

**OPERATIONAL GUIDELINES ON  
REIMBURSEMENT OF NET STATE GOODS AND SERVICE TAX  
(SGST) UNDER IPR- 2007**

(See Industries Dept. Resolution No. IND-HI2-POL-0003-2016- 5240/I., Bhubaneswar,  
the 18<sup>th</sup>.August, 2020)

1. **Short Title:** -Operational guidelines for reimbursement of **net** State Goods and Service Tax under Industrial Policy Resolution, 2007.
2. **Extent:** - It shall extend to the whole of the State of Odisha.
3. **Commencement:** - It shall be effective from the 1<sup>st</sup> Day of July 2017.
4. **Terms and Expressions:** -Terms and expressions used in this operational guideline shall have the same meaning as in Industrial Policy Resolution, 2007 notified vide Industries Department Resolution No.3391-XIV-HI-52 / 2007/I dated 02.03.2007, subsequent amendments made vide Industries Department Resolution No XIV-HI-100/11-15668 /I Dt. 22.12.2011, Resolution No XIV-HI-75/11-15674 /I Dt. 22.12.2011, Resolution No. XIV-HI-84 /14-1366 /I dated 03.03.2015, File No. 19372200052014- XIV-HI-84/2014-6523 /I Dt. 03.10.2015, Resolution No. XIV-HI-61/14(Pt)-7789 /I dated **09.12.2015**, Corrigendum- XIV-HI-61/14(Pt)-8212/I dated 29.12.2015, Resolution No. **IND-HI2-POL-0003-2016-5240/ I., Bhubaneswar, the 18<sup>th</sup>.August, 2020** and the Odisha Goods and Services Tax Act, 2017.
5. **Definitions / Explanations:-**
  - 5.1. "Input Tax Credit"- in relation to any tax period means the setting off of the amount of Input Tax or part thereof under section 41 of the OGST Act, 2017 by a registered person.
  - 5.2. "Output Tax"- in relation to any tax period means the tax leviable and payable under section 43 of the OGST Act, 2017 in respect of sale of any taxable finished goods manufactured by a registered person in the course of his business but excludes tax payable by him on reverse charge basis.
  - 5.3. "Finished products shall have the same meaning of "Finished Goods" – as defined in IPR-2007.
6. **Policy Provisions:-**

Para 18 of IPR 2007 as amended vide notification No. 5240/I., Bhubaneswar, the 18<sup>th</sup>. August, 2020

**18. GOODS AND SERVICES TAX (GST)**

**Para-18.1 deleted with effect from 1<sup>st</sup> July, 2017**

**Para-18.2 deleted with effect from 1<sup>st</sup> July, 2017**

**Para-18.3 deleted with effect from 1<sup>st</sup> July, 2017**

**Para 18.4: Net SGST Reimbursement for eligible Industrial Units which were receiving net VAT reimbursement except for Cement manufacturing / grinding units, Blast Furnace Slag based units w. e .f. 01.07.2017.**

- i. New Micro, Small & Medium Enterprises shall be eligible for reimbursement of 50% of **net SGST paid for the balance period out of the eligibility period of five (5) years from the date of starting commercial production** limited to 100% of fixed capital investment, provided that the **net SGST** reimbursement shall be applicable only to **the net tax paid in cash towards State component of GST in their returns**( GSTR-3B or GSTR-4 as the case may be) after adjustment of input tax credit against the output tax liability.
- ii. New industrial units in Priority Sector shall be eligible for reimbursement of seventy five percent (75%) of **net SGST paid for the balance period out of the eligibility period of five (5) years from the date of starting commercial production** limited to hundred percent (100%) of cost of fixed capital investment, provided that the **net SGST** reimbursement shall be applicable only to **the net tax paid in cash towards State component of GST in their returns**( GSTR-3B or GSTR-4 as the case may be) after adjustment of input tax credit against the output tax liability.
- iii. New industrial units in Thrust Sector shall be eligible for reimbursement of seventy five percent (75%) of **net SGST paid for the balance period out of the eligibility period of ten (10) years from the date of starting commercial production** limited to 200% of cost of fixed capital investment, provided that the **net SGST** reimbursement shall be applicable only to **the net tax paid in cash towards State component of GST in their returns**( GSTR-3B or GSTR-4 as the case may be) after adjustment of input tax credit against the output tax liability.
- iv. Existing industrial units taking up expansion/ modernisation/ diversification as defined in this IPR shall be eligible for reimbursement of net SGST for the balance period to the extent applicable to the industrial category as defined in sub Para 18.4 (i) to (iii) above subject to the condition that it shall be applicable only on increased commercial production over and above the existing installed capacity provided that the **net SGST** reimbursement shall be applicable only to **the net tax paid in cash towards State component of GST in their returns**( GSTR-3B or GSTR-4 as the case may be), after adjustment of input tax credit against the output tax liability.

**Para 18.5, Net SGST reimbursement in respect of multiplexes and cinema halls w. e .f. 01.07.2017.**

New Multiplex Cinema hall of at least 3 screens with minimum capital investment of Rs.3.00 crores and above with modern projection system, sound system, air conditioner Generator Set, furniture & fixtures etc where first fixed capital investment commences after the effective date shall be eligible for 100% reimbursement of **net State Component of GST for the balance period out of eligibility period of five (5) years starting from the date of its commissioning**. The eligibility for this incentive shall be certified by OFDC.

**7. Time frame for filing application: -**

7.1 Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.

7.2 The eligible entrepreneur shall submit his claim for reimbursement of net SGST for its period(s) of claim since introduction of GST **year-wise up to year 2019-20** within **six months** from the date of Notification of this Operational Guidelines. The claim for Net SGST reimbursement for subsequent eligible year(s) i.e. from **year 20-21 onwards** shall be filed **annually** within six months from the end of respective financial year.

## 8. Procedure:-

**8.1** Micro, Small & Medium Enterprises / Large Industries/ *other eligible industries in priority and thrust sector* satisfying the eligibility shall file application in duplicate (Medium Enterprises/ *other eligible industries in priority and thrust sector* in triplicate) in the prescribed form appended to this operational guideline at **Annexure -'A'** along with copies of all relevant documents as mentioned in the Checklist at **Annexure -'B'** and undertaking prescribed at **Annexure A-1** to the concerned General Manager, **RIC / DIC**.

Copies of the documents as indicated in the checklist shall be self - attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory.

If the claim is under the provisions of para 18.4 (iv) of IPR-2007, the industrial unit shall also furnish a statement in **Annexure-AA** apportioning the **net SGST** paid after adjustment of the corresponding Input Tax Credit on the quantum of sale of finished goods of E / M / D over and above the existing installed capacity during the period of claim.

Application for reimbursement of the Net SGST benefit for subsequent years, after 1<sup>st</sup> year / initial year of claim, during the eligible period shall accompany with the documents related to any change & valid statutory clearances / approvals only related to the year of claim so as to avoid repeated submission of documents.

**8.2** On receipt of application, the acknowledgement as prescribed at **Annexure- 'C'** shall be dispatched to the applicant / applicant unit duly signed by the General Manager, RIC / DIC / / authorized officer **on the day of receipt**. General Manager, RIC / DIC may authorize any of his officers for the purpose.

**8.3** On receipt of application for **net SGST** reimbursement with requisite documents, RIC / DIC shall make necessary scrutiny and transmit one set of the proposal within **7 days** of its receipt to concerned **to the Jurisdictional CT & GST Circle Head of the State Government** to certify the amount of net tax paid after adjustment of input tax credit against the output tax liability against the period of claim in the format prescribed **in the body of application form** under intimation to the concerned unit.

**8.4** In case of Medium Enterprise and *other eligible industries in priority and thrust sector*, RIC/DIC after examining the claim of the unit and making necessary scrutiny, the third set of application shall be transmitted to the Director of Industries, Odisha to assess the fixed capital investment made by the unit within 7 days of its receipt. **Later the second set of application with requisite documents along with certificate issued by jurisdictional CT & GST Circle Head of the State Government shall be transmitted to Directorate of Industries, Odisha, wherein RIC/DIC should certify IPR applicability, working status etc. under intimation to the applicant unit within 15 days of its receipt from jurisdictional CT & GST Circle Head.**

**8.5** Concerned **jurisdictional CT & GST Circle Head of the State Government** shall return the proposal with necessary certificate(s) issued in favour of unit to RIC / DIC / **IPICOL** and DI, Odisha within 15 days of its receipt at his end under intimation to the concerned unit.

**8.6** RIC / DIC shall examine the claim of unit coming under the category of Micro and Small Enterprises and assess the fixed capital investment made by the unit vis-à-vis schematic provisions till commencement of commercial production or completion of the project i. e two years from the date of starting first fixed capital investment as applicable, whichever is later and certify the same in the format prescribed at **Annexure- "D"**. Excess investment without proper justification shall not be considered for calculation of fixed capital investment for the purpose of net SGST reimbursement. Necessary sanction for reimbursement of Net SGST may be accorded in favour of eligible Micro & Small Enterprises by RIC / DIC in the format prescribed at **Annexure –"F" within 30 days** of receipt from concerned jurisdictional CT & GST Circle Head of the State Government. Similarly Director of Industries, Odisha on receipt of application from RIC / DIC in respect of Medium Enterprise and other eligible industries under priority & thrust sector assess the fixed capital investment made by the unit vis-à-vis schematic provisions till commencement of commercial production or completion of the project i. e. two years for Medium Enterprise and three years for rest from the date of starting first fixed capital investment as applicable, whichever is later and certify the same in the format prescribed at **Annexure- "D"**. Excess investment without proper justification shall not be considered for calculation of fixed capital investment for the purpose of net SGST reimbursement. After determining the eligibility of the proposals received from RIC /DIC, Director of Industries, Odisha shall accord necessary sanction in favour of *Medium Enterprise and other eligible industries in priority and thrust sector* in the format prescribed at **Annexure- "F" within 15 days** of its receipt.

**8.7** Reimbursement of net SGST in favour of Multiplex:-

**8.7.1** As regards New Multiplex Cinema Halls, within 7 days of receipt of Application for reimbursement of **net SGST**, RIC / DIC shall verify the veracity of facts concerning the claim and examining IPR applicability, transmit **one set of application** to OFDC to issue the eligibility certificate in the format prescribed at **Annexure- "E"** within **30 days**, under intimation to the concerned unit. In case of non-eligibility, the facts with reasons, if any shall be reported to the RIC/DIC.

**8.7.2** OFDC shall furnish the eligibility in the format prescribed at **Annexure- "E"** within 30 days to the Concerned **Jurisdictional CT & GST Circle Head of the State Government** under intimation to the concerned unit. The Tax Authority under GST shall furnish necessary certificate prescribed in the body of application in favour of unit to RIC / DIC **within 15 days** of its receipt at his end under intimation to the concerned unit.

**8.7.3** On receipt, RIC /DIC shall forward one set of application to DI, Odisha with requisite documents indicating IPR applicability, along with certificate(s) issued by OFDC & the concerned **Jurisdictional CT & GST Circle Head of the State Government** within **next 7 days**.

**8.7.4** Director of Industries, Odisha shall examine and determine the eligibility and accord necessary sanction in favour of the eligible unit in the format prescribed at **Annexure- "F"** within **15 days** of its receipt from RIC/DIC. Opinion of OFDC may be obtained in the matter, if felt necessary.

9. **Disbursement:** - Disbursement of sanctioned amount for reimbursement of Net **SGST or part thereof** shall be made by General Manager, RIC / DIC, in respect of Micro & Small Enterprises and by Director of Industries, Odisha in respect of all other cases including New Multiplex Cinema Halls within a period of 30 days of sanction **subject to availability of funds under the scheme**. Further, the disbursement may be deferred if the unit is found closed and may be effected on resumption of production / Operation.

10. **Rejection:-** In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit as early as possible not later than **60 days** of receipt of application by concerned General Manager, RIC / DIC / D.I Odisha in the format prescribed at Annexure – '**G**'.

#### 11. Funds & Audit:-

11.1 The Director of Industries, Odisha in consultation with RIC / DICs, **the Jurisdictional CT & GST Circle Head** & OFDC will estimate the annual requirement of funds for reimbursement of net SGST and furnish the requisition to the MSME Department & Industries Department for budget provision every year.

11.2 The State Government in MSME Department & Industries Department will provide funds to the **Director of Industries, Odisha**.

11.3 The Disbursing Agencies shall maintain regular accounts for each case and shall be accountable to the Audit & the State Government and furnish the utilization certificate in OGFR-7 (A) along with the list of beneficiaries disbursed with **net** SGST reimbursement / at the end of each financial year.

11.4 The A.G., Odisha, on receipt of such reports from Industries Department/ MSME Department, will cause audit of the accounts.

#### 12. Maintenance of Records:-

The receipt / approval / sanction / rejection / disposal of claim of unit shall be monitored both electronically & manually at RIC / DIC / Directorate of Industries, Odisha level.

13. **Recovery:-**The amount disbursed towards reimbursement of Net SGST and or any part thereof shall be recoverable with penal interest as decided by the authority on following events as per terms and conditions undertaken by the unit in the body of application form.

A. If the information furnished is found to be false/ incorrect / misleading or misrepresented and there has been suppression of facts / materials or disbursed in excess of the amount actually admissible for whatsoever reason.

B. If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.

C. If any part of the fixed assets is disposed of and not reported which affects eligibility & the maximum limit of net SGST reimbursement during the period of incentives.

14. The eligible units under the scheme may be identified by RIC /DIC / IPICOL / DI Odisha and details of the units be communicated to **the Jurisdictional CT & GST Circle Head of the State Government** well in advance, so that the units will be flagged by the Commissionerate of CT & GST in their data base for monitoring their

activities relating to their eligible claims. In order to avail of reimbursement, units will be required to disclose relevant information separately in their returns on the net tax paid which is to be reimbursed under the scheme. As tax returns **are self-assessed**, reimbursement to the unit will be made on the basis of eligibility and tax paid. If any unit is found to be deliberately furnishing wrong / false information, the incentives provided shall be withdrawn from the unit by MSME Department / Industries Department / Director of Industries, Odisha / General Manager, RIC / DIC as the case may be.

**15. Miscellaneous :-**

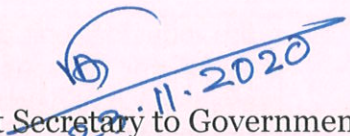
- a. Industrial Unit shall furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / IPICOL / D.I., Odisha during the period of incentives.
- b. Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the RIC/ DIC/ IPICOL / Directorate of Industries, Odisha by the unit.
- c. RIC/ DIC / **Jurisdictional CT & GST Circle Head** / D.I Odisha / IPICOL/ OFDC / Financer (Bank & FI), jointly or single may inspect the unit, if felt necessary.
- d. The State Government in MSME Department / Industries Department shall provide the funds. Disbursing Agencies shall maintain regular accounts for each case and shall be accountable for Audit and submission of Utilization Certificate.
- e. Time limits prescribed in this guideline are of working days only.
- f. This has been concurred in by Finance Department vide their File No. **FIN-ES2-MISC-0016-2019**.

**GOVERNMENT OF ODISHA  
INDUSTRIES DEPARTMENT**

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Memo No. 7658 /I., Bhubaneswar, dated 23.11.2020  
IND-HI2-POL-0011-2015

Copy forwarded to All Department/All Heads of Departments/All PSUs/All Revenue Divisional Commissioners/All Collectors/All DICs/All RICs/ Head, Portal Group, IT Centre, Secretariat, Bhubaneswar/All Section of Industries Department/Guard File for information & necessary action.

  
Joint Secretary to Government.

APPLICATION FOR REIMBURSEMENT OF NET SGST UNDER  
INDUSTRIAL POLICY RESOLUTION, 2007.

Application received after the due date / incomplete in any respect shall be liable for rejection

(Strike out whichever is not applicable)

M/s. \_\_\_\_\_

At/PO \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Industrial Unit)

TIN \_\_\_\_\_

**GSTIN** \_\_\_\_\_

To

The General Manager ,

Regional/District Industries Centre - - - - -

Sub: Application for reimbursement of Net SGST under IPR, 2007.

Sir,

In accordance with the provisions laid down at Para 18.4 / Para 18.5 of in Industrial Policy Resolution –2007 and its operational guidelines, the claim for **net SGST** Reimbursement is submitted for tax period ----- to ----- (Period of claim) with following particulars.

1	Category of the Unit		:	
	a	Micro / Small / Medium Enterprises / Large Industries	:	
	b	Priority Sector /Thrust Sector / Deemed Thrust Sector under clause- 15 of IPR2007 / Pioneer Unit in Thrust Sector / New Multiplex Cinema Hall	:	
	d	Existing industrial unit taking up E /M/ D	:	
2	Address of Registered office		:	
3	Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)		:	

4	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory		:			
5	EM-II/ UAN & Production Certificate (PC) / URC & Production Certificate(PC)/ IEM (Part-B) & Production Certificate(PC) / I L& Production Certificate(PC) No. and date		:			
6	Items of manufacture / activity			Original		E / M / D
	(Original / E / M / D )		:	Item	Quantity	Value
				Item	Quantity	Value
7	Direct employment generated / to be generated		:			
8	Date of starting commercial production					
	(Original / E / M / D )					
9	Date of first fixed capital investment i.e. land / building / plant & machinery and balancing equipment.		:			
10	Total capital investment	Schematic provisions	As on date	On completion	On account of Expansion / Modernisation / Diversification	
	(Head-wise)					
	a	Land & land development				
	b	Building & Civil construction				
	c	Electrification & electrical installations				
	d	Plant & Machinery				
	e	Other fixed assets of permanent nature				
	f	Margin money for Working Capital				
		Total				
11	Means of Finance		:	Original		E / M / D
	Internal sources					
	Financial Institution					
	Name of the Financial Institution					
	Date of sanction of Term loan					
	Amount of term loan availed		:			
12	Registration Number & Date (Issued by Commercial Tax Authority) GSTIN (Goods and Services Tax Identification Number). GSTIN is basically a 15-digit number)		:			



13		Certificate granted by District Administration to New Multiplex Cinema Hall for operation No & Date	
14		Details of net VAT / Entertainment Tax reimbursement sanctioned <b>earlier</b> under this IPR ( Details of period of Clams, Sanction Order(s), Date of Disbursement(s), etc	
15	a	Amount of net SGST paid on sale of finished goods / on account of operation in case of Multiplex cinema Hall against which the present reimbursement is claimed. ( Net SGST paid on sale of Trading Goods, if any may be mentioned, but should not be claimed for reimbursement)	
	b	Year / Period of claim	

I, Sri \_\_\_\_\_ s/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the industrial unit), TIN \_\_\_\_\_, GSTIN \_\_\_\_\_ certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha Industrial Policy –2007 and its operational guidelines.

I hereby undertake to repay / surrender the incentives or any part thereof availed with penal interest as decided by the authority-

- i. If the information stated above is found to be false/ incorrect / misleading or misrepresented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- ii. If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.

I hereby certify that this industrial unit has not applied / availed the incentives claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby undertake to furnish its audited Financial statements and other periodical statements of each financial year to the DIC / Directorate of Industries, Odisha during the period of incentives

Copies of relevant documents in support of information / facts furnished above are enclosed herewith.

Signature of the Proprietor / Managing Partner /

Managing Director / Authorised Signatory of

Date-

M/s -----

CT & GST, CIRCLE \_\_\_\_\_

Letter no----- Date-----

(Strike out whichever is not applicable)

Certified that

1. M / S \_\_\_\_\_ bearing **GSTIN** (Goods and Services Tax Identification Number). \_\_\_\_\_ **has paid net SGST for Rs \_\_\_\_\_ (in words) Rupees \_\_\_\_\_ after adjustment of input tax credit against the output tax liability for the year/ period \_\_\_\_\_ .**

Signature of CT & GST Circle Head

with seal & date.

**Annexure- A1**

**UNDERTAKING**

(Strike out whichever is not applicable)

From

M/s. \_\_\_\_\_

At/PO \_\_\_\_\_

Dist. \_\_\_\_\_

TIN \_\_\_\_\_

GSTIN \_\_\_\_\_

I / We hereby under take that claim for reimbursement of **net SGST** for Rs ----- ( In words)----- made for financial year (mention period) **does not relate to traded goods** ( Goods purchased for sale) and or include any penalty / interest and ----- is for sale of finished goods **exclusively manufactured** by the industrial units / **operation of Multiplex Cinema Halls.**

Signature of the Proprietor / Managing Partner /

Managing Director / Authorised Signatory of

M/s. -----

Date-

STATEMENT FOR APPORTIONMENT OF NET **SGST** PAID ON THE QUANTUM OF SALE OF  
FINISHED GOODS OF **E / M / D** ON INCREASE D COMMERCIAL PRODUCTION OVER  
AND ABOVE THE EXISTING INSTALLED CAPACITY

From

M/s. \_\_\_\_\_  
At/PO \_\_\_\_\_  
Dist. \_\_\_\_\_  
TIN \_\_\_\_\_  
GSTIN \_\_\_\_\_

I / We hereby furnish the information as below for availing net SGST reimbursement on incremental sale due to increased commercial production on account of E / M / D over and above the existing installed capacity.

**EXPANSION / MODERNISATION / DIVERSIFICATION**

(Strike out whichever is not applicable)

**TABLE-I**

**1. Information on installed capacity, production, sales and output tax  
(Relates to SGST)**

Original Installed Capacity as certified by DIC earlier			Incremental Installed Capacity on account of E/M/D			Installed capacity after E/M/D		
Items	Quantity	Value* (Rs)	Item	Quantity	Value* (Rs)	Item	Quantity	Value* (Rs)
(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
1)								
2)								
Total			Total			Total		
Total sale during the claim period				Sale eligible for incentive				
Items	Quantity	Value (Rs)	Output Tax**	Items	Quantity Total of (iv)(b) – Total of (i)(b)	Value (Rs) Total of (iv)(c) – Total of (i)(c)	Output Tax**	
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)	
1)								
2)								
Total				Total				

\* Take actual sale value of the goods during the claim period.

\*\* Here put the difference after deducting the notional tax value of (i)(c) from (iv)(d).

**TABLE-II**

(Relates to SGST)

2. Apportionment of Input Tax Credit (ITC) availed during the claim period						
Total input tax credit under IGST/SGST availed during the claim period	Total quantity of sale during the period	Value of total sale during the period	Quantity of incremental sale	Total value of incremental sale	Percentage of incremental sale to total sale ( $\frac{\text{IV}}{\text{III}} \times 100$ )	ITC availed under IGST/SGST to incremental sale at the same % worked out at (vi)

\*\*\* In case any industry fails to apportion the ITC in Table-II above, a separate calculation sheet may be attached apportioning the ITC on the incremental sale.

3.	Net SGST paid after adjustment of total input tax credit against total Output tax liability during the claim period.  (iv)(d) of Table-I – (i) of Table-II	Rs.
4.	Net SGST paid on incremental sale on account of increased commercial production after adjustment of input tax credit against Output tax liability during the claim period.  Total of (v)(d) of Table-I – (vii) of Table-II  (Amount eligible for reimbursement)	Rs.
I / We hereby certify that the information furnished as above is true and correct to the best of my knowledge and belief.		
Place-	Signature of the Proprietor / Managing Partner / Managing Director / Authorised Signatory of	
Date-	M/s.....	

## CHECK LIST

Copies of documents to be attached with the application shall be self-attested by Proprietor / Managing Partner/Managing Director / Authorized Signatory

(For subsequent years, after 1<sup>st</sup> year / initial year of claim, during the eligible period shall accompany with the documents related to any change & valid statutory clearances / approvals only related to the year of claim so as to avoid repeated submission of documents)

**(Strike out whichever is not applicable)**

1	Entrepreneurs Memorandum- II, IEM / Industrial License & Production Certificate for Original & E/M/D & Certificate on date of Operation in case of New Multiplex Cinema hall.
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association ) under Company Act-1956
4	Certificate of Priority Sector / Thrust Sector / Pioneer Unit in Thrust Sector / Deemed Thrust Sector (under clause- 15) issued by Director of Industries, Odisha
5	Certificate of eligibility issued by OFDC in favour of New Multiplex Cinema Hall
6	Approved DPR / Project Profile / Scheme –as the case may be for Original / E / M / D as defined in IPR / New Multiplex Cinema hall and Appraisal & approval documents in support of E/M/D <b>as defined in IPR</b>
7	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in case of Original / E / M / D /New Multiplex Cinema hall
8	Certificate on Date of Commercial production in case of Original / E / M / D
9	Certificate of Registration -GSTIN
10	Certificate granted by District Administration to New Multiplex Cinema Hall for operation No & Date
11	Term loan sanction order of OSFC / Banks / FI ( Original / E/ M/ D) / New Multiplex Cinema hall
12	Documents / Challans / e- challans in support of net SGST Paid during the period of claim
13	<b>Undertaking in the format prescribed at Annexure A-1</b>
14	<i>For apportion of SGST paid against the quantum of sale of finished goods of E / M / D over and above the existing installed capacity – Statement as prescribed at Annexure –AA.</i>
15	<i>Valid statutory clearances including consent to operate issued by OSPCCB</i>
16	<i>Documents in support of sanction accorded earlier</i>

(FOR OFFICE USE)

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- /

Letter No.----- / Date-----

Acknowledgement

(To be issued by authorized officer / General Manager, RIC / DIC / IPICOL on the day of receipt)

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

\_\_\_\_\_

Received the application for ----- under the provisions of INDUSTRIAL POLICY RESOLUTION -2007 and its operational guidelines along with documents mentioned below from M/s----- At/PO-----Dist. \_\_\_ on dt. ----through post / person/ online mode.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, RIC/ DIC

with seal & date-----

Annexure -C

(TO BE DISPATCHED TO THE APPLICANT)

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- /  
INDUSTRIAL PROMOTION AND INVESTMENT CORPORATION OF ODISHA LIMITED,  
IPICOL HOUSE, JANPATH, BHUBANESWAR.

Letter No.----- / Date-----

Acknowledgement

(To be issued by authorized officer / General Manager, RIC / DIC / IPICOL on the day of receipt)

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

\_\_\_\_\_

Received the application for ----- under the provisions of INDUSTRIAL POLICY RESOLUTION -2007 and its operational guidelines along with documents mentioned below from M/s----- At/PO-----Dist. \_\_\_ on dt. ----through post / person / online mode.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, RIC/ DIC

with seal & date-----

## VALUATION OF FIXED ASSETS

(Strike out whichever is not applicable)

1. We have verified the fixed assets acquired by M/s ----- located at ----- bearing EM-II / IEM (Part-B) / I.L No----- Dt.----- and Production Certificate No----- Dt.----- the valuation of fixed assets unit vis-à-vis schematic provisions till commencement of commercial production or completion of the project i. e two / three years from the date of starting first fixed capital investment is given here under.

Sl	Items of Fixed assets	Original		E / M / D	
		As per Scheme	Actual expenditure incurred	As per Scheme	Actual expenditure incurred
1	Land & land development				
2	Building & Civil construction				
3	Electrification & electrical installations				
4	Plant & Machinery				
5	Other fixed assets / Balancing equipment				
6	Loading, unloading, transportation, erection, Duties / Taxes etc				
	Total				

2. Justification for excess investment, if any.--

Signature & designation of authorized officer of D.I. Odisha /

General Manager ,RIC/ DIC -----

Date

Signature & designation of authorized officer of IPICOL & D.I. Odisha

for Joint assessment)

Date

OFFICE OF THE MANAGING DIRECTOR,  
ORISSA FILM DEVELOPMENT CORPORATION,  
Buxibazar, Cuttack

• (Strike out whichever is not applicable)

No----- Date -----

Certificate of Eligibility  
(New Multiplex Cinema Hall )

This is to certify that M/s. \_\_\_\_\_ At/PO \_\_\_\_\_ Dist. \_\_\_\_\_ (Location of the new Multiplex Cinema Hall /) bearing EM-II/ UAN & Production Certificate (PC) / URC & Production Certificate(PC)/ IEM (Part-B) & Production Certificate(PC) No----- Date----- is a new Multiplex Cinema Hall having ----- Screens ( at least 03 Screens) with modern Projection system, Sound system, Air conditioner, Generator Set, furniture & fixtures etc. It has commenced the first fixed capital investment on----- ( after the effective date- 02.03.2007) and the capital investment amounts to Rs.----- crores, ( minimum capital investment of Rs.3.00 crore & above.

It is a working unit and eligible for 100% reimbursement of net SGST ***for the balance period out of eligibility period of five (5) years for units starting operation before July 01,2017 or five (5) years from the date of commencement of operation for the units starting operation on or after July 01, 2017*** under the provisions of IPR-2007.

Signature of

Date

Managing Director



OFFICE OF THE GENERAL MANAGER, RIC/DIC----- / OFFICE OF THE  
DIRECTOR OF INDUSTRIES, ODISHA

(Strike out whichever is not applicable)

**Sanction Order**

Order No. \_\_\_\_\_ / Date: \_\_\_\_\_

Sanction is hereby accorded for Fifty percent / Seventy five percent/ hundred percent of net GST reimbursement paid for Rs. \_\_\_\_\_ In words (Rupees \_\_\_\_\_) only limited to 100% / 200% of fixed capital investment for the period from \_\_\_\_\_ to \_\_\_\_\_ i.e for 1<sup>st</sup> / 2<sup>nd</sup> / 3<sup>rd</sup> / 4<sup>th</sup> / 5<sup>th</sup> / 6<sup>th</sup> / 7<sup>th</sup> / 8<sup>th</sup> / 9<sup>th</sup> / 10<sup>th</sup> year of production// commissioning & additional period of 1<sup>st</sup> / 2<sup>nd</sup> year for over and above period specified (in case of Pioneer Unit) in favour of M/s. \_\_\_\_\_ At: \_\_\_\_\_ PO: \_\_\_\_\_ Dist.: \_\_\_\_\_ under provisions of Para 18.4 (i) / Para 18.4 (ii) / Para 18.4 (iii) / Para 18.4 (iv) / Para 18.5 of IPR,2007.

The amount sanctioned here is within / equal to the net **SGST** paid after adjustment of input tax credit against the output tax liability and within / equal to the maximum limit of 100% / 200% of fixed capital investment.

Further, the benefit is applicable only on increased commercial production over and above the existing installed capacity in case of Existing industrial unit taking up expansion / modernization / diversification as defined in IPR-2007.

The eligibility for this incentive has been duly certified by OFDC in favour of the captioned unit.

General Manager, RIC / DIC \_\_\_\_\_ /

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Commissioner of CT & GST, Odisha, Cuttack / CT & GST Circle, \_\_\_\_\_ for information & necessary action.

General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Sri \_\_\_\_\_ Proprietor / Mg Partner / Mg Director / Authorized Signatory of M/s----- At: \_\_\_\_\_ PO \_\_\_\_\_ Dist.: \_\_\_\_\_ for information.

General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Director of Industries, Odisha for information and necessary action.

General Manager, RIC / DIC \_\_\_\_\_

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Managing Director, IPICOL, IPICOL House, Janapath, BBSR for information and necessary action.

General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to General Manager, RIC / DIC \_\_\_\_\_ for information.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Secretary to Government, Industries Department / MSME Department for kind information.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Record Keeper / Guard File for information.

General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- /  
OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK.

Letter No.----- / Date-----

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

At \_\_\_\_\_

PO \_\_\_\_\_

Sub-Division \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Industrial Unit)

**GSTIN** \_\_\_\_\_

Sir,

This is to inform that your application for sanction -----  
-----filed on dt. \_\_\_\_\_ under IPR-2007 is rejected due to following reasons.

(Specify the reasons)

- 1.
- 2.
- 3.
- 4.

Signature of General Manager, RIC / DIC----- /

Director of Industries, Odisha

with seal & date-----.

