



Haryana Government Gazette

EXTRAORDINARY

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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 contained under Clause 4 (a)(xv) of the Investment Subsidy on VAT/SGST notified *vide* no. 25/01/2020-4IB-I dated 08 January, 2020, the Governor of Haryana is pleased to add performa of DETC Certificate “in case of Expansion/ Diversification with common GST No. for expansion unit” which may be placed under Annexure IV- B for submitting the claim application on the web portal of the department.

4. Eligibility Criteria of the Industrial Units:

(a) The Industrial Units must comply with the following conditions:

- (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.

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

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 _____	
	Total	
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 _____

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_____	
	Total	
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 _____	
	Total	
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 on SGST" dated -----.

Deputy Excise & Taxation Commissioner
District _____