OPERATIONAL GUIDELINES ON EMPLOYMENT COST SUBSIDY UNDER INDUSTRIAL POLICY RESOLUTION 2015.

(See Para 5.4.7 of IPR-2015)

- 1. Short Title: Operational guidelines for providing Employment Cost Subsidy under Industrial Policy Resolution, 2015.
- 2. Extent: It shall extend to the whole of the State of Odisha.
- **3. Commencement: -** It shall come into force from the "Effective Date" of Industrial Policy Resolution, 2015 i. e. 24.08.2015.
- 4. Terms and Expressions: -Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in Industrial Policy Resolution, 2015.
- 5. Policy Provisions:-

EMPLOYMENT COST SUBSIDY

- a) 75% reimbursement (in case of male workers) and 100% reimbursement (in case of female workers) of expenditure on account of contribution towards ESI and EPF Scheme for a period of 5 years from the date of commencement of production for new Micro and Small Enterprises which employ skilled and semi-skilled workers who are domicile of the state as regular employees on payroll
- **b)** 50% reimbursement (in case of male workers) and 100% reimbursement (in case of female workers) of expenditure on account of contribution towards ESI and EPF Scheme for a period of **3 years** from the date of commencement of production for new Medium Enterprises which employ skilled and semi-skilled workers who are domicile of the state as regular employees on payroll.
- c) 100% reimbursement of expenditure on account of contribution towards ESI and EPF Scheme for a period of 3 years from the date of commencement of production for new Industrial units in Micro, Small & Medium Enterprise and Priority Sector which employ skilled and semi-skilled workers who are domicile of the state and have been displaced due to the establishment of the said Industrial Unit as regular employees on payroll.
- d) 100% reimbursement of expenditure on account of contribution towards ESI and EPF Scheme for a period of **5 years from the date of commencement of production** for new Industrial units in Micro, Small & Medium Enterprise and Priority Sector which employ skilled and semi-skilled **workers** with **disabilities** who are domicile of the state as regular employees on payroll.

e) New Industrial units and Existing Industrial units in Micro, Small & Medium Enterprise and Priority Sector taking up **Expansion/ Modernization/ Diversification** which wish to avail the above incentives must employ people who are domicile of Odisha in the following ratio in vacancies in the following categories of jobs:

Unskilled and Semiskilled: - A minimum of 90% of total requirement

Skilled:- A minimum of 60% of total requirement

Supervisory& Managerial:- A minimum of 30% of total requirement

- Eligibility:-Industrial units satisfying definition and criteria prescribed in policy provisions for Employment cost subsidy and fall under following category.
- 6.1 New Micro, Small & Medium Enterprises
- **6.2** Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise.
- 6.3 Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise.
- 6.4 Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise / Medium Enterprise.
- 6.5 New industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector
- **6.6** Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector.
- 6.7 Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise /Small Enterprise /Medium Enterprise / Large Industries in Priority sector.
- 6.8 Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR and comes under Priority Sector.
- **6.9** Pioneer Units under each Priority sector and also for extension of period of incentives for an **additional two years** over and above the limit specified, provided the unit has been in continuous production during the normal period of incentive.
- **6.10** Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR
- 6.11 Existing Micro enterprise / Small enterprise / Medium Enterprise / Large Industries in Priority Sector taking up expansion / modernization / diversification as defined in IPR

- 6.12 However, defaulters of Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies will be eligible for such incentives only after they clear the dues.
- 6.13 Industrial unit that has availed this incentive, Employment Cost Subsidy in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s), it shall be eligible for the differential amount of benefit only.
- 6.14 The applicable incentive shall not be sanctioned & disbursed if the industrial unit is found closed / has gone out of production. It may be deferred and effected on satisfactory resumption of production.

7. Time frame for filing application: -

- 7.1 Eligible Industrial unit after commencement of production shall file application in the prescribed form for its period of claim within six months from the end of each financial year.
- 7.2 Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.

8. Procedure: -

8.1Industrial unit satisfying the eligibility shall file application in the prescribed form appended to this operational guideline at Annexure -'A' separately for ESI & EPF along with copies of all relevant documents as mentioned in the Checklist at Annexure -'B' self-attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory before the General Manager concerned RIC/ DIC.

Application for reimbursement of the benefit for subsequent years, after 1st year / initial year of claim, during the eligible period shall accompany with the documents & valid statutory clearances / approvals only related to the year of claim.

The application with requisite documents shall be filed in duplicate case of Micro & Small Enterprises and in triplicate in case of Medium & large Enterprises.

- **8.2** On receipt of application, the acknowledgement as prescribed at Annexure- 'C' shall be issued to the applicant duly signed by the authorized officer / General Manager, RIC / DIC on the day of receipt. The General Manager, RIC / DIC may authorize any of his officers for the purpose.
- **8.3** After receipt of the application from the industrial unit, **RIC / DIC** will check the eligibility and veracity of facts concerning the claim and transmit one set of application with relevant documents indicating the date of production to the concerned authorities of ESI & EPF of the region within **3 days** from the date of receipt of application who has to furnishing the certificate on amount of Employers contribution paid towards ESI & EPF for the period of claim in the format as at Annexure D under intimation to the concerned unit.

- **8.4** At the same time (within 3 days as mentioned above), RIC / DIC shall forward one set of application of Medium Enterprise / Large Industries to the Director of Industries, Odisha for processing under intimation to the concerned unit.
- **8.5** The concerned authorities of ESI & EPF has to furnish the required certificate in prescribed format at Annexure- D within next 15 days to RIC / DIC in case of Micro & Small / to Director of Industries, Odisha in case of Medium Enterprise & Large Industries under intimation to the concerned unit / RIC / DIC.
- **8.6** Within 15 days as mentioned above, if felt necessary / required, the industrial unit may be checked jointly by –
- (A) General Manager, RIC / DIC & ESI / EPF authority for Micro & Small Enterprises
- (B) Director of Industries, Odisha & ESI / EPF authority for Medium Enterprises & Large Industries.

9. Sanction

- **9.1** Sanction of eligible amount of assistance against contribution towards ESI and EPF shall be accorded in the prescribed format as at Annexure- E, if found eligible and suitable within next 7 days as below.
- (A) Micro Enterprise / Small Enterprise by the General Manager, RIC /DIC.
- (B) Medium Enterprises & Large Industries by Director of Industries, Odisha.

10. Disbursement-

Disbursement of sanctioned amount in full or part thereof shall be made by concerned authority within next 5 days as below subject to availability of funds under the Scheme.

- (A) All eligible Micro Enterprise & Small Enterprises by the General Manager, RIC / DIC.
- (B) All eligible Medium Enterprises & Large Industries by Director of Industries, Odisha.

11. Rejection-

In case of rejection of application, the reasons of rejection shall be communicated by the respective agencies to the applicant unit as early as possible or within **25 days** of receipt of application from the claimant unit in the format prescribed at Annexure – 'F'.

12. Miscellaneous:-

- 12.1 The RIC / DIC / IPICOL /Directorate of Industries, Odisha/ ESI / EPF jointly may inspect the industrial unit, if felt necessary.
- 12.2 The Industrial Unit shall furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / IPICOL / Directorate of Industries, Odisha during the period of incentives.

12.3 The Industrial Unit that had availed incentive Employment cost Subsidy will not be allowed to shift location of the industry without prior approval of Director of Industries, Odisha.

12.4 Time limit prescribed in this guideline is of working days only.

13. This has been concurred in by the Finance Department vide their UOR No. 87-ES-II / F., dated 10.6.2015.

GOVERNMENT OF ODISHA INDUSTRIES DEPARTMENT

Memo No 5923 /I., Bhubaneswar, dated 2 9 2015.
XIV-HI -30/2015

Copy forwarded to All Departments/ All Heads of Departments/ All PSUs/ All Revenue Divisional Commissioners/ All Collectors/ All DICs/ All RICs/ Head, State Portal Group, IT Centre, Secretariat, Bhubaneswar/ All Sections of Industries Department/ Guard File (5 copies) for information and necessary action.

Joint Secretary to Government

APPLICATION FOR

SANCTION & DISBURSEMENT OF EMPLOYMENT COST SUBSIDY UNDER IPR2015

(To be filed by Micro & Small Enterprises in duplicate /in triplicate by Medium & large Enterprises).

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	
Sub-Division	
Dist.	
(Location of the Industrial Unit)	
To	
The General Manager,	
Regional Industries Centre / District Industries Centre,	

Sub: Sanction & disbursement of Employment Cost Subsidy under Industrial Policy Resolution - 2015. Sir,

In accordance with the provisions laid down in Industrial Policy Resolution2015 and operational guidelines, the claim for of Employment Cost Subsidy is submitted herewith for the period ----- with following particulars.

New Micro, Small & Medium Enterprises, / Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise, /Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise /Medium Enterprise / Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act. 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise / Medium Enterprise. / New industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector, / Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector, / Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise /Medium Enterprise / Large Industries in Priority sector, Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR & comes under Priority Sector, / Pioneer Units under each Priority sector (for an additional two years over and above the limit specified), / Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR, / Existing Micro enterprise / Small enterprise / Medium Enterprise / Large Industries in Priority Sector taking up expansion / modernization / diversification as defined in IPR

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13	Details of Employers	Male			
	contribution paid towards	Female			
	ESI / EPF for the claim of	Male		M	
	period (In Rs.) Dt to	(Displaced persons)			
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		(Displaced persons)			
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		(Person with disability)			
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		(Person with disability)			
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14	Amount of Claim / Different	ial amount of claim	:	- 1	
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16.	IFSC code & MICR code of	the bank		X	

l ,Sr		s/o			at	present
	(designation) of M/S			(nan	ne of the	industrial
unit) certify th	at the information furnished	as above	is true	and correct	to the b	est of my
knowledge ar						1

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Industrial Policy Resolution, 2015 and its operational guidelines.

I hereby undertake to repay the employment subsidy or any part thereof 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 I / We / the concerned promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.

I hereby certify that this industrial unit has not applied / availed Employment Cost Subsidy in any manner 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 otherperiodical statements of each financial year to the RIC / DIC / IPICOL / Directorate of Industries, Odisha during the period of incentives.

Copies of relevant documents in support of information / facts furnished above are self-attested and enclosed herewith.

Signature of Proprietor / Managing Partner/ Managing Director / Authorized Signatory in full and on behalf of M/s-----

Place-Date-Enclosure.

- 1.
- 2.
- 3.

CHECK LIST

Copies of documents to be attached with the application shall be self-attested by Proprietor /
Managing Partner/Managing Director / Authorized Signatory
(Strike out whichever is not applicable)

	(Othic out whichever is not applicable)
1	Entrepreneurs Memorandum- II / IEM / Industrial License
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized Signatory.
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 / Pioneer Unit in each Priority Sector / Migrated industrial unit treated as new industrial unit issued by Director of Industries, Odisha
5	Document(s) in support of rehabilitated sick industrial unit treated at par with new industrial unit and duly recommended by State Level Inter Institutional Committee (SLIIC) for this incentive.
6	Document(s) in support of Industrial unit seized under Section 29 of the State Financial Corporation Act,1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR
7	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in respect of Original / Expansion / Modernisation / Diversification
8	Appraisal & approval documents in support of E/M/D as defined in IPR
9	Approved DPR / Project Profile / Scheme –as the case may be for Original / E / M / D
10	Certificate on Date of Commence of production - in case of Large Industries.
11	Documents in support of payment of Employers contribution towards ESI / EPF for the claim period
12	Undertaking – Annexure- B1 (In a separate sheet duly signed by the Proprietor / Managing Partner/ Managing Director / Authorized Signatory)
13	Consent to operate issued by OSPCB except for green category
14	Details of assistance sanctioned / availed so far with sanction order no & date and other supporting documents from State Govt / Central Govt / Govt. Agencies / Financial Institutions
15	Document in support of delay in implementation condoned by Empowered Committee

UNDERTAKING

(Strikeout whichever is not applicable)

- i) I / We shall abide by the terms and conditions prescribed under the provisions of Industrial Policy Resolution, 2015 and its operational guidelines.
- ii) I / We shall repay the Employment Cost Subsidy or any part thereof with penal interest as decided by the authority-
- (a) If the information stated in the application & supporting documents is found to be false/ incorrect / misleading or mis-represented 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.
- (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.
- iii) I / we the promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.
- iv) This industrial unit has not applied / availed Employment Cost Subsidy in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I / we shall furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / IPICOL/ Directorate of Industries, Odisha during the period of incentives

Signature of Proprietor / Managing Partner/
Managing Director / Authorized Signatory
in full and on behalf of M/s

Date.

Annexure –C (FOR OFFICE USE)

	OFFICE OF THE GENERAL MANAGER, RIC / DIC/
	Letter No/ Date
	Acknowledgement
	(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)
То	(Strike out whichever is not applicable)
10	Sri
	Sri M/s
	Received the application for sanction & disbursement of Employment Cost Subsidy
under	Industrial Policy Resolution, 2015 along with documents mentioned below for the
period	d from M/s on dt
	through post / person.
	f 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 /
	Letter No/ Date Acknowledgement
	(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)
	(Strike out whichever is not applicable)
То	
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	M/s
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	Received the application for sanction & disbursement of Employment Cost Subsidy
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	on dt through post / person.
	on an
List of	documents
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2. 3.	
3.	Signature of authorized officer / Concret Manager, BIC/ DIC
	Signature of authorized officer / General Manager, RIC/ DIC with seal & date

EMPLOYMENT COST SUBSIDY UNDER IPR-20-----

(For 1st / 2nd / 3rd. 4th. / 5th. / 6th. / 7th.year of claim)

CERTIFICATE TO BE FURNISHED BY THE ESI / EPF AUTHORITY.

(Strike out whichever is not applicable)

	Certified that M/s.	, Propriet	tor / Managing Partne
/ Ma	naging Director / Authorized Signatory Sri _		At/PO
Dist.	(Address of the Registered office of	the unit) has been reg	istered with ESI / EPI
auth	ority bearing No Dt		
Furth	ner it is certified that the above unit h		
the p	period of claim i. e. Dt to Dt and t	the unit has not defau	ulted in payment of hi
dues	46 - O		
	of commencement of production ie Dtetails of Employers contribution paid towards E	ESI / EPF for the clain	n of period (InRs.)
	is estigated ligas i segmental endit retros	Amount Due	Amount paid
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2	Female	A TOP TO SERVICE AND AND AND ADDRESS.	
3	Male (Displaced persons)		
4	Female (Displaced persons)		no Berne Conjuneto
5	Male (Person with disability)		
6	Female (Person with disability)		
	Total	The second second	of talking A genautri

Signature & Seal of ESI / EPF Authority

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

(Strike out whichever is not applicable) SANCTION ORDER

Office order No	dt
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Sanction is h	ereby accorded	for pa	ayment	of	Employmen	nt Cost	Subsidy	on
Employers contributio	n for ESI / EPF	paid fo	r the pe	riod		(i.e sta	arting from	the
date of commencement	t of production to	the end	of the f	first	financial yea	r / 2nd. f	nancial ye	ar /
3rd. financial year / 4th.	financial year / 5t	h. financ	ial year /	1st.	April of 6th f	inancial y	ear to the	end
of completion of 5 year	rs of production /	6 th fina	ncial yea	ar /	7 th , financial	year / 1s	st. April of	8th
financial year to the en	nd of completion	of 7 year	rs of pro	duct	tion (ie addit	ional ,per	od in case	e of
Pioneer Unit) for Rs	(Rupee	s) only	in favou	r of
M/s	Proprietor / M	anaging	Partne	r /	Managing I	Director	/ Authori	zed
Signatory Sri		_ At / PC)		Dist		_ (Addre	ss of
the Registered office of the	unit)in accordance	ce with	the prov	visio	ns laid dow	n in Ind	ustrial Po	licy
Resolution 2015 and i	ts operational g	uideline	S.					

This Sanction is towards differential amount of assistance as prescribed in IPR- 2015.

The captioned industrial unit is a New Micro, Small & Medium Enterprises, / Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise, / Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise, / Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise / Medium Enterprise, / New industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector, / Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector, / Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority sector, Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR and comes under Priority Sector, / Pioneer Units under each Priority sector (for an additional two years over and above the limit specified), / Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR, / Existing Micro enterprise / Small enterprise /Medium Enterprise / Large Industries in Priority Sector taking up

far, does not exceed the limit (s) specified in the Industri	al Policy Resolution2015.
	General Manager, RIC / DIC/
	Director of Industries, Odisha.
Memo No/Ind., dt	
Copy forwarded to M/s Propried Director / Authorized Signatory Sri for information.	tor / Managing Partner / Managing At/PO Dist.
	General Manager, RIC / DIC/
	Director of Industries, Odisha.
Memo No/dt	
Copy forwarded to the Director of Industries, Od General Manager, RIC / DICfor information and	
	General Manager, RIC / DIC/
	Director of Industries, Odisha.
Memo No/dt	
Copy forwarded to General Manager, RIC / DIC Odisha for information.	concerned / Director of Industries,
	General Manager, RIC / DIC/
	Director of Industries, Odisha.
Memo No Dt	
Copy forwarded to ESI / EPF Authority for information.	
artabo LO 1010 1019 M Pilotesane3	General Manager, RIC / DIC/ Director of Industries, Odisha.

expansion / modernization / diversification as defined in IPR and the total amount sanctioned so

'ANNEXURE-'F'

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

		No	Dt		
		(Strike out	whichever is not appl	icable)	
This is to	inform that -				
The appli	cation for sand	tion of EMPLOY	MENT COST	SUBSIDY (E	EPF / ESI) made by
		pearing EM- Part			
	Dt	on dt	fo	r the period	under IPR-
		to following reas			
(Specify t	the reasons)				
1.					
2.					
3.					
4.					

Signature of G.M, RIC / DIC / D.I Odisha

with seal & date-----