

NotificationDated: 24th December,2020

No.-25/04/2020-4IB-I-in pursuance to Haryana Micro, Small and Medium Enterprises (MSME) Policy-2019 notified vide No. 25/03/2019-4IB_I dated 26.02.2019, the Governor of Haryana is pleased to notify the **Refund of Stamp Duty Scheme for promotion of MSEs** in the State as per details given below:

1. Quantum of Assistance:**Micro & Small Enterprises:**

- i. 100% refund of stamp duty on purchase/leasing of land for establishment of enterprises including industrial Estates/Parks developed by HSIIDC/private developer in 'D' category blocks,
- ii. 75% in 'C' category blocks
- iii. 50% in 'A' and 'B' category blocks

2. Definitions

Micro & Small Enterprise: Who have file Udyam Registration on web portal of Ministry of MSME, Govt. of India under the Provision of MSME Development Act, 2006 or amended from time to time.

3. Commencement & Applicability

The scheme shall commence with effect from the date of notification of Haryana Micro, Small and Medium Enterprises (MSME) Policy-2019 i.e. 26.02.2019 for providing Stamp Duty refund on purchase/leasing of land for establishment of enterprises in identified category of blocks and shall remain in operation for a period of 5 years up-to 25.02.2024 or till the validity of Haryana Micro, Small and Medium Enterprises (MSME) Policy-2019. The units which/ who have purchased/taken the land during this period shall be admissible for the refund of stamp duty.

4. Eligibility of Manufacturing Enterprises

- A. All the Micro and Small enterprises (who have filed Haryana Udyam Memorandum (HUM)) coming into commercial production after the notification of Haryana MSME Policy 2019 i.e. 26.02.2019, except those industrial units/service enterprises falling in the negative

list of industries. No assistance will be provided to Medium Enterprises under this scheme.

The Industrial Units must also comply with following conditions:

- i. The unit should not have been placed in the restrictive list as notified by the State government from time to time.
 - ii. The unit should have obtained NOC/CLU from competent Authority, if applicable.
 - iii. The unit should be in commercial production.
- B. The developer of private Industrial Estates/Industrial parks shall be eligible for applying refund of stamp duty after development of complete infrastructure in the industrial estates/parks and obtained license from Competent Authority, if applicable.

5. Application Procedure

- i. All the eligible industrial units shall apply on web portal of the department in the prescribed application form (Annexure-I) along with attachments within three months from the commencement of commercial production or within 03 months from the date of notification of the scheme, whichever is later.
- ii. The following documents shall be required to be enclosed with the application form:
 - a. Application form on Annexure - I
 - b. Haryana Udyam Memorandum (HUM) and Udyam Registration Certificate (URC).
 - c. Colored scanned copies of Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty.
 - d. Mutation of the above sale deed/lease deed along with the khasra numbers of the land duly certified by Halka Patwari.
 - e. Nakal-Aks-shajra of the land.
 - f. Copy of first sale bill.
 - g. Copy of NOC/CLU issued by competent authority - whichever is applicable.
 - h. Partnership deed / General Power of Attorney - if applicable.
 - i. Declaration/ Undertaking.

6. Timelines for processing of applications (working days):

- A. Time limit for approval in case where no deficiency is found - 30 days.
- B. Time limit for approval in case where additional information is required - 45 days.

C. Time limit for conveying the deficiencies, if any and removal thereof:

- a. Joint Director/Deputy Director, DIC/MDO shall convey the deficiencies to the applicant unit - 10 days
- b. Time limit for removal of all deficiencies to the applicant unit - 15 days
- c. Notice period to the applicant unit before rejection of application - 07 days.

7. Competent Authority for Sanction:

Additional Director, Directorate of Micro, Small and Medium Enterprises, Haryana shall be competent authority for sanction within 30 days from the date of completion of the claim.

8. Appeal

Appeal against orders passed by the Competent Authority shall lie with the Director General, Micro, Small and Medium (MSME), Haryana with in a period of 30 days from the date of communication of orders appealed against.

9. Power to condone the delay

The power to condone the delay in late submission of application by the applicant for availing the benefits under the scheme will be as under:

- I. The Director General, Micro, Small and Medium (MSME), Haryana shall be competent to condone the delay upto a period of 03 months after the prescribed time limit.
- II. The Administrative Secretary, Industries & Commerce Department, Haryana shall be competent to condone the delay for a period more than 03 month but upto a period of 06 months after the prescribed limit.

Provided that the competent authority is satisfied with the reasons of late submission of the application on the basis of the substantial evidence/documents/arguments presented by the applicant.

10. Penal Action

In case, it is found at any stage that the applicant has claimed the assistance on the basis of wrong facts, the applicant shall besides refunding assistance with compound rate of interest @12% per annum and facing legal action, will be debarred from grant of any incentives/ assistance from the State Government. The Stamp Duty shall also be recoverable @ 12% interest per annum in case the enterprise closed its industrial activity within 05 years from the date of commencement of commercial production.

Note: Enterprises availing any kind of incentive under this policy shall not be eligible to avail incentive under similar head under any other state government policy. However, they will be eligible for other incentives not specified in this policy.

11. Interpretation of Rules / Relaxation

The Administrative Secretary, Industries & Commerce, Haryana shall be competent to make interpretation and removal of difficulties in provisions of this scheme.

Dated:-

A.K. Singh, IAS
Principal Secretary to Government Haryana
Industries & Commerce Department

Annexure - I

Application Form for Refund of the Stamp Duty under Haryana Micro, Small and Medium Enterprises (MSME) Policy - 2019.

S. No.	Particulars	Details
1.	Name of the applicant (Authorized person of the enterprise)	
2.	Udyam Registration Number (URN) & date	
3.	Haryana Udyam Memorandum (HUM) No. & date	
4.	Name of the enterprise	
5.	Complete address of the enterprise	
6.	Correspondence address	
7.	E-Mail address of the enterprise	
8.	Contact Number of the enterprise	
9.	Constitution of the enterprise [Proprietary, Partnership, Pvt. Ltd., Public Ltd., LLP (Limited Liability Partnership)]	
10.	Detail of land with Khasra Numbers	
11.	Date of registration of Sale/lease deed(s)	
12.	Date of mutations of sale/lease deed(s)	
13.	Amount of Stamp Duty paid as per sale deed/lease deed(s)	
14.	Details of Concerned Sub-Registrar	
15.	Date of Commencement of production	
16.	Aadhaar number of sole proprietor/ partners/ Directors of the enterprise	
17.	Name of the Bank and Account number along with IFSC/RTGS code.	

Self-attested copies of documents to be uploaded with the application.

1. Application form on Annexure - I
2. Declaration/ Undertaking.

3. Haryana Udhyaam Memorandum (HUM) and Udyam Registration Certificate (URC).
4. Colored scanned copies of Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty.
5. Mutation of the above sale deed/lease deed along with the khasra numbers of the land duly certified by Halka Patwari.
6. NakalAks-shajra of the land.
7. Copy of first sale bill.
8. Copy of NOC/CLU issued by competent authority - whichever is applicable.
9. Partnership deed / General Power of Attorney - if applicable.

Dated:

Authorized Signatory
Name of the Enterprise

Undertaking/Declaration to be submitted by applicant duly signed on the letter head

1. I, _____ do hereby solemnly state that I am proprietor/ partner/ director/ _____ of M/s _____ located at _____ which is engaged in the manufacturing of _____ (if applicable) and I have been authorized to file the Stamp Duty Refund claim with the Department of Industries and Commerce/ Micro, Small and Medium Enterprises (MSME), Haryana.
2. I do hereby affirm that the particulars given in the application are correct. In case any of the statement/ information furnished in the application/ documents later found to be wrong or incorrect or misleading, I do hereby undertake to refund the entire amount of stamp duty of Rs. _____ (Rupee _____) granted to me at the compound rate of interest @12% per annum, besides facing legal action in case facts contained in this application are proved to be wrong at the time of verification/ checking or otherwise at any stage. I also further undertake to refund the stamp duty in case the enterprise closed its industrial activity within 05 years from the date of commencement of production.
3. I hereby undertake that I shall not avail refund of the stamp duty under any other state government policy.

Dated:

Signature of the applicant
(with seal)