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HARYANA GOVERNMENT
INDUSTRIES AND COMMERCE DEPARTMENT

Notification

The 8th June, 2021

No. 25/05/2020-4IB-I.— In pursuance to the provision under Chapter 14 of the Haryana Enterprises & Employment Policy, 2020 notified in Gazette *vide* No. 25/05/2020-4IB-I dated 29.12.2020, the Governor of Haryana is pleased to notify “Stamp Duty Refund Scheme” for the enterprises of various categories as per details given below:

1. Quantum of Assistance:

(i) Ultra-Mega projects:

The Ultra Mega Projects shall be offered customized package of incentives by Haryana Enterprises Promotion Board throughout the State. The quantum of Stamp Duty Refund shall be decided by the Haryana Enterprises Promotion Board.

(ii) Cluster Establishment/ Relocation

Any cluster comprising of at least 10 enterprises, engaged in similar economic activity, being established or relocating from other countries/States to Haryana, shall be treated as a Mega Project provided it meets the criteria of FCI and a special package of incentives shall be decided by HEPB on the basis of Cost Benefit Analysis.

(iii) Mega Projects:

100% refund of stamp duty in ‘D’ category blocks; 75% in ‘C’ category blocks and 60% in ‘B’ category blocks on the land meant for industrial use, after commencement of commercial production within 5 years from the date of purchase of land.

(iii) Large Units:

100% refund of stamp duty in ‘D’ category blocks; 75% in ‘C’ category blocks and 60% in ‘B’ category blocks on the land meant for industrial use, after commencement of commercial production within 5 years from the date of purchase of land.

(iv) Micro, Small & Medium Enterprises:

100% refund in ‘D’ category blocks; 75% in ‘C’ category blocks and 60% in ‘B’ category blocks on the land meant for industrial use, after commencement of commercial production within 5 years from the date of purchase of land.

- (v) **Thrust Sectors/Bio Energy Enterprises [MSME, Large, Mega]:**
100% refund in 'C' and 'D' category blocks; 80% in 'B' category blocks on the land meant for industrial use, after commencement of commercial production within 5 years from the date of purchase of land.
Note: Registered Farmer Producer Organization (FPO)/ Integrated Pack Houses (having grading, sorting, packaging etc facilities) shall also be eligible.
- (vi) **Electronics System Design & Manufacturing (ESDM) – Thrust Sector[MSME, Large, Mega]:**
100% reimbursement of stamp duty for setting up units in 'B', 'C', 'D' category blocks on the land meant for Industrial use, after commencement of commercial production within 05 years from the date of purchase of land.
- (vii) **Data Centres and Co-Location Facility:**
100% refund of Stamp Duty throughout the State.
- (viii) **Import Substitution Enterprises [MSME, Large, Mega]:**
100% refund in 'B', 'C' and 'D' category blocks on the land meant for industrial use, after commencement of commercial production within 5 years from the date of purchase of land.
- (ix) **Essential Sector Enterprises:**
100% refund in B, C & D category blocks on the land meant for industrial use, after commencement of commercial production within 5 years from the date of purchase of land.
- (x) **Industrial Park:**
80% Stamp duty refund to the developer of Industrial Park/Estate in 'C' & 'D' category blocks.
- (xi) **Service Enterprises:**
50% refund of stamp duty in 'C' & 'D' category blocks and 30% in 'B' category blocks for new enterprise, after commencement of service within 5 years from the date of purchase of land.
- Expansion/Diversification:**
- i. This benefit shall also be applicable to Enterprises [Sr. no. 2(ii) to 2 (xi) above] undergoing 50% additional investment in plant and machinery for expansion/ diversification of existing unit.
 - ii. The Mega projects undertaking expansion/diversification & the identified service enterprises at Clause 2(xi) of the scheme with same criteria of Investment shall be treated as Mega Projects.

2. Definitions:

- (i) **Ultra-Mega Project:**
Iconic Projects having minimum Fixed Capital Investment of INR 6000 Cr. in A Blocks, INR 4,500 Cr. in 'B' category blocks, INR 3,000 Cr. in 'C' category blocks and INR 1,500 Cr. in 'D' category blocks.
- (ii) **Mega Project:**
- i. Projects having minimum Fixed Capital Investment (FCI) of INR 200 Cr. in 'B' category blocks, FCI of over INR 100 Cr. in 'C' category blocks and FCI of over INR 75 Cr. in 'D' category blocks. The projects undertaking expansion/diversification and the identified services with same criteria of investment shall also be treated as Mega Project.
- (iii) **Medium Enterprise:**
Investment in Plant and Machinery or Equipment does not exceed INR 50 crore and turnover does not exceed INR 250 crore or as amended by Go under the MSMED Act, 2006 from time to time.
- (iv) **Small Enterprise:**
Investment in Plant and Machinery or Equipment does not exceed INR 10 crore and turnover does not exceed INR 50 crore or as amended by GoI under the MSMED Act, 2006 from time to time.

(v) Micro Enterprise:

Investment in Plant and Machinery or Equipment does not exceed INR 1 crore and turnover does not exceed INR 5 crores or as amended by GoI under the MSMED Act, 2006 from time to time.

(vi) Thrust Sectors:

The State has identified the following 08 thrust sectors:

- a. Auto, Auto Components & Light Engineering
- b. Agro-based, Food Processing & Allied Industry
- c. Textiles and Apparels
- d. Electronics System Design & Manufacturing (ESDM)
- e. Defense and Aerospace Manufacturing
- f. Pharmaceutical & Medical Devices
- g. Chemical and Petrochemical
- h. Large Scale Energy & Data Storage

Note: The list of Thrust sectors shall be amended by HEPB from time to time

(vii) Import substitution:

Enterprises engaged in the manufacturing of products for which nation is dependent on imports. The list containing such enterprises is placed at Annexure-8 of the policy.

(viii) Essential sector enterprises:

Essential Goods and Services are classified as those activities, which are necessary for the survival of citizens, employment generation, business linkages and ancillary industries, have seasonality of commodities (raw material seasonality) and required in dealing with disaster (e.g. pandemic related goods and industries) The list containing such enterprises is placed at Annexure-7 of the policy.

(ix) Bio Energy Enterprises:

Bio energy (from agricultural residue) will be treated as "Industry" and all the incentives available to Agro-based, Food Processing and allied industry shall also be available to the bio energy producers/units.

(x) Renewable Energy Projects:

New captive renewable energy projects generating and storing solar energy (above 1 MW) will be treated as Industry and all the incentives available to the Thrust Sector units [clause 2(vi) of this scheme], shall be available.

(xi) Service Enterprises:

Health Care, Tourism (excluding standalone hotels), Education (Skills Development, Training-cum-incubation centres), IT, Bulk courier Services, R&D centres, testing labs, Engineering & Design services, Equipment rental & leasing (construction & Industry related), Equipment maintenance & repair, environmental services (sewage/ refuse disposal/ waste management), Entertainment Parks except Cinema Halls having investment in Building and equipment more than Rs. 10 crores. [Any other service enterprises notified by the State Government for inclusion in the list from time to time].

(xii) Existing Enterprise:

The Enterprise which has gone into commercial production before date of commencement of the Policy i.e. 01.01.2021.

(xiii) New Enterprise:

The enterprise which has gone into commercial production on or after date of commencement of the Policy i.e. 01.01.2021. The existing enterprise undertaking expansion/diversification at different location shall also be considered as New Enterprise.

3. Commencement and Applicability

The Scheme shall commence with effect from 01.01.2021 for providing Stamp Duty refund paid on the purchase/leasing of land for establishment of enterprises/Industrial Estates/ industrial parks in identified category of blocks and shall remain in operation for a period of 5 years.

4. Eligibility of Manufacturing / Service Enterprises

A. All Micro, Small, Medium, Large, Mega Units (new and expansion/ diversification) coming into commercial production after the commencement of Haryana Enterprises & Employment Policy, 2020 i.e. 01.01.2021 except those industrial units/service enterprises falling in the negative list of industries. The Industrial Units must comply with following conditions at the time of application:

- (i) The unit should come into commencement production within 05 years from the date of purchase of land and the land should have been purchased prior to 31.12.2025.
- (ii) The unit should have filed IEM/Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM) on the portal for statistical purpose, at any stage.
- (iii) The unit should not have been placed in the restrictive list as notified by the State government from time to time.
- (iv) The unit should have obtained NOC/CLU from competent Authority, if applicable.
- (v) The unit should be in commercial production.
- (vi) All the general category industrial units are also eligible for Stamp Duty Refund applicable to Micro, Small, Medium & Large category units, even if they are not covered under the thrust areas.
- (vii) The unit shall remain in production for a period of 05 years from the date of commercial production. The Joint Director/ Deputy Director, District Industries Centre/ District MSME Centre shall conduct annual inspection of the unit to ensure that the unit is functional.

B. Industrial Park/Estate:

- (i) The Industrial Park/Estate should have been developed on minimum 25 acres land.
- (ii) The developer should have obtained Industrial License/NOC, whichever is applicable, from Competent Authority.
- (iii) The developer of Private Industrial Estate/ Industrial park shall be eligible for applying refund of stamp duty after development of complete infrastructure in the industrial estate/park.
- (iv) The infrastructure should be developed within 05 years from date of purchase of land and the land should have been purchased prior to 31.12.2025.

5. Procedure

- 5.1 All the eligible industrial units shall apply to the Director/ Director General, Industries & Commerce/Micro, Small and Medium Enterprises on web portal of the department in the prescribed application form (**Annexure-I**) along with attachments.
- 5.2 The application would be processed and examined by the Joint Director/Deputy Director, District Industries Centre/ District MSME Centre. He will be responsible for scrutiny and shall clearly recommend for approval/rejection of the claim after conducting inspection of the unit. The deficiencies, if any, would be communicated to the applicant in writing within a period of 7 days and the applicant would be given a time period of 10 days to rectify the deficiencies so pointed out.
- 5.3 In case the deficiencies are not removed within prescribed period, the claim shall be filed by the Competent Authority, under intimation to the enterprise through an e-mail. The enterprise shall not be required to submit any additional document other than specified under Annexure-I, unless required for establishing genuineness of the claim.

6. Time limit to apply:

The Industrial unit shall apply within 03 months after commencement of commercial production. The developer of industrial estate/park shall apply within three months after complete infrastructural development in the industrial estate/park developed by the private developer or within 03 months of notification of the scheme or from the date of notification of the scheme, whichever is later.

7. Competent Authority for sanction

The Director/ Director General, Industries & Commerce shall be competent authority for sanction of stamp duty refund for Ultra & Mega Projects, Large Units and Industrial Estates/ Industrial Parks whereas Additional Director, Micro, Small and Medium Enterprises shall be competent authority for Micro, Small and Medium Enterprises for sanction.

8. Interpretation/Clarification

The Administrative Secretary Industries & Commerce, Haryana shall be competent to make interpretation/ clarification of provisions of this scheme.

9. Appeals

- (a) An Appeal against the order passed by the Additional Director, MSME shall lie with the Director/Director General, Micro, Small and Medium Enterprises within a period of 30 days from the date of communication of order appealed against.
- (b) Appeal against the orders passed by the Director/Director General, Industries & Commerce/Micro, Small and Medium Enterprises shall lie with Administrative Secretary, Industries & Commerce, Haryana within a period of 30 days from the date of communication of order appealed against.
- (c) The orders passed by the Administrative Secretary, Industries & Commerce, Haryana in appeal shall be final.

10. Power to condone delay in submission of application & appeal:

- (a) The Director/ Director General, Industries & Commerce/Micro, Small and Medium Enterprises, Haryana shall be competent to condone the delay up to a period of 03 months after the prescribed time limit.
- (b) The Administrative Secretary, Industries & Commerce, Haryana shall be competent to condone the delay up to a period of 06 months after the prescribed time 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.

11. Penal Action

In case, it is found at any stage that the applicant has claimed the assistance on the basis of wrong facts and 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 incentive/assistance from the State Government. The Stamp Duty shall also be recoverable @ 12% interest per annum in case the enterprise closed its industrial activity before 05 years from the date of commencement of commercial production. If the applicant fails to refund the subsidy amount with interest, then the amount shall be recovered as arrear of land revenue. The applicant shall be debarred from public procurement as a result of mismatch in facts and figures.

12. Service Delivery Timeline

S. No.	Tasks	Time limit (working days)
1	Letter of Approval	30 days
2	Letter of Sanction	07 days
3	Disbursement	07 days

VIJAYENDRA KUMAR,
Principal Secretary to Government Haryana,
Industries and Commerce Department.

Annexure-I

Application Form for Refund of the Stamp Duty under Haryana Enterprises and Employment Policy-2020.

S.No.	Particulars	Details
1.	Name of the applicant (Authorized person of the unit/developer)	
2.	Name and Address of the enterprise/developer with contact no. and e-mail	
3.	Registered office address	
4.	Constitution of the Unit [Proprietary, Partnership, Pvt. Ltd., Public Ltd., LLP (Limited Liability Partnership) and Co-operative society]	
5.	Name of block in which enterprise/industrial estate/ Park is located	
6.	Category of Block i.e. B/C/D	
7.	Category of Enterprise (i) MSME General (ii) Large General (iii) Mega General (iv) Ultra Mega (v) Industrial Estate/Park (vi) Thrust Sector/ESDM/Data Centre/Essential/Import Substitution (MSME, Large, Mega)	
8.	Detail of land with Khasra Numbers	
9.	Date of registration of Sale/lease deed(s)	
10.	Date of mutations of sale/lease deed(s)	
11.	Amount of Stamp Duty paid as per sale deed/lease deed(s)	
12.	Date of Commencement of production in case of unit (first sale bill)	
13.	Date of development of complete infrastructure in the Estate (in case of claim by private developer).	
14.	IEM/Udyam Registration Certificate (URC) and Haryana Udhya Memorandum (HUM) No.and date in case of units.	
15.	Name of the Bank and Account number alongwith IFSC/RTGS code.	

16. Self-attested copies of documents to be attached with the application.
- Copy of IEM/Udyam Registration Certificate (URC) and Haryana Udhya Memorandum (HUM).
 - Copies of Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty.
 - Mutation of the above sale deed/lease deed containing khasra numbers of the land.
 - CA Certificate for Investment in Plant & Machinery (original value) and turn over (Annexure-II).
 - Copy of first Sale bill.

Date:

Authorized Signatory,
Name of the Enterprises/Developer.

Undertaking/Declaration (to be submitted on non-judicial stamp paper of Rs. 50/- (Min) duly sworn before a Notary Public (duly affixed with Notarial Stamp; and with Notary Seal & Notary Registration Number) or First-Class Magistrate):

I, _____ do hereby solemnly state that I am proprietor/ partner/director/ _____ of M/s _____ located which is engaged in the manufacture of _____ (if applicable) and I have been authorized to file the Stamp Duty Refund claim with the Department of Industries and Commerce/MSMEs,Haryana.

2. The unit will be liable to refund excess subsidy/assistance, if any released due to omission or pointed out by the Audit team of Principal Accountant General, Haryana.

3. I do hereby further 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 or violation of the eligibility criteria/conditions, I do hereby undertake to refund the entire amount of stamp duty of Rs. _____ (Rupees _____) 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 before 05 years from the date of commencement of production.

Dated:

Signature of the applicant
(with seal)

Certificate from Chartered Accountant in respect of Enterprises (on CA letter head)

TO WHOM IT MAY CONCERN

Verified from the books of accounts of M/s -----, the total investment in plant and machinery (original value) comes to Rs.----- (Rupees-----) and turnover for the financial year Rs.----- (Rupees-----).

Name & signature of the Chartered
Accountant with stamps & CA membership
number

Dated

UDIN.....