

— State Incentive

Electronic Systems in Uttarakhand

One Time Incentives

1. Land Cost Rebate

- **Land Rates Rebate under Mega Industrial and Investment Policy 2015**

- Large – Rebate of 15%, on SIIDCUL prevailing land rate
- Mega – Rebate of 25%, on SIIDCUL prevailing land rate
- Ultra-Mega – Rebate of 30%, on SIIDCUL prevailing land rate

2. Fixed Capital Rebate

- **Capital Subsidy - Under MSME Policy 2015 (As Amended in 2019)**

- Category A: 40% (Max up to INR 40 Lakh)
- Category B, B+: 35% (Max up to INR 35 Lakh)
- Category C: 30% (Max up to INR 30 Lakh)
- Category D: 15% (Max up to INR 15 Lakh)

**Capital Subsidy will be applicable on the fixed investment in factory building, plant & machinery*

3. Stamp Duty Exemption

- **MSME Policy 2015 (As Amended in 2019)**

- Category A, B, B+, C: 100% exemption
- Category D: 50% exemption

- **Mega Industrial and Investment Policy 2015**

- 50% exemption on Stamp duty for Large, Mega, Ultra Mega and Super Ultra Mega

4. Other Incentives

- **Patent Filling Cost Reimbursement**

- 100% of actual filling costs on awarded patents, subject to a maximum of INR 2 Lac for domestic patents and INR 5 Lakh for international patents as one-time Incentive. (Only for Companies having their HQs in Uttarakhand)

- **ETP Subsidy**

- Mega Industrial and Investment Policy 2015
- 30% up to a maximum of INR 50 Lakhs

- **Land Registration Fees** under Mega Industrial and Investment Policy 2015

- Land registration fee @INR 1/- per INR 1000/-

Recurring Incentives

1. SGST Reimbursement

- **SGST Concession - Under MSME Policy 2015 (As Amended in 2019)**

- Category A: 100% for the first 5 years and 90% thereafter
- Category B, B+: 100% for the first 5 years and 75% thereafter

**The SGST after adjustment of ITC on sale of finished product (B2C) will be reimbursed from the date of commencement of production of the unit for 5 years*

**Only manufacturing units are eligible to avail SGST Reimbursement*

- **SGST Concession under Mega Industrial and Investment Policy 2015**

- Large: 30%
- Mega / Ultra Mega/ Super Ultra Mega: 50%

**The SGST after adjustment of ITC on sale of finished product (B2C) will be reimbursed from the date of commencement of production of the unit for 5 years*

2. Interest Cost Subvention

- **Interest Subsidy** under MSME Policy 2015 (As Amended in 2019), Per Year/ Unit (Only on term Loan)

- Category A: - 10% (Max up to INR 8 Lakh)
- Category B, B+: - 8% (Max up to INR 6 Lakh)
- Category C: - 6% (Max up to INR 4 Lakh)
- Category D: - 5% (Max up to INR 3 Lakh)
- **Interest Subsidy** under Mega Industrial and Investment Policy 2015
 - Large– 7% for 5 years INR 25 Lakhs Max for per year
 - Mega– 7% for 5 years INR 35 Lakhs Max for per year
 - Ultra-Mega– 7% for 5 years INR 50 Lakhs Max for per year
 - Super Ultra Mega– 7% for 5 years INR 50 Lakhs Max for per year

3. Power Tariff Rebate

- **Power Bill Rebate under MSME Policy 2015 (As Amended in 2019)**
 - Category A: Sanctioned Load up to 100 KVA: 100% for 5 years and 75% thereafter; If Load>100 KVA: 60%
 - Category B, B+: Sanctioned Load up to 100 KVA: 100% for 5 years and 60% thereafter; If Load>100 KVA: 50%
- **Power Assistance under Mega Industrial and Investment Policy 2015**
 - Reimbursement of INR 1/- per unit on the electricity bill for 5 years from the date of start of commercial production and 100% reimbursement on electric duty for 7 years
 - Large – Max INR 50 Lakhs/ Year
 - Mega – Max INR 75 Lakhs / Year
 - Ultra-Mega – Max INR 1 Cr/ Year
 - Super Ultra Mega – Max INR 1.50 Cr / year

*Power Assistance and Reimbursement of Electricity Duty will not be applicable for units falling under the category of Hotels & Resorts under the Mega Industrial & Investment Policy,

4. Other incentives

- **Special State Transport Subsidy** – Maximum 7% of Annual Turnover or Actual Expenditure on Transport of raw material / finished products whichever is less under MSME Policy 2015
- **Payroll Assistance under Mega Industrial & Investment Policy 2015** - INR 500/ month/ male employee & INR 700/ month / female. EWS, SC, ST drawing max salary of INR 15000 and below subject to strength not exceeding the specified threshold of 25 direct employees for 10 years.

