



# Haryana Government Gazette

## EXTRAORDINARY

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HARYANA GOVERNMENT  
INDUSTRIES AND COMMERCE DEPARTMENT

**Notification**

The 29th July, 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 formulate scheme for grant of “Investment Subsidy in lieu of Net SGST” to the various categories of enterprises as per details given below:

**1. Objective:**

The vision of new Industrial Policy is to position Haryana as a pre-eminent Investment destination and facilitate balanced regional and sustainable development supported by a dynamic governance system. In order to implement the vision, it was felt that infrastructure support and ease of doing business alone will not be able to attract investment in the backward areas rather there is a need to provide one of the major fiscal incentive of investment subsidy on SGST for reducing cost of doing business to make the industry competitive and sustainable.

**2. Quantum of Assistance for New/ Expansion/ Diversification Units:**

**i. Ultra-Megaprojects:**

The Ultra Mega Projects shall be offered customized package of incentives by the Haryana Enterprises Promotion Board throughout the State. The quantum and period of Investment subsidy in lieu of Net SGST 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:**

- 75% of Net SGST for first 5 years, 35% for next 3 years in 'D' category blocks with cap of 125% of FCI; 50% of Net SGST for first 5 years, 25% for next 3 years in 'C' category blocks with cap of 100% of FCI; 30% of Net SGST for first 5 years, 15% for next 3 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new Fixed Capital Investment.

- In case of mega projects having inverted duties, the Investment Subsidy upto 5% of FCI will be given for a period of 8 years in equal annual installments subject to annual ceiling of INR 5 crore per mega project.
- In case, where Net SGST deposited under cash ledger is less than 5% of the FCI in a year, the Investment Subsidy upto 5% of FCI will be given for a period of 8 years in equal annual installments subject to annual ceiling of INR 5 crore per mega project.

**Note:**

- i. Haryana Enterprises Promotion Board may also consider for providing special package of incentives for Mega projects having potential to develop ancillary enterprises.
- ii. The Mega projects undertaking expansion/diversification with the criteria of Investment as defined in Clause-3(iii) & (xi) shall be treated as Mega Projects.

iv. **Large units:**

75% of Net SGST for first 7 years, 35% for next 3 years in 'D' category blocks with up to 125% of FCI; 50% of Net SGST for first 5 years, 25% for next 3 years in 'C' category blocks with up to 100% of FCI; 30% of Net SGST for first 5 years, 15% for next 3 years in B category Blocks from the date of commencement of commercial production with cap of 100% of new Fixed Capital Investment for new enterprises.

**Note.**— The benefit shall be also be applicable to units undergoing 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment on expanded FCI.

v. **Micro, Small and Medium Enterprises:**

75% of Net SGST for first 10 years, 35% for next 3 years in 'D' category blocks with up to 150% of FCI; 75% of Net SGST for first 7 years, 35% for next 3 years in 'C' category blocks with up to 125% of FCI; 50% of Net SGST for first 5 years, 25% for next 3 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new Fixed Capital Investment for new enterprises.

75% of Net SGST for first 7 years, 35% for next 3 years in 'B', 'C' and 'D' category blocks from the date of commencement of commercial production with cap of 150% of new Fixed Capital Investment for woman/SC/ST led new micro enterprises.

**Note.**— The benefit shall be also be applicable to units undergoing 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment on expanded FCI.

vi. **Startups:**

100% of Net SGST for 7 Years with cap of 100% of FCI from the date of commencement of commercial production.

vii. **Mega, Large & MSMEs of Auto, Auto Components & Light Engineer, Agro-based, Food Processing & Allied Industry, Textile and Apparel, Defence and Aerospace Manufacturing, Pharmaceutical & Medical Devices, Chemical and Petrochemicals and Large Scale Energy & Data Storage – Mega, Large & MSMEs [Thrust Sector]:**

100% of Net SGST for 10 Years in 'D' category blocks with cap of 150% of FCI; 75% of Net SGST for 8 Years in 'C' category blocks with cap of 125% of FCI; 50% of Net SGST for 7 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new Fixed Capital Investment for new enterprises.

**Note.**— Registered Farmer Producer Organization (FPO)/ Integrated Pack Houses (having grading, sorting, packaging etc facilities) shall also be eligible.

viii. **Mega, Large & MSMEs of Electronics System Design & Manufacturing (ESDM) [Thrust Sector]:**

100% of Net SGST subject to maximum of 100% of Fixed Capital Investment (FCI) for 10 years in 'B', 'C' & 'D' category blocks and for 5 years in 'A' category blocks from the date of commencement of commercial production for new enterprises.

ix. **Mega, Large & MSMEs of Data Centres and Co-location facilities:**

100% of Net SGST for the developer of the co-location facility for first 3 years and 50% of Net SGST for subsequent 7 years, and 75% of Net SGST reimbursement for Data Centre Units (not in co-location facilities) for a period of 10 years from the date of commencement of commercial production throughout the State with cap of 100% of new Fixed Capital Investment for new enterprises.

- x. **Mega, Large & MSMEs in Import Substitution:**  
100% of Net SGST for 10 Years in 'D' category blocks with cap of 150% of FCI; 100% of Net SGST for 8 Years in 'C' category blocks with cap of 125% of FCI; 100% of Net SGST for 7 years in 'B' category blocks from the date of commencement of commercial production with cap of 100% of new Fixed Capital Investment for new enterprises.
- xi. **Service Enterprises:**  
50% of Net SGST paid for new enterprises for a period of 5 years in 'B', 'C' & 'D' category blocks from the date of commencement of service with cap of 100% of new Fixed Capital Investment.
- xii. **Essential Sector Enterprises of all categories:**  
75% of Net SGST for first 10 years, 35% for next 3 years in 'D' category blocks with up to 150% of new Fixed Capital Investment.

**Note.—**

- i. This benefit shall be also be applicable to Enterprises [Sr.no.2(vii) to 2 (xii) above] undergoing 50% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment on expanded FCI.
- ii. The Mega projects undertaking expansion/diversification and identified services with the same criteria of Investment as defined in Clause-3(iii) & (xi) shall be treated as Mega Projects.

**3. Definitions:**

- i. **Net SGST:** Net SGST to be considered for reimbursement means that the eligible unit will be entitled to get reimbursement of SGST amount paid through cash ledger against the output liability of SGST on sale of eligible products. The eligible unit shall first have to utilize all the eligible ITC including eligible ITC of IGST available in its Credit Ledger, against the SGST output liability, before adjusting the SGST amount through Cash Ledger.
- ii. **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.
- iii. **Mega Project:**  
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 Projects.
- iv. **Large Project:**  
Investment in Plant and Machinery more than INR 50 crore and turnover greater than INR 250 crore (over and above of limit of Medium units defined by GoI under the MSMED Act, 2006, or as amended by GoI from time to time).
- v. **Medium Enterprises:**  
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 GoI under the MSMED Act, 2006 from time to time.
- vi. **Small Enterprises:**  
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.
- vii. **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.
- viii. **Thrust Sectors:**
1. 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 may be amended by HEPB from time to time.

- ix. **Data Centre Unit:**  
A physical facility that enterprises and cloud service providers use to store and manage their business-critical applications and information on a network of IT servers. The facility typically comprises of DC Server Room that has server racks, storage racks and networking equipment, NOC (Network Operation Centre) Room, Centralized Building Management System (BMS room), Help/ Desk area and Testing/ Lab room, Electrical Room (Power Supply Room), Telecom Room, UPS and Battery Room, AHU (Air Handling Units) and Fire Suppression System.
  - x. **Co-location Facility:**  
A standalone building in which multiple companies share space for storing and running their IT and/or network equipment, akin to a multi-tenant office building; the co-location facility provides the building, cooling, power, bandwidth and physical security while the customer provides servers and other storage equipment, which is used for data management and storage. Space in the facility is often leased by the rack, cabinet, cage or room.
  - ix. **Import Substitution Enterprises:**  
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.
  - x. **Start-up:**  
As defined by Department of Electronics and Information Technology, Haryana, from time to time and registered with Startup Haryana.
  - xi. **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.
  - xi. **Service Enterprises:**  
Health Care, Education (Skills Development, Training-cum-incubation centres), IT, Bulk courier Services, R&D centers/ Labs, 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].
- 4. Eligibility Criteria of the Industrial Units:**
- (a) The Industrial Units must comply with the following conditions:
    - (i) The Ultra, Mega and Large units shall file IEM with Department for Promotion of Industry and Internal Trade, GoI and the Micro, Small and Medium enterprise shall file Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM) on the portal for statistical purpose, at any stage.
    - (ii) The unit shall obtain Goods & Services Tax (GST) registration.
    - (iii) The new investment in land, building, plant & machinery shall only be considered while working out eligible Fixed Capital Investment.
    - (iv) The unit should not have been placed in the restrictive list as notified by the State government from time to time.
    - (v) The unit should have obtained NOC/CLU from competent Authority if applicable.
    - (vi) The unit should be in commercial production.
    - (vii) The unit should be in regular production at the time of disbursement and the subsidy shall not be released to the closed unit.

- (viii) The incentive shall exclude any refunds entitled to be obtained by the taxpayer on account of exports or deemed exports.
  - (ix) The incentive shall not apply to any tax that may become payable due to any show-cause notice issued by the department on the grounds of collusion, fraud, misinterpretation and other similar grounds mentioned in the GST law requiring penal action.
  - (x) The incentive shall not be given in respect of any tax credits which the tax payer has failed to avail on any grounds whatsoever (e.g. late filing of prescribed return or fraudulent conduct of supplier etc.).
  - (xi) Only the eligible products shall be manufactured under the unit availing the scheme and the benefit of the scheme shall be restricted to the eligible products.
  - (xii) No other business shall be conducted from the registration under which the scheme is availed.
  - (xiii) The Eligible Enterprise Unit (EEU) shall first exhaust the available credit while discharging its output liability towards State GST.
  - (xiv) Regarding grant of Investment Subsidy benefit on State GST in case of expansion/diversification, such units shall be required to obtain new GST TIN No. for maintaining separate accounts pertaining to manufacturing and sale of products.
  - (xv) The Eligible Enterprise Unit (EEU) in case of expansion/ diversification will obtain separate registration under GST for such expansion/diversification. The separate books of accounts will be maintained by such units for existing unit as well as the expanded unit. The turnover of existing units should not be lower than the average sales turnover for the previous three years, or lesser period if the existing unit is in operation for less than three years, as the case may be, during the period of investment subsidy entitlement. In case separate registration is not feasible for a unit of expansion at the same business place, the highest turnover reflected by the existing unit in the last three years will be considered as the turnover of the existing unit during the period of investment subsidy entitlement. Any failure of the EEU to comply with the above conditions will render it liable for withdrawal of the benefit of the Investment subsidy entitlement for the remaining eligibility period. The DETC certificate to be issued as per performa in Annexure-IV/ IV-A/IV-B.
  - (xvi) In case of units which have opted for composition levy U/s 10 of the Haryana GST Act, 2017, the incentives shall be linked to the amount paid by such unit to the State and quantum of reimbursement provisioned shall be applied to the amount paid, as per the returns filed by the unit.
  - (xvii) If the eligible unit has shown its inter-state supplies as intra-state supplies through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then benefit to the eligible unit shall be liable to be cancelled with effect from the date of such contravention, and the eligible unit shall be liable to return forthwith the incentives availed together with interest @18%per annum.
  - (xviii) The investment subsidy amount released to the enterprise shall be liable to be recovered at any time if it is discovered that it has been obtained by fraud, deceit, misrepresentation, mis-statement or concealment of material facts.
  - (xix) The investment subsidy in lieu of Net SGST shall not be released to the unit in the following circumstances:
    - a. Disposal or transfer by the unit or any of its fixed assets adversely affecting its manufacturing or production capacity.
    - b. Closing down of its Industrial activities. In case, any unit remains out of production exceeding 06 months except beyond its control (Fire, Strike, Earthquake and any other natural calamity) then it will not be entitled for SGST benefit for that Financial Year.
- (b) “New Fixed Capital Investment” for purposes of benefit means investment in –
- (i) Land underuse
  - (ii) New construction

- (iii) New Plant and machinery (including Generating Set), tools and equipments which have not been used before in India.

**Note I.**— In case the unit is setup on leased land, the investment in new building construction shall be included in fixed capital investment only if the land is on irrevocable lease for a minimum period of ten years from the date of commercial production.

**Note II.**— Transfer of plant and machinery from the same or different unit anywhere else shall not be considered towards fixed capital investment of plant and machinery.

**Note III.**— The entire fixed capital investment made before going into commercial production and within 1 year thereon shall be considered while calculating eligible fixed capital investment for capping of benefit.

**Note IV.**— For Special Package of Incentives approved by Haryana Enterprises Promotion Board (HEPB) in case of Mega Projects - The entire fixed investment made prior to date of commercial production and within 3 years from date of approval of Special package of incentives by HEPB in case of Mega Projects shall be considered while calculating Eligible Fixed Capital Investment for capping of benefit. The HEPB shall also be competent to extend the period for grounding of investment in case of genuine reason of delay.

- (i) “New Industrial Unit” means an industrial unit which has come into commercial production on or after date of commencement of the policy i.e. 01.01.2021.
- (ii) “Expansion/ Diversification” means 50% additional investment in plant and machinery of the investment in plant and machinery of existing unit made in onego.
- (iii) “Existing unit” means an industrial unit which had come into commercial production before coming into force of the policy i.e. 01.01.2021.
- (iv) “Commercial Production” means and refers to the date of first sale bill issued by the industrial unit.

#### 5. Commencement and Applicability:

The Scheme shall commence with effect from 01.01.2021 and investment subsidy in lieu of net SGST shall be admissible for the units, which have gone into production on or after 01.01.2021 or which have taken effective steps for establishment of Industrial unit before 31.12.2025. The Industrial unit shall file Udyam Registration Certificate (URC) and Haryana Udhyam Memorandum (HUM), whichever is applicable.

“Effective steps” means an Industrial unit which fulfils the following conditions—

- (i) has arranged land or premises by way of purchase, allotment/ transfer, registered lease/rent;
- (ii) has obtained sanction for raising finance from financial institution if applicable or has made adequate arrangement for investments to the satisfaction of competent authority;
- (iii) has applied for CLU/NOC if applicable;
- (iv) such unit would start commercial production within two years *i.e.* before 31.12.2027 and in case of Mega Projects having special package of incentives, commercial production before 31.12.2028.

#### 6. Procedure

- a. Application on prescribed Form (Annexure-I) for the grant of Investment subsidy along with listed documents would be submitted to the Small and Medium Enterprises on web portal of the department within 03 months of closing of the financial year or date of notification of the scheme, whichever is later.
- b. 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. The deficiencies, if any, would be communicated to the applicant through portal 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.
- c. After completion of case, the unit shall be inspected by the concerned Joint Director/Deputy Director, District Industries Centre/ District MSME Centre for ascertaining new investment.
- d. In case, the deficiencies are not removed within prescribed period, the claim shall be filed by the Competent Authority, under intimation to the party through 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.

**7. Competent Authority for Sanction:**

- i. Haryana Enterprises Promotion Board shall consider and approve scheme for customized package of incentives for Ultra Mega Projects and Special package of incentives for Mega Projects over and above Standard package of incentives.
- ii. Director/ Director General, Industries & Commerce/Micro, Small and Medium Enterprises shall be competent authority for approval and sanction for Large and Mega Projects/Ultra Mega Projects.
- iii. Additional Director shall be competent authority for approval and sanction for Micro, Small & Medium Enterprises.

**8. Time Limit:**

An enterprise shall forfeit its entitlement for the investment subsidy on SGST, if it does not submit its claim, complete in all respects within three months of the closing of financial year for which incentive is being claimed or date of notification of the scheme, whichever is later.

**9. Interpretation/ Clarification:**

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

**10. Appeal**

An appeal against an order passed by the Competent Authority shall lie with the Administrative Secretary, Industries & Commerce, Haryana within a period of 30 days from the date of communication of orders appealed against. The orders passed by the Administrative Secretary, Industries & Commerce, Haryana in appeal shall be final.

**11. 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.

**12. Penal Action:**

- (i) At any time if it is found that assistance from government has been availed on the basis of any false information, 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 and shall be recoverable as arrears of land revenue.
- (ii) If the eligible unit has shown its inter-state supplies as intra-state supplies through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then benefit to the eligible unit shall be liable to be cancelled with effect from the date of such contravention, and the eligible unit shall be liable to return forthwith the incentives availed together with compound rate of interest @12%per annum and shall be recoverable as arrears of land revenue. The applicant shall be debarred from public procurement as a result of mismatch in facts and figures.

**13. 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 of Haryana,  
Industries and Commerce Department.

**Application format for claiming Investment subsidy on Net SGST.**

Sr. No.	Particulars	Details
1.	Name of the applicant (Authorized person of the unit)	
2.	Name & Address of the unit with telephone no. and e-mail	
3	Registered office address	
4	Name of the block in which unit is located and category(B/C/D)	
5	Category of the unit (Micro/Small/Medium/Large/ Mega/ Ultra Mega)	
6	Constitution of the Unit [Proprietary, Partnership, Pvt. Ltd., Public Ltd., LLP (Limited Liability Partnership), Co-operative Society]	
7	Date of Commencement of Commercial Production (as per first sale bill)	
8	IEM/Udyam Registration Certificate (URC) and Haryana Udhya Memorandum (HUM) No. and date	
9	Date of approval of Special Package of Incentives by HEPB in case of Mega Projects	
10	Item of manufacture/processing/ service	
11	Whether covered under Thrust Sector : 1. Auto, Auto Components & Light Engineering 2. Agro-based, Food Processing & Allied Industry 3. Textiles and Apparels 4. Electronics System Design & Manufacturing (ESDM) 5. Defence and Aerospace Manufacturing 6. Pharmaceutical & Medical Devices 7. Chemical and Petrochemicals 8. Large Scale Energy & Data Storage 9. Import Substitution 10. Essential Sector 11. Data Centres & Co-location Facility	
12	Whether the project is new/ expansion/diversification	
13	a) GST TIN No. of New Unit.	
	b) GST TIN No. of existing unit	
	c) GST TIN No. in case of expansion/diversification unit.	
14	Details of Total New Fixed Capital Investment in original value (Attach CA Certificate) i) Land ii) Building iii) Plant & Machinery/ Equipment (in case of expansion/ diversification furnish above Information regarding existing and additional investment separately )	
15	Details of net SGST deposited by the unit during the financial year for which claim has been filed (Attach DETC Certificate):	
(i)	Quarter ending 30.06.20_____	
(ii)	Quarter ending 30.09.20_____	



(iii)	Quarter ending 31.12.20_____	
(iv)	Quarter ending 31.03.20_____	
	<b>Total</b>	
16	Quantum of claim admissible as per scheme applicable	
17	Details of investment subsidy on net SGST claimed earlier year-wise.	
18	Date of commencement of commercial production (As per first sale bill).	

**19.** Self-attested copies of documents to be attached with the application:

- i. Copy of Certificate of Incorporation/ Partnership deed & partnership registration/ co-operative society registration.
- ii. Copy of Board resolution/ Power of attorney.
- iii. Copy IEM/Udyam Registration Certificate (URC) and Haryana Udhyam Memorandum (HUM).
- iv. Copy of letter of Special Package of Incentives approved by HEPB, if any.
- v. CA Certificate regarding fixed capital investment in land, building, Plant & machinery (**Annexure-II**) (existing and investment for expansion in case of existing units & investment for new units separately)/ **Annexure-II-A** in case of Special Package of Incentives approved by HEPB.
- vi. List of new Plant & Machinery (Date of purchase-Name of the Plant & Machinery/Equipment - Value in INR(**Annexure-III**)).
- vii. Copies of the purchase invoices of plant & machinery/ equipment in sequence of the details mentioned under Annexure-III.
- viii. Copy of GST Return/Audited balance sheet of the unit of last year (wherever applicable).
- ix. Certificate from Deputy Excise & Taxation Commissioner of concerned district regarding net State GST deposited by the unit during the Financial Year for which claim has been filed (**Annexure-IV or Annexure-IV-A or Annexure-IV-B**, whichever is applicable).
- x. Copy of first sale bill.
- xi. Copy of sale deed/ irrevocable lease deed.
- xii. Affidavit as per **Annexure-V**.

Signature of the applicant  
(with seal)

Undertaking/Declaration (to be submitted on non-judicial stamp paper of INR.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 \_\_\_\_\_  
and I have been authorized to file the claim of Investment subsidy on net SGST with the Department of  
Industries and Commerce, Haryana.

2. I have gone through all the conditions/criteria mentioned in the revised scheme of Investment Subsidy on net SGST and the same have been duly complied with.

3. I, do hereby affirm that the particulars given in the application are correct and further that:—

- (a) 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.
- (b) 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 assistance of INR \_\_\_\_\_ (Rupees \_\_\_\_\_) granted to unit at the compound rate of interest @12% per annum, which shall also be recoverable arrears of land revenue, 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.
- (c) In case, inter-state sales has been shown as intra-state sales through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then benefit to the eligible unit shall be liable to be cancelled with effect from the date of such contravention and the eligible unit shall be liable to refund forthwith the incentives availed together with compound rate of interest @12% per annum, which shall also be recoverable arrears of land revenue, besides facing legal action.

Dated:

Signature of the applicant  
(with seal)

**Annexure-II**

Certificate from Chartered Accountant regarding New Fixed Capital Investment (on CA letter head)

**To whom it may concern**

The records of M/s ..... with their regd. Office at..... and factory located at..... in respect of investment in new Fixed Capital Investment (original purchase value) of the company has been verified in accordance with criteria mentioned under clause 4(b) of the scheme. It is certified that the new Fixed Capital Investment as on date of commencement of commercial production..... and within further ..... Years (up to 2 years) stands as Rs.....as per detail given below:

- a) Land cost
- b) Building cost
- c) Plant & Machinery/equipment
- d) Total

and turnover of last financial year INR. .... (Rupees ..... )

- ❖ In case of expansion/ diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

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

Date. ....

UDIN No. ....

**Annexure-II-A****(For Special Package of Incentives approved by Haryana Enterprises  
Promotion Board (HEPB) in case of Mega Projects)**

Certificate from Chartered Accountant regarding New Fixed Capital Investment (on CA letter head)

**To whom it may concern**

The records of M/s ..... with their Regd. Office

at..... and factory located at ..... in respect

of investment in new Fixed Capital Investment (original purchase value) of the company has been verified in accordance with criteria mentioned under clause 4(b) of the scheme. It is certified that new Fixed Capital Investment (FCI) made before commencement of commercial production i.e. .... and within 03 years from date of approval of Special package of incentives by HEPB in case of Mega Projects..... (date of approval by HEPB) stands as INR. .... as per details given below:

(INR in lakhs)

Land cost	1st Year	2nd Year	3rd Year
Building cost			
Plant & Machinery/ equipment			
Total			

- ❖ In case of expansion/ diversification, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

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

Date. ....

UDIN No. ....

**Annexure-III**

Details of new Plant and Machinery/Equipment of the unit i.e. M/s \_\_\_\_\_ :

<b>Sr. No.</b>	<b>Name of Plant &amp; Machinery/ equipment</b>	<b>Name of the Supplier</b>	<b>Bill Number &amp; Date</b>	<b>Value (in INR)</b>

Dated:

Signature of the applicant  
(with seal)

## Annexure-IV

No.....

Dated. ....

## Net SGST Payment Certificate in case of New unit

Net SGST paid during the Financial Year _____ to be obtained from concerned Deputy Excise and Taxation Commissioner.		
1.	Name and Address of the Industrial Unit	
2.	Office Address:	
3.	SGST Registration No.:	
4.	Goods/Products manufactured by the unit:	
5.	Date of Commencement of Commercial Production	
6.	Total Net SGST paid under HVAT Act, 2003/SGST on goods produced by the unit at _____ and sold in Haryana for the Financial year _____ is certified asunder:	
(i)	Quarter ending 30.06.20 _____	
(ii)	Quarter ending 30.09.20 _____	
(iii)	Quarter ending 31.12.20 _____	
(iv)	Quarter ending 31.03.20 _____	
	<b>Total</b>	
7.	Financial year for which the Tax has been paid.	
8.	It is also certified that no refund whatsoever has been made to the unit out of the above amount given in Sr. No. 6.	

**Note.**— This certificate has been issued strictly as per provisions contained in the notification of the scheme of “Investment Subsidy on SGST” dated \_\_\_\_\_.

Deputy Excise & Taxation Commissioner  
District \_\_\_\_\_

## Annexure-IV-A

No. ....

Dated: .....

**Net SGST Payment Certificate in case of Expansion/ Diversification with separate GST No. for expansion unit**

Net SGST paid during the Financial Year _____ to be obtained from concerned Deputy Excise and Taxation Commissioner.		
1.	Name and Address of the Industrial Unit	
2.	Office Address:	
3.	(i) GST TIN No. of existing unit.	
	(ii) GST TIN No. of Expanded/Diversified Unit.	
4.	Goods/Products manufactured by the existing units	
5.	Goods/Products manufactured by the Expanded/Diversified Unit:	
6.	Date of commercial production of expanded unit	
7.	Average Sales turnover of the existing unit for the last three years or lesser period if existing unit has been in operation for less than three years as the case may be i.e. before the date of commercial production of expanded unit.	
8.	Sales Turnover of current year of existing unit.	
9.	Total Net SGST paid under HVAT Act, 2003/SGST under HGST Act, 2017 on goods produced by the Expansion/Diversification unit at _____ (location of the unit) and sold in Haryana for the Financial year _____ is certified as under:	
(i)	Quarter ending 30.06.20_____	
(ii)	Quarter ending 30.09.20_____	
(iii)	Quarter ending 31.12.20_____	
(iv)	Quarter ending 31.03.20_____	
	<b>Total</b>	
10.	Financial year for which the Tax has been paid.	
11.	It is also certified that no refund whatsoever has been made to the unit out of the above amount given in Sr. No. 8.	

**Note.—** This certificate has been issued strictly as per provisions contained in the notification of the scheme of “Investment Subsidy in lieu of Net SGST” dated -----.

Deputy Excise & Taxation Commissioner  
District \_\_\_\_\_

## Annexure-IV-B

No. ....

Dated: .....

**Net SGST Payment Certificate in case of Expansion/ Diversification with common GST No. for expansion unit**

Net SGST paid during the Financial Year _____ to be obtained from concerned Deputy Excise and Taxation Commissioner.		
1.	Name and Address of the Industrial Unit	
2.	Office Address:	
3.	GST TIN No. of existing unit.	
4.	Goods/Products manufactured by the existing units	
5.	Goods/Products manufactured by the Expanded/Diversified Unit:	
6.	Date of commercial production of expanded unit	
7.	In case separate GST registration is not feasible for expansion at the same business place then turnover of the existing unit in the last 03 years i.e. before date of commercial production of expanded unit.	Year 20 _____ Year 20 _____ Year 20 _____
8.	Sales Turnover of current year of existing as well as expansion unit.	
9.	Total Net SGST paid under HVAT Act, 2003/SGST under HGST Act, 2017 on goods produced by the Expansion/Diversification unit at _____ (location of the unit) and sold in Haryana for the Financial year _____ is certified as under:	
(i)	Quarter ending 30.06.20 _____	
(ii)	Quarter ending 30.09.20 _____	
(iii)	Quarter ending 31.12.20 _____	
(iv)	Quarter ending 31.03.20 _____	
	<b>Total</b>	
10.	Financial year for which the Tax has been paid.	
11.	It is also certified that no refund whatsoever has been made to the unit out of the above amount given in Sr. No. 8.	

**Note.**— This certificate has been issued strictly as per provisions contained in the notification of the scheme of “Investment Subsidy in lieu of Net SGST” dated \_\_\_\_\_ .

Deputy Excise & Taxation Commissioner  
District \_\_\_\_\_



**Annexure-V**

Affidavit (to be submitted on non-judicial stamp paper of INR10/- (Min) duly sworn before a Notary Public affixed with Notary Stamp, Notary Seal & Notary Registration Number or First Class Magistrate).

I \_\_\_\_\_ [Proprietor/Partner/Director/Authorized Person] of M/s \_\_\_\_\_ situated at \_\_\_\_\_ engaged in the manufacturing of \_\_\_\_\_ do hereby solemnly affirm and declare as under:

1. That there is no change in constitution of the unit.
2. That the unit has not been leased out/rented out/sold out to some other party.
3. That our unit is working regularly and the machinery installed is intact.
4. The unit has not shown its inter-state supplies as intra-state supplies through intermediary/marketing network/or any other middle man, either directly or indirectly controlled by it.
5. That 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 or any violation of the eligibility criteria/conditions of the scheme.
6. I hereby undertake to refund the entire amount of assistance of INR \_\_\_\_\_ (Rupees \_\_\_\_\_), with compound rate of interest @12% per annum, granted to the unit, which shall also be recoverable arrears of land revenue, besides facing legal action in case facts contained in the application are proved to be wrong at any stage.

DEPONENT

**Verification**

Verified that the above contents are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

DEPONENT

Signature of Authorized signatory and seal