)
 - 2.4 Promoters' Background
 - 2.5 Detailed Break up of Cost of Project
 - 2.5.1 Land Cost
 - 2.5.2 Stamp Duty & Registration Fees paid
 - 2.5.3 Building Cost
 - 2.5.4 Other Construction Cost
 - 2.5.5 Plant & Machinery
 - 2.5.6 Cost of Developing Infrastructure facilities
 - 2.5.7 Any other (Cost)
 - 2.5.8 Total-Cost of Project
 - 2.6 Break up of Costs incurred in acquiring Sick units & its assets
 - 2.6.1 Land Cost
 - 2.6.2 Stamp Duty & Registration Fees paid
 - 2.6.3 Building Cost
 - 2.6.4 Other Construction Cost
 - 2.6.5 Plant & Machinery
 - 2.6.6 Cost of Developing Infrastructure facilities
 - 2.6.7 Any other (Cost)
 - 2.6.8 Total-Cost of Project
 - 2.7 **Details of In-House R&D Facility (if any)**
 - 2.7.1 Title, Location (Inside/ Outside premises)
 - 2.7.2 Purpose, Objective, Expected outcome
 - 2.7.3 Details of the research work including benefits to manufacturing sector/ industry, social impact,
 - 2.7.4 Capital Cost for the research work – Land, Building, Plant & Machinery, Equipment, Tools, Technology acquired & other Fixed Assets
 - 2.7.5 Collaborations/ Expertise acquired for the research
 - 2.7.6 Status of registration with the Department of Scientific and Industrial Research, Government of India (DSIR)
 - 2.8 Present Status of the Project
- #### **3. Means of financing**
- 3.1 Equity: - Promoters' Contribution & Source/Internal Accruals/Details of Fund Arrangement from External Sources etc.
 - 3.2 Debt Contribution Source & Cost of Debt
- #### **4. Land Details & Logistics**
- 4.1 Character of Land
 - 4.2 Requirement of Land Area

- 4.3 Ownership of the Land
- 4.4 Present Status of Land
- 4.5 Location of Land
- 5. Details of Proposed Building- Section wise Layout, Measurement, Type of Construction etc.**
- 6. Details of Plant & Machinery & MFA**
 - 6.1 Technology Used
 - 6.2 Possible Source of Equipment's/Machine Suppliers
 - 6.3 Cost & Quantity
 - 6.4 Specification & Supplier
 - 6.5 Erection & Commissioning Arrangement
 - 6.6 Pollution/Wastage- Controlling Measures
 - 6.7 Machines to be installed for adhering to pollution norms
- 7. Procurement Strategy of Raw Material & Other inputs**
 - 7.1 Raw Material Availability
 - 7.2 Sources of Procurement
 - 7.3 Process of Procurement
 - 7.4 Costing
- 8. Narration of Manufacturing Process**
 - 8.1 Process Flow Diagram
 - 8.2 Machine Layout Plan
 - 8.3 Process Flow Table
- 9. Infrastructure Requirement &Source**
 - 9.1 Power
 - 9.2 Water & Sewerage
 - 9.3 Others
- 10. Manpower Requirement- Breakup**
 - 10.1 Direct Manpower Employment Requirement (Skilled, Semiskilled, Unskilled etc.)
 - 10.2 Indirect Employment Generation Possibilities
- 11. Market**
 - 11.1 Sector Background - Market Scenario , Major Players, Demand Supply Gap & Opportunities, Marketing Strategy, Network
 - 11.2 Approach
- 12. SWOT Analysis**
- 13. Financial Analysis**
 - 13.1 Cost Estimates
 - 13.2 Working Capital Requirement
 - 13.3 Revenue Projections
 - 13.4 Fund Flow Statement
 - 13.5 Financial Ratios
 - 13.6 Break Even
 - 13.7 Term loan
 - 13.8 Internal Rate of Return
 - 13.9 Techno-Commercial Viability Assessment
 - 13.10 Project Implementation Key Dates (from first investment to last investment)
 - 13.11 Total Fixed Capital
 - 13.12 Gross Block & Net Worth of the Company

Format - 2

Format for CA/ Statutory Auditors Certificate (with membership no. of CA on their letter head) for Proposed/ Actual Fixed Capital Investment made by the Company in the Project Break-up of Cost of Project- Investment Details

M/s.

(Rupees in Crores)

Sl. No.	Particulars	Proposed Investment in the project (As per DPR)	Indicate First Date of Investment and Total Amount invested from first date of investment till date of application	Break up of Investment already made till date of application			Investment yet to be made
				Indicate amount invested from first date of investment till 04.11.2017	Indicate amount invested from 04.11.2017 till 04.11.2022	Indicate amount invested from 04.11.2022 till date of application	
1	2	3 (5+6+7+8)	4	5	6	7	8
1.	Land Cost (Actual price/ allotment price)		DD/MM/YYYY <Total Value>				
2.	Stamp Duty						
3.	Registration fees						
4.	Building Cost						
5.	Other construction cost						
6.	Plant & Machinery						
7.	Cost of developing infrastructure facilities						
8.	Any other cost including In-house R&D (if applicable)						
Total (1 to 8)							

This is to certify that the above information has been examined by us and duly certified by the authorized signatory of the statutory auditor/Chartered Accountant in support of availing sanction of incentives by M/S..... (name of the company) under UP IIEPP 2022 and found correct. **We hereby also certify that no investment has been made in the proposed project prior to first date of investment.**

(Signature, Address, Seal & Membership No. of Chartered Accountant) OR (Signature of the Authorized Signatory of Statutory Auditor)

Format - 3

Format for CA/ Statutory Auditors Certificate (with membership no. of CA on their letter head) for Sources of Investment made by the Company in the proposed Project Investment Details

M/s.

(Rupees in Crores)

Sl. No.	Particulars	Proposed Investment in the project (As per DPR)	Indicate First Date of Investment and Total Amount invested from first date of investment till date of application	Break up of Investment already made till date of application			Investment yet to be made
				Indicate amount invested from first date of investment till 04.11.2017	Indicate amount invested from 04.11.2017 till 04.11.2022	Indicate amount invested from 04.11.2022 till date of application	
1	2	3 (5+6+7+8)	4	5	6	7	8
A) Equity			DD/MM/YYYY <Total Value>				
1.	Equity Share Capital						
2.	Internal Cash Accruals						
3.	Interest Free Unsecured Loans						
4.	Security Deposit						
5.	Advances from Dealers						
6.	Other, If any						
B) Loans							
1.	From FI's						
2.	From Bank						
3.	Other, If any						
Total (A+B)							

This is to certify that the above information has been examined by us and duly certified by the authorized signatory of the statutory auditor/Chartered Accountant in support of availing sanction of incentives by M/S..... (name of the company) under UP IIEPP 2022 and found correct. **We hereby also certify that no investment has been made in the proposed project prior to first date of investment.**

(Signature, Address, Seal & Membership No. of Chartered Accountant) OR (Signature of the Authorized Signatory of Statutory Auditor)

Format - 4

Declaration

The information provided while filling online form on Nivesh Mitra Portal to avail sanction of incentives under UP IIEPP 2022 is completely true, and no fact has been concealed or misrepresented. It is further certified that the company has not applied for benefits under any sector-specific or other policy of the Government of Uttar Pradesh.

It is also certified that, the details of financial assistance taken from Government of India Schemes, if any as provided in the application is true and in case of any dovetailing of this scheme with Central Government policies/schemes, the Company would not claim incentives more than upper ceiling defined in the policy from all the schemes put together and in such a case Government of Uttar Pradesh financial assistance shall be reduced to that extent.

I/we hereby agree that I/we shall forthwith repay the benefits released to me/us under UP IIEPP 2022, if the said benefits are found to be disbursed in excess of the amount actually admissible whatsoever the reason.

**Signature of Authorised Signatory with
Name, Designation and Office Seal**

Date:

Place:

Format 5

Details of Raw Material and other overheads

(1) Details of Raw material procured							
Sl	GSTIN of the Supplier	Name of the Supplier	Invoice Details				
			Invoice No.	Date	Unit	Taxable Value	Tax amount
(2) Details of Overhead charges							
2A	Bills of Electricity/Power/ Fuel						
2B	Labour Payment & PF Challan				PF Challan & Payment details		
2C	Insurance Cover (INR Cr)						

Format 6

Details of Plant & Machinery

Sl.	Head	Details	Documents Required					
1	Manufacturing Process flow		Separate Process Flow to be attached					
2	Manufacturing Basis	Labour intensive/ Machine Intensive						
3	Production Capacity (Product wise)		Detailed report may be attached					
4	Standard Manufacturing Period (in months)							
5 Installed Machinery								
Sl	GSTIN of the Supplier	Name of the Supplier	Invoice Details					Capacity of Output in units
			Invoice No.	Date	Unit	Taxable Value	Tax amount	
6	Input Out Ratio (Year wise)		Year1	Year2	Year 3	Year4	Year5	

Format-7

Details of Actual Production

Actual Production		
Product Name:	Production Qty (in units)	Production Value (in INR Crores)
Phase-1 (FY_)		
Phase-2 (FY_)		
Phase-3 (FY_)		

Format 7A - Details of Export

(If Export booster applicable)

Product Name:				
Year	Total Production		Total Exports	
	In units	In Value (Rs Cr)	In units	In Value (Rs Cr)

Supporting documents – Copy of shipping bills invoices

Format 8

Details of Stock Insurance Cover

Details of Insurance cover						
Sl	Name of Insurance Co.	Policy No.	Sum Assured	Amount of Stock	Validity from—to—	Insurance Coverage

Format 9

**Turnover details of Past five years (excluding stock transfer)
(as per Row5N of GSTR9)**

Year	Turnover	IGST	CGST	SGST
Year 1				
Year 2				
Year 3				
Year 4				
Year 5				

Documents

1. GSTIN Certificate issued by Competent Authority
2. Payment challans of Total GST paid during the F.Y.
3. GST for FY Eligible amount of deposited GST for reimbursement for FY
4. Unit level audited accounts for the relevant financial year (for which GST reimbursement is being claimed)
5. GST Audit Report for the relevant financial year for the unit (standalone GST statement/report for the unit certified by a Chartered Accountant)
6. CA Certificate for sales reconciliation of Manufactured Goods/Trading goods/Scrap/Stock Transfer and SGST paid towards the same separately.

8	Less: Amount of SGST Refund in previous quarter which has been set off as ITC against IGST levied on inter-state supplies, if any, made by applicant's purchaser/ distributors located in State.					
9	Net amount of SGST liable to be reimbursed (7-8)					
Note- If there is any difference between the figures at item no. 3 and item no. 6, it must be explained adequately.						

(iii) Details of e-way bills (for the whole quarter)

Sl	Particulars	Details
1	Total value of outward taxable supplies	
2	Total value of supplies covered by e-way bills	
3	Value of goods other than finished products covered by e-way bills	
4	Net value of outward taxable supplies covered by e-way bills (2)-(3)	
5	Total value of outward taxable supplies not covered by e-way bills (1)-(4)	
6	Break-up of supplies in item no. 5 under different heads of reasons due to which the e-way bill was not downloaded (e.g. due to value of the consignment being less than Rs 50,000/-)	

(iv) Quantitative details of production and supply of finished goods during the quarter
(To be given in respect of all the finished products being manufactured by the unit)

Description of finished product	Opening Balance (in units)	Production (in units)	Supply/ despatch to ex-UP branches (in units)	Supply/ despatch with in State (in units)	Closing Balance (in units)

(v) Quantitative details of five most important input procured (in terms of value & rate of GST)

Description of raw material/ input procured	Opening Balance (in units)	Receipts during quarter (in units)	Consumed during quarter (in units)	Closing Balance (in units)

Documents

1. GSTIN Certificate issued by Competent Authority
2. Payment challans of Total GST paid during the F.Y.
3. GST for FY Eligible amount of deposited GST for reimbursement for FY
4. Unit level audited accounts for the relevant financial year (for which GST reimbursement is being claimed)
5. GST Audit Report for the relevant financial year for the unit (standalone GST statement/report for the unit certified by a Chartered Accountant)
6. CA Certificate for sales reconciliation of Manufactured Goods/Trading goods/Scrap/Stock Transfer and SGST paid towards the same separately.

Format 11

Details of Proposed/ Actual Project Cost of In-House R&D

Sl.	Head	Details
1	Name of proposed R&D facility	
2	Location	Inside / Outside premises
3	Brief objective & purpose of R&D facility	
4	Outcome of the facility	
5	Project Cost (Rs Cr) Break-up of Costs incurred in following heads - a. Plant & Machinery b. Office Equipment c. Tools d. Any other fixed asset e. Registration costs incurred on acquiring Patents/ Copyrights/ Trademark/ G.Is	
6	Means of finance (Rs Cr) a. Host Industrial unit b. Financial Institute c. Other Sources Total	
7	Year wise work plan of proposed R&D	

Note: Applicant must submit Format-11 certified by an external C.A.

Supporting documents –

(A) Required at the stage of LoC Sanction

- 1) Prescribed DPR in the required format
- 2) Affidavit on a stamp paper stating that the host industrial unit has not claimed any assistance from any other departments of State Govt/ GoI for the said R&D unit.

(B) Required at the stage of Disbursal

- 1) Copy of documents for registration of the In-House facility with the Department of Scientific and Industrial Research, Government of India (DSIR)
- 2) Copy of supporting bills/ invoices of the P&M, Equipment, Tools, etc.
- 3) Copy of certificates/ documents of Patents/ Trademarks/ Copyrights/ Geographical Indicators acquired/ registered.
- 4) Affidavit on a stamp paper stating that the host industrial unit has not claimed any assistance from any other departments of State Govt/ GoI for the said R&D unit.