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PART-I

Notifications, Orders and Declarations by Haryana Government

HARYANA GOVERNMENT

INDUSTRIES AND COMMERCE DEPARTMENT

Notification

The 6th December, 2022

No. 02/02/2022-11B-II.— In pursuance of the Government of Haryana's Budget 2022-23 announcement to provide support to the industries for the MSME, Large, Mega and Ultra-Mega sector located in Haryana on shifting to cleaner fuels, the Governor of Haryana is pleased to notify the Scheme of "VAT Assistance in operating Industries on cleaner fuels". The scheme will consist of the following provisions: -

1. Objective:

The Government recognizes that industries in the Haryana are being pushed to shift to cleaner fuels including natural gas, due to concerns arising from the severity of air pollution. The shift would increase the cost of production for industries affecting their competitiveness. To help them remain competitive, Hon'ble Chief Minister of Haryana has announced in the budget speech of 2022-23, that 50% reimbursement on VAT collected on natural gas (piped or compressed) from industries in the MSME, Large, Mega and Ultra-Mega sector for a period of two years. This is in recognition of the need to promote industrial development within the principle of sustainable development.

- i. To promote a clean environment and support sustainable development in the State using cleaner fuels.
- ii. To incentivize and encourage Industries to use ecologically friendly PNG/CNG/LPG in industries.
- iii. To assist Industries in compliance mandated by Commission for Air Quality Management in National Capital Region and Adjoining Areas (CAQM).

2. Quantum of Assistance:

50 per cent reimbursement on VAT consumed by the investor on natural gas (piped or compressed) on conversion to cleaner fuel used in the industries in the MSME, Large, Mega and Ultra-Mega sector in Haryana for a period of two years.

3. Definitions:

- (i) **CNG (Compressed Natural Gas):** Natural gas used as fuel, substitute for petrol, diesel or LPG, typically compressed to pressure.
- (ii) **PNG (Piped Natural Gas):** Natural Gas distributed through a pipeline network.
- (iii) **Boiler:** Means a pressure vessel in which steam is generated for use external to itself by application of heat which is wholly or partly under pressure when steam is shut off but does not include a pressure vessel,
 - (a) with capacity less than 25 litres (such capacity being measured from the feed check valve to the main steam stop valve);
 - (b) with less than one kilogram per centimeter square design gauge pressure and working gauge pressure; or
 - (c) in which water is heated below one hundred degrees centigrade;
- (iv) **VAT:** Value added tax is tax applicable on sale or purchase of goods payable under the Haryana Value Added Tax act 2003 or as amended from time to time. The sale or purchase of CNG/PNG entails VAT under the Haryana Value Added Tax Act, 2003.
- (v) **Micro Enterprises:** Investment in Plant and Machinery or equipment does not exceed INR 1 Crore and turn over does not exceed INR 5 Crore or as amended by GoI under the Micro, Small and Medium Enterprises Development Act, 2006 from time to time.
- (vi) **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 Micro, Small and Medium Enterprises Development Act, 2006 from time to time.
- (vii) **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 by GoI under the Micro, Small and Medium Enterprises Development Act, 2006 from time to time.
- (viii) **Large Enterprises:** Investment in Plant and Machinery greater than INR 50 crore and turn over greater than INR 250 crore (over and above the limit of medium units as defined under the MSMED Act, 2020 or amended by GoI from time to time).
- (ix) **Mega Project:** Project having minimum fixed Capital Investment (FCI) of INR 200 crore in Government approved industrial Estates/IMTs in Block A and all users under B Block, FCI of over INR 100 crore in C Block and FCI of over INR 75 crore in D Blocks. [Mega and ultra-mega units setting up in the state shall also be eligible for a special package of incentives as per HEEP 2020 and further Haryana's Flagship Industrial Policy (if and when released)].
- (x) **Ultra-Mega Project:** Project having minimum fixed capital investment of INR 6,000 crore in A Blocks, INR 4,500 crore in B Blocks, INR 3,000 crore in C Blocks and INR 1,500 crore in D Blocks.

4. Commencement and Applicability:

The Scheme shall commence from the date 01.04.2022 and shall be eligible for industries anywhere in the State who have shifted to cleaner fuels on or from 01.04.2022 and shall remain in operation for a period of 2 years.

5. Eligibility:

MSME, Large, Mega and Ultra-Mega Units operating in the districts of the Haryana who have converted to cleaner fuels like CNG/PNG/LPG shall be provided financial support by way of reimbursement of VAT on purchase of CNG/PNG/LPG.

The units under the restrictive list of the industries notified under HEEP-2020 shall not be applicable for this assistance.

The eligible Units shall also comply with the following conditions: -

- i. The unit should have IEM/Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM).
- ii. The unit should have obtained NOC/CLU from Competent Authority if applicable.
- iii. The unit should be in regular commercial production at the time of disbursement and the subsidy shall not be released to a closed unit.
- iv. The units shall follow the guidelines released by Commission for Air Quality Management in National Capital Region and Adjoining Areas from time to time.

6. Procedure:

- 6.1. Application on prescribed Form (**Annexure-I**) for the grant of assistance, along with listed documents would be submitted to the Director General, Micro, Small and Medium Enterprises/Industries & Commerce, on the web portal of the department within 3 months of the end of the financial year or from the date of notification of the scheme, whichever is later.
- 6.2. The application would be processed and examined by the Joint Director/Deputy Director, District MSME Centre/ District Industries 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. An enterprise shall not be required to submit any additional document other than specified under **Annexure-I** unless required for establishing genuineness of the claim.
- 6.3. In case the deficiencies are not removed within the prescribed period, the claim can be forfeited by the Competent Authority, after intimation to the applicant through an e-mail and official letter.

7. Competent Authority for sanction:

The Director General, Industries and Commerce shall be competent authority for sanction of the subsidy pertaining to large, Mega and Ultra-Mega Units and Director General, Micro Small and Medium Enterprises shall be competent Authority for sanction of the subsidy pertaining to MSMEs.

8. Interpretation/Clarification:

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

9. 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.

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

- (a) The Director General, Industries and 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, the applicant shall refund assistance with compound rate of interest @ 12% per annum and face legal action. The applicant shall also be debarred from grant of any incentives/assistance from the State Government. 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 also be debarred from public procurement as a result of mismatch in facts and figures.

12. Service Delivery Timeline

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

ANAND MOHAN SHARAN,
Additional Chief Secretary to Government of Haryana,
Industries and Commerce Department.

Annexure-I

Application format for claiming VAT Assistance in operating boilers on cleaner fuels

S.No	Particular	Details
1.	Name of the applicant (Authorized person of the unit)	
2.	Name & Address of the unit with telephone no. and e-mail	
3.	District	
4.	Registered office address	
5.	IEM/Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM)with date.	
6.	Category of the unit (Micro/Small/ Medium/Large/Mega/ Ultra-Mega)	
7.	Details of VAT deposited by the unit during the financial year for which claim has been filed (Attach CA Certificate – Annexure-III):	
i.	Quarter ending 30.06.20XX	
ii.	Quarter ending 30.09.20XX	
iii.	Quarter ending 30.12.20XX	
iv.	Quarter ending 30.03.20XX	
	Total	
8.	Details of VAT claimed in previous year (If applicable)	
Bank details for refund amount		
9	Bank Name	
10	Bank Account No	
11	Type of account (Savings / Current)	
12	Name of the Account Holder*	
13	IFS code	

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

- i. Copy of IEM/ Udyam Registration Certificate (URC) and Haryana Udyam Memorandum(HUM).
- ii. Certificate of Incorporation/ Partnership deed/Partnership registration/ Co- operative society registration.
- iii. Declaration by the applicant (as per **Annexure-II**) on non-judicial stamp paper of Rs. 50/- (Min) duly sworn before a Notary Public or First-Class Magistrate
- iv. CA Certificate of details of VAT submitted (Annexure-III).
- v. Copy of VAT Return/Audited balance sheet of the unit of last year
- vi. Change of Land Use (CLU)/ NOC from competent authority, if applicable.

Signature of the applicant
(with seal)

Annexure-II**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 VAT Assistance in operating Industries on cleaner fuels with the Department of Industries and Commerce/MSME, Haryana.

2. I have gone through all the conditions/criteria mentioned in this scheme "VAT Assistance in operating Industries on cleaner fuels" and the same have been duly complied with.
3. 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.
4. 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 assistance 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.

Dated:

Signature of the applicant
(With seal)

Annexure-III**Certificate from Chartered Accountant for VAT Payment Certificate**

No.....

Dated.....

VAT paid during the Financial Year _____		
1.	Name and Address of the Industrial Unit	
2.	Office Address:	
3.	VAT Registration No.:	
4.	Goods/Products manufactured by the unit:	
5.	Date of Commencement of Commercial Production	
6.	Total VAT paid under HVAT Act, 2003 on goods produced by the unit at _____	
(i)	Quarter ending 30.06.XX	
(ii)	Quarter ending 30.09.XX	
(iii)	Quarter ending 31.12.XX	
(iv)	Quarter ending 31.03.XX	
	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 VAT Assistance in operating boilers on cleaner fuels

Name & signature of the Chartered
Accountant with
stamps & CA membership Number
UDIN No-----
Date-----

Duly Verified by
Deputy Excise and Taxation Officer
District -
