

**OPERATIONAL GUIDELINES ON  
REIMBURSEMENT OF ENTRY TAX UNDER IPR-2015  
(Para – 5.4.5 (b) of IPR-2015)**

1. **Short Title:** - Operational guidelines for reimbursement of Entry Tax 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.

**4.1 Cost of Plant & Machinery:-**

- (a) In calculating the cost of plant & machinery, the original price thereof, irrespective of whether the plant & machinery / additional plant & machinery are new or secondhand shall be taken into account excluding, namely:-
  - i) the cost of equipment such as tools, jigs, dies, moulds and spare parts for maintenance and the cost of consumable stores,
  - ii) the cost of installation of plant & machinery
  - iii) the cost of Research & Development equipment and pollution control equipment
  - iv) the cost of generation sets, extra transformer, installed
  - v) the bank charges and service charges paid
  - vi) the cost involved in procurement or installation of cables, wiring, bus bars, electrical control panels ( not those mounted on individual machines), oil, circuit breakers / miniature circuit breakers etc which are necessarily to be used for providing electric power to the plant and machinery / safety measures,
  - vii) the cost of gas producer plants
  - viii) transportation charges (excluding of taxes e.g. Sales Tax, Excise etc) for indigenous machinery from the place of manufacturing to the site of factory
  - ix) charges paid for technical know-how for erection of plant & machinery,
  - x) cost of such storage tanks which store raw – materials, finished products only and are not linked with the manufacturing process, and
  - xi) cost of firefighting equipment
  - xii) cost of cylinders for supply of gas
- (b) In case of imported machinery, the following shall be included in calculating the value, namely:-
  - (i) import duty (excluding miscellaneous expenses as transportation from the port to the site of factory, demurrage paid at the port),
  - (ii) the shipping charges,
  - (iii) custom clearance charges, and
  - (iv) VAT & CST paid thereon.

## **5. Policy Provisions:-**

### **Reimbursement of Entry Tax till implementation of GST:-**

#### **(i) Plant & Machinery**

- a) New Micro, Small & Medium Enterprises and Priority Sector units shall be eligible for 100% reimbursement of Entry Tax on acquisition of plant & machinery for setting up of industrial units till the date of commencement of production.
- b) Existing industrial units in Micro, Small & Medium Enterprises and Priority Sector taking up expansion / modernization / diversification as defined in this IPR shall be eligible for 100% reimbursement of Entry Tax subject to condition that it shall be applicable only on additional acquisition of plant & machinery till the date of commencement of production of such expansion / modernization / diversification.

#### **(ii) Raw Materials**

- a) New MSMEs and Priority Sector units shall be eligible for 100% reimbursement of Entry Tax on purchase of raw materials for a period of five years from the date of commencement of production subject to a total maximum ceiling of 100% of cost of plant and machinery.
- b) Existing industrial units in MSMEs and Priority Sector units taking up expansion/ modernization/ diversification as defined in this IPR shall be eligible for 100% reimbursement of Entry Tax on purchase of additional raw materials for a period of five years from the date of commencement of production of such expansion/ modernization/ diversification subject to a total maximum ceiling of 100% of cost of additional plant and machinery.
- c) New Pioneer Units under each Priority Sector shall be eligible for 100% reimbursement of Entry Tax on purchase of raw materials for a period of seven (7) years from the date of commencement of production subject to a total maximum ceiling of 100% of cost of plant & machinery.

## **6. Eligibility:-**Industrial units satisfying definition and fall under -

- 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 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 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 in 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

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.

Industrial unit that has availed interest subsidy under any other scheme of the State Govt. or the Central Govt. or Govt. Agencies or any Financial Institution(s) shall be eligible for the differential amount of benefit only.

*Raw materials purchased for trial production & Entry Tax paid on it shall not be considered for reimbursement of Entry Tax.*

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

- 7.1** The eligible Industrial unit shall file Application in prescribed form for reimbursement of Entry tax paid on acquisition of plant & machinery for setting up of industrial units / additional acquisition of plant & machinery for expansion / modernization / diversification within **1 year** from the date of commencement of production / within 1 year from the date of commencement of production of such expansion / modernization / diversification.
- 7.2** An application for reimbursement of Entry Tax on purchase of raw materials shall be submitted **within six months from the end of each financial year.** The manufacturer will be allowed reimbursement of Entry Tax on purchase of raw material subject to condition that they have not set off the Entry Tax paid on purchases of raw materials against Entry Tax collected on sale of scheduled goods.
- 7.3** Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.

## **8. Procedure:-**

### **8.1 Reimbursement of Entry Tax on acquisition of Plant & Machinery:-**

**8.1.1.** Industrial units satisfying the eligibility shall file separate application for reimbursement of Entry Tax in respect of Plant & Machinery (Part-I & Part-II of Annexure-A) 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** as per the following category

- a) **Micro, Small & Medium Enterprises** shall file application in duplicate (**Medium Enterprises in triplicate**) with General Manager, RIC / DIC
- b) **Large Industries** shall file application in triplicate with **Managing Director, IPICOL**

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

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

**8.1.3** Application received for reimbursement of Entry Tax on acquisition of Plant & Machinery and complete in all respect shall be examined by RIC /DIC / IPICOL and processed as below.

(a) RIC / DIC / IPICOL shall transmit one set of application within **3 days** of its receipt to concerned A.C.C.T / D.C.C.T to certify the amount of Entry tax paid on acquisition of plant & machinery for setting up of industrial units / additional acquisition of plant & machinery for expansion / modernization / diversification in the format prescribed in the body of application form– Annexure A-2.1 under intimation to the concerned unit.

(b) At the same time (within 3 days as mentioned above), RIC / DIC in case of Medium Enterprise / IPICOL in case of large Industries shall forward one set of application to the Director of Industries for processing under intimation to the concerned unit .

(c) Concerned A.C.C.T / D.C.C.T shall furnish necessary certificate in Annexure A-2.1 (Plant & Machinery) to RIC / DIC in case of Micro & Small / **to Director of Industries, Odisha in case of Medium Enterprise** / to IPICOL in case of large industries within 15 days of receipt of proposal at his end under intimation to the concerned unit / RIC / DIC/ IPICOL.

(d) Parallel (within 15 days as mentioned above), RIC / DIC in case of Micro & Small Enterprises / Director of Industries in case of Medium Enterprises / IPICOL& D.I Odisha jointly in case of Large Industries shall access the cost of Plant & Machinery acquired for setting up of industrial units till the date of commencement of production / additional Plant & Machinery acquired for expansion / modernization / diversification till the date of commencement of production of such expansion / modernization / diversification and furnish the report in the Format prescribed at **Annexure-D**.

## **8.2 Reimbursement of Entry Tax on purchase of Raw materials: -**

**8.2.1 Industrial units** satisfying the eligibility shall file application in the prescribed form appended to this operational guideline for reimbursement of Entry Tax for Raw-materials (Part-III, if applied for the 1<sup>st</sup> year along-with reimbursement of Plant & Machinery or otherwise both in Part-I & Part-III of Annexure-A) along with copies of all relevant documents as mentioned in the Checklist at Annexure -'B' (if not applied along with application of reimbursement for Plant & Machinery for the 1<sup>st</sup> year) and Undertaking prescribed for the following category;

(a) **Micro, Small & Medium Enterprises** shall file application in duplicate (**Medium Enterprises in triplicate**) with General Manager, RIC / DIC

(b) **Large Industries** shall file application in triplicate with **Managing Director, IPICOL**

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

If the claim for reimbursement of Entry Tax is on purchase of additional raw materials against expansion / modernization / diversification, the industrial unit shall also furnish a statement in Annexure-AA apportioning the Entry Tax paid on the same during the period of claim.

Application for reimbursement of the benefit for subsequent years, after 1<sup>st</sup> 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.

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

**8.2.3** Application received for reimbursement of Entry Tax and complete in all respect shall be examined by RIC /DIC / IPICOL and processed as below.

(a) RIC / DIC / IPICOL shall transmit one set of application within **3 days** of its receipt to concerned A.C.C.T / D.C.C.T to certify the amount of Entry Tax paid on purchase of raw materials / additional raw materials against expansion / modernization / diversification against the period of claim in the format prescribed in the body of application form– Annexure A-2.2 under intimation to the concerned unit.

(b) At the same time (within 3 days as mentioned above), RIC / DIC in case of Medium Enterprise / IPICOL in case of Large Industries shall forward one set of application to the Director of Industries, Odisha for processing under intimation to the concerned unit.

(c) Concerned A.C.C.T / D.C.C.T shall furnish necessary certificate in Annexure A-2.2 (Raw materials) to RIC / DIC in case of Micro & Small / **to Director of Industries, Odisha in case of Medium Enterprise** / to IPICOL in case of large industries within 15 days of its receipt at his end under intimation to the concerned unit / RIC / DIC / DI/ IPICOL.

(d) Parallel (within 15 days as mentioned above), if not done earlier while considering the reimbursement of Entry Tax on Plant & Machinery / additional Plant & Machinery, RIC / DIC in case of Micro, Small Enterprises / Director of Industries in case of Medium Enterprises / IPICOL & D.I Odisha jointly in case of Large Industries shall assess the cost of Plant & Machinery acquired for setting up of industrial units till the date of commencement of production / additional Plant & Machinery acquired for expansion / modernization / diversification till the date of commencement of production of such expansion / modernization / diversification and furnish report in the Format prescribed at Annexure-D.

This assessment for the cost of Plant & Machinery / additional Plant & Machinery shall be carried on once during period of incentives while processing the application for the reimbursement of Entry Tax for the first time. The assessment of cost of Plant & Machinery /additional Plant & Machinery shall not be taken up for the subsequent years during the period of incentives unless felt necessary by the authority.

## **9. Sanction:-**

**9.1** Sanction for reimbursement of eligible amount of Entry Tax paid may be accorded in favour of eligible Units in the format prescribed at Annexure –“E” against purchase of Plant& Machinery /additional Plant & Machinery and in the format prescribed at Annexure –“E -1” against purchase of raw materials / additional raw materials in the format prescribed at Annexure –“E -2” by the competent authority as below within next 7 days..

(a) RIC / DIC in case of Micro & Small Enterprise,

(b) D.I. Odisha in case of Medium Enterprise & Large Industry.

## **10. Disbursement: -**

Disbursement of sanctioned amount for reimbursement of Entry Tax paid 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 Medium Enterprise & Large Industry within 5 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.

## **11. Rejection:-**

In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit within 25 days of receipt of application from the claimant unit by the respective agencies in the format prescribed at Annexure – ‘F’

## **12. Recovery:-**

The amount disbursed towards reimbursement of Entry Tax 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 Plant & machinery is disposed of and not reported which affects the maximum limit of VAT reimbursement during the period of incentives.

### **13. Miscellaneous:-**

**13.1** 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.

**13.2** 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.

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

**APPLICATION FOR REIMBURSEMENT OF ENTRY TAX  
UNDER INDUSTRIAL POLICY RESOLUTION –2015.**

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)

To

The General Manager,

**Regional Industries Centre** / District Industries Centre - - - - -

Managing Director,

Industrial Promotion and Investment Corporation of Odisha limited

IPICOL House, Janpath, Bhubaneswar-751022

**Sub:** Application for reimbursement of Entry Tax paid on Plant & Machinery acquired for setting up of industrial unit / additional Plant & Machinery acquired for expansion / modernization / diversification / on purchase of raw materials/ additional raw materials.

Sir,

In accordance with the provisions laid down in Industrial Policy Resolution –2015 and its operational guidelines, the claim is submitted for reimbursement of Entry Tax paid on

- (i) Plant & Machinery acquired for setting up of industrial unit / additional Plant & Machinery acquired for expansion / modernization / diversification.
- (ii) Purchase of raw materials / additional raw materials for expansion / modernization / diversification for the period ----- (Mention Period of claim - From the date of commencement of production to the end of financial year / 2<sup>nd</sup> Financial Year / 3<sup>rd</sup> Financial Year / 4<sup>th</sup> Financial Year / 5<sup>th</sup> Financial Year / 1<sup>st</sup> April of 6<sup>th</sup> Financial Year to the date of completion of five years of commencement of Production / (Additional two years for Pioneer unit)- 6<sup>th</sup> Financial Year / 7<sup>th</sup> Financial Year / 1<sup>st</sup> April of 8<sup>th</sup> Financial Year to the date of completion of seven years of commencement of Production)) with following particulars.

**PART-I**

1	Category of the Unit		:	
	a	New Micro Enterprise / New Small Enterprise / New Medium Enterprises		
	B	Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise.		
	C	Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise		
	D	Industrial unit seized under Section 29 of the SFC 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.		

	E	New industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector			
	F	Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector.			
	G	Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority sector.			
	H	Industrial unit seized under Section 29 of the SFC 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.			
	I	Pioneer Units under each Priority sector			
	J	Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR			
	K	Existing Micro enterprise / Small enterprise /Medium Enterprise / Large Industries in Priority Sector taking up expansion / modernization / diversification as defined in IPR			
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 / IEM / I L No. and date		:		
6	Items of manufacture / activity		:	Original	
			Item (s)	Quantity	Value
			After expansion / modernization / diversification		
			Item	Quantity	Value
7	Date of commencement of production		:	Original-	
			E / M/ D-		
8	Date of first fixed capital investment i.e. land / building / plant & machinery and balancing equipment.		:	Original-	
			E / M/ D-		
9	Name of the Financial Institution (s) / Bank(s)		:		
10	Employment Generated				
11	Registration Number & Date (Issued by Commercial Tax Authority) TIN (Tax Payer's Identification number)		:		
12	Import license no. (If any)				
13	Details of deferential benefit claimed ( If any)				



## PART-II

### (Application for reimbursement of Entry Tax purchased of Plant & Machinery)

(Strike out whichever is not applicable)

Plant & Machinery acquired for setting up of industrial unit /Additional Plant & Machinery acquired for expansion / modernization / diversification

Sl	Total investment in	Schematic provisions (Rs)	Till Date of Commencement of Production (Rs)
1	Plant & Machinery		
2	Additional Plant & Machinery acquired for expansion / modernization / diversification		

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

(Excess investment without proper justification shall not be considered for calculation for the purpose of sanction of Entry Tax reimbursement)

3. Details of Entry Tax paid on(Strike out whichever is not applicable)Plant & Machinery acquired for setting up of industrial unit till commencement of production /Additional Plant & Machinery acquired for expansion / modernization / diversification till commencement of production of such expansion / modernization / diversification (

Sl	Details of Plant & M/c with specifications	Name & address of Supplier	Bill No & Date	Total cost including VAT & CST paid (Rs)	Entry Tax paid (Rs)
	Total				

4. Amount of Entry Tax claimed on acquisition of Plant & Machinery:

Amount of Entry Tax claimed for reimbursement ( on acquisition of Plant & Machinery acquired for setting up of industrial unit /Additional Plant & Machinery acquired for expansion / modernization / diversification)	Rs.
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I ,Sri\_\_\_\_\_ s/o \_\_\_\_\_at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the industrial unit) 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 IPR-2015 and its operational guidelines.

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 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.
- (iii) If any part of Plant & machinery is disposed of and not reported which affects the maximum limit of Entry Tax reimbursement 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).

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

Signature of the Proprietor / Managing Partner /  
Managing Director / Authorized Signatory of  
M/s -----

Place-

Date-

### PART-III

#### (Application for reimbursement of Entry Tax purchased for Raw materials)

(Strike out whichever is not applicable)

##### 1. Installed Capacity.

Sl. No.	Items of Manufacture	Installed capacity					
		(Original)		E /M /D		Total	
		Quantity	Value	Quantity	Value	Quantity	Value

##### 2. Details of Entry Tax paid on purchase of raw materials / additional raw materials for expansion / modernization / diversification during -----

(Mention Period of claim - From the date of commencement of production to the end of financial year / 2<sup>nd</sup> Financial Year / 3<sup>rd</sup> Financial Year / 4<sup>th</sup> Financial Year / 5<sup>th</sup> Financial Year / 1<sup>st</sup> April of 6<sup>th</sup> Financial Year to the date of completion of five years of commencement of Production / (Additional two years for Pioneer unit)- 6<sup>th</sup> Financial Year / 7<sup>th</sup> Financial Year / 1<sup>st</sup> April of 8<sup>th</sup> Financial Year to the date of completion of seven years of commencement of Production))

Sl	Details of materials specifications	Raw with	Name & address of Supplier	Bill No & Date	Quantity	Total cost including VAT & CST paid (Rs)	Entry Tax paid (Rs)
1	2	3	4	5	6	7	
	Total						

Total Entry Tax due on sale of manufactured scheduled goods in Odisha	Amount of Entry Tax on purchase of raw materials set off against the Entry Tax due on sale of manufactured scheduled goods	Net Entry Tax paid on sale of manufactured scheduled goods after set off of Entry Tax on purchase of raw materials.
8	9	10
Total		

##### 3. Amount of Entry Tax claimed for

1	Amount of Entry Tax claimed for reimbursement (on purchase of raw materials / additional raw materials for expansion / modernization / diversification)	Rs.
2	Whether the unit is in continuous commercial production during the normal period of incentives (in respect of Pioneer Units)	

I, Sri \_\_\_\_\_ s/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the industrial unit) 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 IPR-2015 and its operational guidelines.

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

- (iv) 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.
- (v) 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 RIC / DIC / IPICOL / 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 / Authorized Signatory of  
M/s -----

Place-

Date-

**UNDERTAKING**

(Strike out whichever is not applicable)

**From****M/s.** \_\_\_\_\_**At/PO** \_\_\_\_\_**Dist.** \_\_\_\_\_

**I, / We hereby under take that claim for reimbursement of Entry Tax for Rs -----**  
**( In words)----- against Entry Tax paid on Plant & Machinery** acquired for setting  
 up of industrial unit / additional Plant & Machinery acquired for expansion / modernization  
 / diversification.

**I, / We hereby undertake that the industrial unit shall commence production** within 3  
 years for Micro, Small, Medium Enterprises and within 5 years for Large Industries from  
 the date of starting first fixed capital investment.

**I, / We hereby under take that claim for reimbursement of Entry Tax for Rs -----**  
**(in words) ----- against Entry Tax paid on purchase of raw materials which**  
**directly go into the composition of finished products manufactured by the industrial**  
**units during (mention period).....** (From the date of commencement  
 of production to the end of Financial year / 2<sup>nd</sup> Financial Year / 3<sup>rd</sup> Financial Year / 4<sup>th</sup>  
 Financial Year / 5<sup>th</sup> Financial Year / 1<sup>st</sup> April of 6<sup>th</sup> Financial Year to the date of completion of  
 five years of commencement of Production /  
 (Additional two years for Pioneer unit)- 6<sup>th</sup> Financial Year / 7<sup>th</sup> Financial Year / 1<sup>st</sup> April of 8<sup>th</sup>  
 Financial Year to the date of completion of seven years of commencement of Production)

**I, / We hereby under take that claim for reimbursement of Entry Tax for Rs -----(in**  
**words) ----- against Entry Tax paid on purchase of additional raw materials**  
**which directly go into the composition of finished products manufactured by the**  
**industrial units in** expansion / modernization / diversification **during (mention period)**  
 ..... (From the date of commencement of production to the end of Financial  
 year / 2<sup>nd</sup> Financial Year / 3<sup>rd</sup> Financial Year / 4<sup>th</sup> Financial Year / 5<sup>th</sup> Financial Year / 1<sup>st</sup> April  
 of 6<sup>th</sup> Financial Year to the date of completion of five years of commencement of Production /  
 (Additional two years for Pioneer unit)- 6<sup>th</sup> Financial Year / 7<sup>th</sup> Financial Year / 1<sup>st</sup> April of 8<sup>th</sup>  
 Financial Year to the date of completion of seven years of commencement of Production)

**Further, I hereby certify that / we / the concerned promoter(s) have not**  
**defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL /**  
**Government and Government controlled agencies.**

**Signature of the Proprietor / Managing Partner /**  
**Managing Director / Authorized Signatory of**  
**M/s -----**

**Date-**

**Annexure A-2.1**  
**(Plant & Machinery)**

OFFICE OF THE DEPUTY / ASST. COMMISSIONER OF COMMERCIAL TAXES ---

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

(Strike out whichever is not applicable)

**Certified that M / S** \_\_\_\_\_ **bearing TIN** (Tax Payer's Identification number) \_\_\_\_\_ **has paid Entry Tax for Rs** \_\_\_\_\_ **(in words) Rupees** \_\_\_\_\_ **for tax period from** ..... **to** ..... towards purchase/ receipt of Plant & Machinery for setting up of industrial unit / additional purchase/ receipt of Plant & Machinery for expansion / modernization / diversification.

Signature of D. C. C.T / A.C.C.T

in charge of the Circle  
with seal & date.

**Annexure A-2.2**

**(Raw materials)**

OFFICE OF THE DEPUTY / ASST. COMMISSIONER OF COMMERCIAL TAXES ---

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

(Strike out whichever is not applicable)

**Certified that M / S** \_\_\_\_\_ **bearing TIN** (Tax Payer's Identification number) \_\_\_\_\_ **has paid Entry Tax for Rs** \_\_\_\_\_ **(in words) Rupees** \_\_\_\_\_ **for tax period from** ..... **to** ..... towards purchase/ receipt of raw materials for production of finished products/ additional purchase/ receipt of raw materials for production due to expansion / modernization / diversification and the same Entry Tax on purchase of raw materials have not been set off against the Entry Tax on sale of finished scheduled goods.

Signature of D. C. C.T / A.C.C.T

in charge of the Circle  
with seal & date.

STATEMENT FOR APPORTIONMENT OF ENTRY TAX PAID ON PURCHASE OF ADDITIONAL  
RAW MATERIALS ON E / M / D.

From

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

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

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

I / We hereby furnish the information as below for availing Entry Tax reimbursement on purchase of additional raw materials during ----- (Mention the period) for manufacture resulting incremental sale due to increased production on account of E / M / D over and above the existing installed capacity.

1. Information on installed capacity.

Original Installed Capacity as certified by RIC / DIC earlier			Incremental Installed Capacity on account of E/M/D			Installed capacity after E/M/D		
(i)			(ii)			(iii)		
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		

2. Information on purchase of Raw material against installed capacity & Entry Tax paid during the claim period -----

Sl	Details of Raw materials with specifications	Quantity	Total cost including VAT & CST paid (Rs)	Entry Tax paid (Rs)
	Total			

3. Information on purchase of raw material against expansion / modernization / diversification & Entry Tax paid during the claim period ----- .

Sl	Details of Raw materials with specifications	Quantity	Total cost including VAT & CST paid (Rs)	Entry Tax paid (Rs)
	Total			

I / We hereby certify that the information furnished as above is true and correct to the best of my knowledge and belief

Signature of the Proprietor / Managing Partner /  
Managing Director / Authorized Signatory of  
M/s. ....

Date.

**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)

1	Entrepreneurs Memorandum- I / Entrepreneurs Memorandum- II / IEM / Industrial License
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, for signing as Partner / Managing Director / Authorized person in the application.
3	Certificate of Registration under Indian Partnership Act 1932 / 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 /
5	Migrated industrial unit treated as new industrial unit issued by Director of Industries, Odisha
6	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.
7	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
8	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 / Modernization / Diversification
9	Appraisal & approval documents in support of E/M/D as defined in IPR
10	Certificate on Date of production for Original & E/M/D in case of Large Industry
11	TIN (Tax Payer's Identification number) Certificate / Registration under Entry Tax Act , 1999
12	Import license no. Import Code etc. in case of Import
13	Term loan sanction order of OSFC / Banks / FI ( Original / E/ M/ D)
14	Documents / Challans in support of net VAT Paid against the claim
15	<b>Undertaking in the format prescribed at Annexure A-1</b>
16	<i>For apportion of Entry Tax paid for E / M / D prescribed at Annexure –AA.</i>
17	Certificate by RIC / DIC / DI Odisha in favour of Pioneer Units in each Priority Sector on continuous production during the normal period of incentives
18	<i>Valid statutory clearances including consent to operate issued by OSPCB</i>
19	Document in support of delay in implementation condoned by Empowered Committee



**Annexure -C**  
**(FOR OFFICE USE)**

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-2015 and its operational guidelines along with documents mentioned below from M/s----- At/PO-----Dist. \_\_\_\_ on dt. ----- through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, **RIC/ DIC / IPICOL**  
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-2015 and its operational guidelines along with documents mentioned below from M/s----- At/PO -----Dist. \_\_\_\_\_ on dt. -----through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, **RIC/ DIC / IPICOL**  
with seal & date-----

## VALUATION OF COST OF PLANT &amp; MACHINERY

(Strike out whichever is not applicable)

1. We have verified the Plant & Machinery acquired by M/s ----- located at ----- bearing EM-II / IEM / I. L No----- Dt.----- and the valuation of Plant & machinery unit vis-à-vis schematic provisions till commencement of production 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	Plant & Machinery				
2					
3					
4					
5					
6					
	Total				

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

(Excess investment without proper justification shall not be considered for calculation for the purpose of sanction of VAT reimbursement)

Signature & designation of authorized officer of  
IPICOL / D I, Odisha / General Manager, **RIC** / DIC -

Date

OFFICE OF THE GENERAL MANAGER / RIC / DIC-----/  
 DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK  
 (Strike out whichever is not applicable)

Sanction Order

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

1. Sanction is hereby accorded for hundred percent reimbursement of Entry Tax paid / deferential benefit / for Rs. \_\_\_\_\_ in words (Rupees \_\_\_\_\_) only on acquisition of plant & machinery for setting up of industrial units till the date of commencement of production / on additional acquisition of plant & machinery till the date of commencement of production of such expansion / modernization / diversification in favour of M/s. \_\_\_\_\_ At: \_\_\_\_\_ PO: \_\_\_\_\_ Dist.: \_\_\_\_\_ under provisions of Para ----- of IPR,2015.

2. The amount sanctioned here is within / equal to the total maximum ceiling of 100% cost of plant & Machinery /100% of cost of additional of Plant & machinery for expansion / modernization / diversification.

3. The unit falls under the category of -

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 / 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.

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 Commissioner, Commercial Taxes, Odisha, Cuttack / Deputy / Assistant Commissioner of Commercial Taxes \_\_\_\_\_ for information & necessary action.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

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

Copy forwarded to General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha for information and necessary action.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

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

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

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

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

Copy forwarded to Secretary to Government, Industries Department / MSME Department for 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-----/  
 DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK  
 (Strike out whichever is not applicable)

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

1. Sanction is hereby accorded for hundred percent reimbursement of Entry Tax paid for / deferential benefit / Rs. \_\_\_\_\_ In words (Rupees \_\_\_\_\_) only on purchase of raw materials for manufacturing / additional raw materials for manufacturing in expansion / modernization / diversification for the period from \_\_\_\_\_ to \_\_\_\_\_ i.e. (mention period) ..... (From the date of commencement of production to the end of Financial year / 2<sup>nd</sup> Financial Year / 3<sup>rd</sup> Financial Year / 4<sup>th</sup> Financial Year / 5<sup>th</sup> Financial Year / 1<sup>st</sup> April of 6<sup>th</sup> Financial Year to the date of completion of five years of commencement of Production / (Additional two years for Pioneer unit)- 6<sup>th</sup> Financial Year / 7<sup>th</sup> Financial Year / 1<sup>st</sup> April of 8<sup>th</sup> Financial Year to the date of completion of seven years of commencement of Production in favour of M/s. \_\_\_\_\_ At: \_\_\_\_\_ PO: \_\_\_\_\_ Dist.: \_\_\_\_\_ under provisions of Para ----- of IPR, 2015.

2. The unit falls under the category of -

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 under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector 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) / 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.

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 Commissioner, Commercial Taxes, Odisha, Cuttack / Deputy / Assistant Commissioner of Commercial Taxes \_\_\_\_\_ for information & necessary action.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

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

Copy forwarded to General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha for information and necessary action.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

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 Secretary to Government, Industries Department / MSME Department for 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----- /  
INDUSTRIAL PROMOTION AND INVESTMENT CORPORATION OF ODISHA LIMITED,  
IPICOL HOUSE, JANPATH, BHUBANESWAR. /  
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)

Sir,

This is to inform that your application for sanction -----  
-----filed on dt. \_\_\_\_\_ under IPR-2015 is rejected due to following reasons.

(Specify the reasons)

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

Signature of General Manager, RIC / DIC----- /  
Authorized Officer of the IPICOL /  
Director of Industries, Odisha  
with seal & date-----.