

HARYANA GOVERNMENT
INDUSTRIES & COMMERCE DEPARTMENT
DIRECTORATE OF MICRO, SMALL & MEDIUM ENTERPRISES

Notification

The 5th July, 2023

No. 12/03/2022-11B-II - In pursuance to the Haryana AatmaNirbhar Textile Policy 2022-25 notified in Gazette vide No.12/03/2022-11B-II dated 19.12.2022, the Governor of Haryana is pleased to notify "Investment Subsidy in lieu of Net SGST" for textile units of various categories as per details given below:

1. Objective

The main objective of the scheme is to encourage investments in the textile sector. Through this scheme, Government will provide fiscal incentive of Investment subsidy on SGST for Micro, Small, Medium, Large, Mega and Anchor units.

2. Quantum of Assistance for Textile Units

(i) Anchor Units:

40% of Net SGST for 6 Years in 'B' Category blocks with cap of 100% of FCI; 50% of Net SGST for 7 Years in 'C' Category blocks with cap of 125% of FCI; 50% of Net SGST for 8 years in 'D' Category blocks with cap of 150% of FCI.

(ii) Mega Units:

40% of Net SGST for 7 Years in 'B' Category blocks with cap of 100% of FCI; 50% of Net SGST for 8 Years in 'C' Category blocks with cap of 125% of FCI; 50% of Net SGST for 10 years in 'D' Category blocks with cap of 150% of FCI.

(iii) All other Textile Units:

25% of Net SGST for 8Years in 'B' category blocks with cap of 100% of FCI; 50% of Net SGST for 10 Years in 'C' and 'D' category blocks with cap of 125% of FCI.

Note: The benefit shall also be applicable to units undergoing 25% additional investment in plant and machinery for expansion/ diversification of existing unit with cap of 100% of new fixed capital investment on expanded FCI.

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) Existing Enterprise: Any project existing and in operation prior to notification of this policy and any project undertaking expansion/diversification/modernization during the operative period of the policy.
- (iii) New Industrial Enterprise: Means an enterprise established and commencing commercial production during the operative period of this policy. The existing enterprise undertaking expansion/diversification at different location shall also be considered as New Enterprise.
- (iv) Micro Enterprise: Investment in Plant and Machinery or Equipment does not exceed INR 1 crore and turnover does not exceed INR 5 crore as amended under the MSMED Act, 2006 or as amended by GoI from time to time.
- (v) Small Enterprise: Investment in Plant and Machinery or Equipment does not exceed INR 10 crore and turnover does not exceed INR 50 crore as amended under the MSMED Act, 2006 or as amended by GoI from time to time.
- (vi) Medium Enterprise: Investment in Plant and Machinery or Equipment does not exceed INR 50 crore and turnover does not exceed INR 250 crore as amended under the MSMED Act, 2006 or as amended by GoI from time to time.
- (vii) Large Enterprise: Investment in Plant and Machinery greater than INR 50 Crore and turnover greater than INR 250 Crore (over and above the of limit of Medium units defined under the MSMED Act, 2006 or as amended by GoI from time to time).
- (viii) Mega Projects: Project having minimum Fixed Capital Investment (FCI) of INR 200 Crore in 'B' category blocks, FCI of over INR 100 Crore in 'C' category blocks and FCI of over INR 75 Crore in 'D' category blocks. The project undertaking expansion/ diversification and identified service enterprises with same criteria of investment shall also be treated as Mega Project.

- (ix) Anchor Unit: An enterprise with Fixed Capital Investment (FCI) or employment as defined in the table below with at least 75% of the total unskilled employment to people of Haryana domicile and at least 30% of overall employment to the people of Haryana domicile or as notified by State Government.

Block	Fixed Capital Investment OR Employment
Block – B	More than INR 400 Crore OR 1200 persons
Block – C	More than INR 300 Crore OR 900 persons
Block – D	More than INR 250 Crore OR 750 persons

- (x) Textile Sector/Textile Enterprises: The term 'Textile sector/Textile enterprises' shall include all units which are engaged in various value chain activities of the industry such as Ginning & Pressing, Spinning, Recycled PSF manufacturing, Weaving, Tufting, Dyeing & Processing, Technical textiles (including non-woven), Knitting, Garment/Made-ups/Apparels, Machine Carpeting, Extruding, Machine Embroidery and any other activities/process like crimping, texturizing, twisting, winding, sizing etc. and Textile machine manufacturing.
- (xi) Expansion/ Diversification/ Modernization: Existing enterprise taking up expansion and/or diversification with or without forward/backward integration, with investment more than 25% of its existing gross fixed capital investment, as on date of initiating expansion/diversification and commencing production of said expansion/diversification during the operative period of the policy shall be treated as expansion/diversification. The expansion should be completed within 18 months of its initiation.
- (xii) Fixed Capital Investment: Means original value of investment made in plant & machinery, civil works such as factory sheds and buildings, Laboratories for research and quality testing, laboratory equipment, utilities for power, fuel and water supply and other misc. fixed assets before a unit commences expansion/diversification/modernization.
- (Excluded Items: Cost of Land, Land Development, Pre-operative & preliminary expenditure, Working Capital, Interest during Construction and general civil works such as roads, drains, office infrastructure, etc.)

4. Commencement and Applicability

The Scheme shall commence with effect from 19.12.2022 and investment subsidy in lieu of net SGST shall be admissible for the units, which have

gone into production on or after 19.12.2022 or which have taken effective steps for establishment of industrial unit before 18.12.2025.

“Effective Steps” means an industrial unit which fulfils the following condition:

- (i) Has arranged land or premises by way of purchase, allotment/transfer, registered lease/rent;
- (ii) Has obtained sanction from 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. 18.12.2027.

5. Eligibility

A. The Industrial Manufacturing Units which complies with the following conditions will be eligible for availing benefits under this scheme:

- I. The Anchor, Mega & Large units shall file IEM with Department for Promotion of Industry and Internal Trade, GoI and the Micro, Small and Medium enterprise shall file Udhyam Registration Certificate (URC). Haryana Udhyam Memorandum (HUM) to be filed by all units.
- II. The unit shall obtain Goods & Services Tax (GST) registration
- 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. The unit should be in regular production at the time of disbursement and the subsidy shall not be released to the closed unit.
- VII. The incentive shall exclude any refunds entitled to be obtained by the taxpayer on account of exports or deemed exports.
- VIII. 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.

- IX. The incentive shall not be given in respect of any tax credits which the taxpayer has failed to avail on any grounds whatsoever (e.g., late filing of prescribed return or fraudulent conduct of supplier etc.).
- X. 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.
- XI. No other business shall be conducted from the registration under which the scheme is availed.
- XII. The Eligible Enterprise Unit (EEU) shall first exhaust the available credit while discharging its output liability towards State GST.
- XIII. 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 (*This clause is as per the revised notification of "Investment Subsidy in lieu of Net SGST" scheme of HEEP 2020 and the same can be amended by the Government from time to time*).
- XIV. 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.
- XV. 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.

XVI. 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.

XVII. 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 1year thereon shall be considered while calculating eligible fixed capital investment for capping of benefit.

6. Procedure

- (i) Application on prescribed Form (Annexure-I) for the grant of Investment subsidy along with listed documents should be submitted

to the Director General, Directorate of Micro, Small and Medium Enterprises, on the web portal of the Directorate within three months of closing of financial year or date of notification of the scheme, whichever is later.

- (ii) The application would be processed and examined by the Joint Director/Deputy Director, District MSME Centre. He/she 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 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.
- (iii) 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.

7. Time Limit

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

8. Competent Authority for Sanction

The Director General, Directorate of MSME shall be the competent authority for approval and sanction.

9. Interpretation/ Clarification

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

10. Appeals

- (i) An Appeal against the order passed by the Additional Director, MSME shall lie with the Director General, Micro, Small and Medium Enterprises within a period of 30 days from the date of communication of order appealed against.
- (ii) Appeal against the orders passed by the Director General, 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.

- (iii) The orders passed by the Administrative Secretary, Industries & Commerce, Haryana in appeal shall be final.

11. Power to condone delay in submission of application:

- (i) The Director General, 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.
- (ii) 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.

Dated, Chandigarh
the, 27th June, 2023

Anand Mohan Sharan, IAS
Additional Chief Secretary to Govt. Haryana,
Industries & Commerce Department

Annexure – I

Application Form for claiming Investment Subsidy on Net SGST

S. No.	Particulars	Details
1.	Name of the applicant (Authorized person of the unit)	
2.	Name and address of the unit with contact no. and email	
3.	Registered office address	
4.	Name of block in which unit is located and category of block i.e., B/C/D	
5.	Category of unit (Micro/Small/Medium/Large/Mega/Anchor)	
6.	Constitution of the unit [Proprietary, Partnership, Pvt. Ltd., Public Ltd., LLP (Limited Liability Partnership) and Co-operative society]	
7.	Date of commencement of commercial production (as per first sale bill)	
8.	Industrial Entrepreneur Memorandum (IEM), Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM) No. & Date	
9.	Item of manufacturing/processing	
10.	Whether the project is new/expansion/diversification/modernization	
11.	(a) GST TIN No. of New unit (b) GST TIN No. of Existing Unit (c) GST TIM No. in case of expansion/diversification/modernization unit	
12.	Details of Fixed Capital Investment: (i) Land (ii) Building (iii) Plant & Machinery/ Equipment (iv) Others Total	

	(in case of expansion/ diversification/modernization furnish above Information regarding existing and additional investment separately)	
13.	<p>Details of net SGST deposited by the unit during the financial year for which claim has been filed (Attach DETC Certificate):</p> <p>(i) Quarter ending 30.06.20__</p> <p>(ii) Quarter ending 30.09.20__</p> <p>(iii) Quarter ending 31.12.20__</p> <p>(iv) Quarter ending 31.03.20__</p> <p>Total</p>	
14.	Quantum of claim admissible as per scheme applicable	
15.	Details of investment subsidy on net SGST claimed earlier year-wise	

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

- (i) Copy of Industrial Entrepreneur Memorandum (IEM), latest Udhyan Registration Certificate (URC) and Haryana Udhyan Memorandum (HUM).
- (ii) Certificate of Incorporation/ Registered Partnership Deed with concerned DIC/ Co-operative Society Registration
- (iii) Copy of Board Resolution/ Power of Attorney
- (iv) 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).
- (v) List of new Plant & Machinery (Date of purchase-Name of the Plant & Machinery/Equipment – Value in INR(Annexure-III).
- (vi) Copies of the purchase invoices of plant & machinery/ equipment in sequence of the details mentioned under Annexure-III.
- (vii) Copy of GST Return/Audited balance sheet of the unit of last year (wherever applicable).
- (viii) 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).

- (ix) Copy of first Sale bill.
- (x) Copy of sale deed/Registered lease deed
- (xi) Affidavit as per Annexure – V

Date: _____

Signature of applicant
(with seal)

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 _____ and I have been authorized to file the claim of Investment Subsidy on Net SGST with the Directorate of MSME, Haryana.

2. I have gone through all the conditions/criteria mentioned in the 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.

Date: _____

Signature of applicant
(with seal)

Annexure – II

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

To whom it may concern

This record 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 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 INR _____ 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/modernization, 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

Dated: _____

UDIN _____

Annexure – III

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

S. No.	Name of Plant & Machinery/ Equipment	Name of Supplier	Bill Number & Date	Value (in INR)

Date: _____

Signature of 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__	
	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 in lieu of Net 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 unit:	
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 unit:	
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 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 middleman, 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