

**Gujarat Industrial Policy 2015 -
Scheme for Incentive to Industries**

**Government of Gujarat
Industries & Mines Department
Resolution No.INC-102015-645918-I
Sachivalaya, Gandhinagar
Dated: 25/07/2016**

Read: Industrial Policy 2015 of Government of Gujarat

Preamble

Gujarat has always been at the forefront of economic growth in the country. It is one of the leading industrial states. Government of Gujarat has announced an ambitious Industrial Policy 2015, in January 2015, with the objective of creating a healthy and conducive climate for conducting business and augmenting the industrial development of the state. The Industrial Policy has been framed with the broad idea of enhancing industrial growth that empowers people and creates employment, and establishes a roadmap for improving the state's ability to facilitate business. Gujarat's development vision will continue to emphasize on integrated and sustainable development, employment generation, opportunities for youth, increased production and inclusive growth.

Make in India is a prestigious program of Government of India. The Industrial Policy 2015 of the Government of Gujarat envisages a focused approach on the Make in India program as the state's strategy for achieving growth. Gujarat is a national leader in 15 of the 25 sectors identified under the Make in India program, and is also focusing on 6 more sectors. Thus, with a strong base in 21 out of the 25 sectors under Make in India, Gujarat can take strong leadership in this prestigious program of the Government of India.

The Industrial Policy 2015 aims to encourage the manufacturing sector to upgrade itself to imbibe cutting edge technology and adopt innovative methods to significantly add value, create new products and command a niche position in the national and international markets. Creating forward and backward linkages

in manufacturing will help in creating a strong multiplier effect in the economy, which would boost consumption and growth.

In order to achieve its vision of making the state a globally competitive industrial and innovative destination, that stimulates sustainable development and promotes inclusive growth, and to facilitate investments into the state, the Industrial Policy 2015 outlines a strategy for achieving growth that includes the promotion of labour intensive industries, a focused approach for industrially under-developed areas, accelerating the development of infrastructure, strengthening sector specific approach, up-gradation of technology and R&D. The policy also provides for a special focus on MSMEs, with a view to enhance their competitiveness and making them more technology driven.

The industrial and investment scenario in the country is getting more and more competitive, with almost all the major industrial states announcing liberal incentive policies during the last few years. It is necessary for Gujarat to maintain its competitive edge in attracting new investments into the state, which is essential for increased production and new employment opportunities. The state government has announced a few incentive schemes during the last three years for certain sectors or categories of industries. It is to note that most of the major industrialized states have announced incentive policies for new investment in all sectors of the industry in their states. During the national and international road shows held in the run-up to the Vibrant Gujarat Global Summit 2015, one of the major concerns expressed by the participants and prospective investors, was the lack of an incentive scheme for making fresh investments in the state, especially in comparison to the major industrialised states of the country.

In view of the above, introduction of a scheme for giving incentives to new investments in the state in the manufacturing sector was under consideration of government. After careful consideration, government is pleased to introduce a scheme to provide incentives to attract increased investments to the state in the manufacturing sector to create more employment opportunities, for balanced regional growth and inclusive development of the state.



Resolution

1. The scheme shall be known as **Scheme for Incentive to Industries (General) 2016-2021**.
2. The operative period of the scheme shall be five years from the date of this resolution.

3. Definitions

- (i) **Industrial Undertaking** : Industrial Undertaking means a legal entity such as company, partnership firm including LLP, society, trust, industrial cooperative society, or proprietary concern engaged or to be engaged in the manufacture, production, processing or job work of articles.
- (ii) **Micro, Small and Medium Industrial undertaking** : A micro, small or medium industrial undertaking under this scheme means an industrial project which satisfies the conditions of micro, small or medium under the MSME Development Act, 2006 of Government of India, and has acknowledgement of Entrepreneurs Memorandum or Udyog Aadhaar filed with the competent authority.
- (iii) **Large Industrial undertaking** : A large industrial undertaking means an industrial project in which the gross fixed capital investment made is higher than the maximum prescribed for a medium enterprise as under the MSME Development Act, 2006, but lower than Rs. 1000 crore, and for which an Industrial Entrepreneurs Memorandum as prescribed by the Government of India has been filed.
- (iv) **Mega Industrial undertaking** : A mega industrial undertaking means an industrial project in which the gross fixed capital investment made is Rs. 1000 crore or above but less than Rs. 4000 crore, and for which an Industrial Entrepreneurs Memorandum as prescribed by the Government of India has been filed.
- (v) **Ultra Mega Industrial undertaking** : An ultra-mega industrial undertaking means an industrial project in which the gross fixed capital investment made is Rs. 4000 crore or above, and for which an Industrial

Entrepreneurs Memorandum (IEM) as prescribed by the Government of India has been filed.

- (vi) **New Industrial Unit** : A New Industrial Unit means a new industrial project set up by an industrial undertaking that has commenced the commercial production during the operative period of the scheme, provided it satisfies the following conditions:
- a) The new project should have obtained a separate Letter of Intent or a Letter of Approval or has filed Industrial Entrepreneur Memorandum (IEM) or Entrepreneur Memorandum (EM) / Udhog Aadhar, as prescribed by the Government of India, with the competent authority.
 - b) The new project should have separately identifiable fixed capital investment. 'Separately identifiable capital investment' means the new plant and machinery should be housed in separate premises/ building and shall have to maintain separate books of accounts. However, the new project will not lose its eligibility, if the utilities of an existing project, such as for water, electricity, steam, gas, pollution control facilities etc. are utilized.
- (vii) **Industrial Complex** : Industrial Complex means more than one new project set up by an industrial undertaking for manufacturing of more than one product at a single location.
- (viii) **Existing Industrial Unit** : An Existing Industrial Unit means an industrial project that is in production before initiating the expansion at the same location/ premise. A new industrial unit set up under this policy that decides to carry out expansion of existing production line during the operative period of the scheme will be termed as existing industrial unit in reference to the expansion.
- (ix) **Expansion** : Expansion means where an existing industrial unit increases its investment in gross fixed capital by at least 50% at the same location of its existing project, of which at least 60% of investment is made in plant and machinery, and also increases its installed capacity by at least 50% of existing products for which expansion is carried out. Such expansion will

be eligible only if the existing industrial unit has reached the utilization of existing installed capacity at least to the extent of 75% in any one of the preceding three financial years.

- (x) **Installed Capacity** : Installed Capacity means the optimum production capacity of the plant. In case of company registered under the Companies Act, the installed capacity stated in the latest annual report will be considered as the installed capacity. In case of other legal entities, the installed capacity as mentioned in the appraisal report prepared by a bank or financial institution will be considered as the installed capacity. Where no such appraisal is available, then the production capacity as worked out by the Industries Commissioner, or by an officer authorized by him, will be considered as the installed capacity.
- (xi) **Net VAT** : Net VAT means the tax including Additional Tax paid on sale of product after adjusting the tax credit of tax, including Additional Tax on purchases, under Gujarat Value Added Tax Act, 2003.
- (xii) **Gross Fixed Capital Investment** :
- a) Gross Fixed Capital Investment means the investment made in land, building, plant and machinery, utilities, tools and equipment, and other assets required to manufacture the end product.
 - b) The Gross Fixed Capital Investment shall be considered to decide the category of the project.
 - c) Assets acquired and paid for after coming into force of the Industrial Policy 2015 of the Government of Gujarat (i.e. on or after 01-01-2015) and within the time period specified in paragraph 5 of this resolution for completion of the investment, shall be considered for determining the gross fixed capital investment.
- (xiv) **Project Cost** : Project Cost means the total cost of the project minus the margin for working capital.

Explanation: The category of the project would be decided on the basis of project cost mentioned in the application for registration or as per the

project report submitted by the industrial undertaking. However, while deciding the final eligibility of the project for the incentive, total fixed capital investment made in the project or the cost appraised by the bank or financial institution, whichever is lower, will be considered.

(xv) **Eligible Fixed Capital Investment** : Eligible Fixed Capital Investment means investment made on or after 01-01-2015 and on or before the date specified in paragraph 5 of this resolution for completion of the investment, in -

A. **Land** : The actual purchase price as per the registered document of the land or the price calculated as per the prevailing Jantri rate, whichever is lower, shall be considered as the cost of land for the project, plus stamp duty and registration fee. In case of land allotted by GIDC or by an approved industrial park, the actual allotment price paid shall be considered as the cost of land.

B. **New Building** : A New Building means a new building constructed, or the acquisition of a new and unused building, for the project, including administrative building. The cost of a new building shall be calculated as per the actual cost or the Schedule of Rates (SOR) of the relevant year of the R&B department of the State Government, whichever is lower.

The cost of new buildings constructed for installation of plant and machinery, R&D activities, in-house testing facilities, storage facilities, and other buildings related to the manufacturing process, shall be considered as per the actual expenditure incurred.

Building acquired under lease or on rental basis, except GIDC sheds, will not be considered as eligible fixed capital investment. No cost incurred on acquisition of old building, or the expenditure incurred on repairing a building, will be considered as eligible fixed capital investment.



C. **Other Construction** : Other construction means construction such as compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions.

D. **Plant and Machinery** : Plant and machinery means new plant and machinery, and imported second hand plant and machinery having usable life for at least further ten years which is duly certified by Chartered Engineer, utilities, dies and moulds, including cost of transportation, foundation, erection, installation and electrification, capitalized under the head of plant and machinery. The electrification cost will include the cost of sub-station and transformer installed by the industrial unit.

Plant and machinery shall include:

1. Plant for non-conventional energy;
2. Vehicles used for transportation only within the premises of the industrial unit, and material handling equipment exclusively used in transporting goods within such premises;
3. Plant for captive power generation/co-generation;
4. Plant for desalination of sea water or purification of water;
5. Plant for pollution control measures, including facility for collection, treatment, disposal of effluent or solid/hazardous waste;
6. Diesel Generating sets of capacity not more than 50% of the connected electric load or 25 MW, whichever is less.

E. **Technology, Design and Drawings, Patents** : The cost incurred in acquiring technology, design and drawings, patents, limited to 10% of the project cost.

F. **Project related infrastructure** : Fixed capital investment made in the following assets/items will be considered as project related infrastructure. Direct expenditure incurred for the following items will also be considered to determine the eligibility under this head:

1. Residential colony, hospital, school or sports facilities created for workers and staff of the industrial unit;
2. Feeder road to the industrial unit from the nearest approach road;
3. Dedicated facilities created for carrying water, gas, raw material required by the project through pipeline;
4. Non-refundable deposit paid to electricity company for transmission of electricity from the nearest sub-station;
5. Expenditure on electronic telephone exchange and laying of telecommunication cables;
6. Construction of building for bank or post office, if provided by the unit without any charge;
7. Training Centre to train local people for employment in the project and Skill Development Centre;
8. Expenditure on transport facilities, such as buses, for conveyance of workers from nearby villages/towns to the factory premises.

Out of the investment in the above stated infrastructure, or any other item of infrastructure approved by the committee for ultra-mega industrial projects, the expenditure of up to 20% only thereof shall be considered for inclusion in the final eligible capital fixed capital investment.

(xvi) Ineligible Capital Expenditure

The following expenditure shall not be considered for calculating the eligible fixed capital investment:

1. Working capital
2. Goodwill
3. Royalty
4. Preliminary and pre-operative expenses
5. Indigenous second hand plant and machinery
6. Interest capitalized
7. Power generation, except for captive use

4. Applicability

This scheme shall be applicable to a new industrial unit, or an existing industrial unit that undertakes expansion, and which commences commercial production during the operative period of the scheme.

5. Time period for consideration of eligible fixed capital investment

In order to be eligible for incentive under this resolution, the industrial unit must have commenced commercial production during the operative period of the scheme.

The assets acquired and paid for from the date of coming into force of the Industrial Policy 2015 of the Government of Gujarat (i.e. on or after 1/1/2015) till the time period specified below shall be considered for determining the gross fixed capital investment and the eligible fixed capital investment.

1.	Ultra Mega Industrial Undertaking	24 months from the DOCP
2.	Mega Industrial Undertaking	18 months from the DOCP
3.	Large Industrial Undertaking	15 months from the DOCP
4.	Micro, Small or Medium Industrial Undertaking	12 months from the DOCP

DOCP: Date of Commencement of Production

6. Category-wise classification of talukas under the scheme and Ineligible Areas

Based on the existing investment in the large industrial projects in the talukas, the talukas are classified in categories as per Annexure-A.

If a project is located in the geographical limit of more than one taluka, then the taluka in which the project has the largest percentage of land area will be considered as the eligible category of taluka under the scheme.

An industrial undertaking located within the municipal corporation limits of Ahmedabad, Surat, Vadodara, Rajkot, Jamnagar and Bhavnagar will not be eligible for incentive under this resolution.

7. Ineligible Industries

Ineligible industries means the industries listed in Annexure 'B' to this resolution. Ineligible industries shall not be eligible for incentive under this scheme.

Note 1 - An industrial undertaking that has availed any incentive for the same assets under any scheme of the state government, or any agency of the state government, shall not be eligible for incentive under this scheme.

Note 2 - An industrial undertaking that shifts to a new location by closing down, completely or partially, the original unit in the previous location will not be eligible for incentive under this scheme.

8. Quantum of Incentive

8.1 An eligible industrial undertaking will be eligible for incentive according to the classification of the project (Ultra Mega, Mega, Large, MSME), the category of the taluka, and the eligible fixed capital investment.

The percentage of eligible fixed capital investment entitled for incentive, the percentage of net VAT for reimbursement, and the period from the date of availment of incentive shall be as prescribed in the table below:

Table

Category of Taluka	% of eligible fixed capital investment entitled for incentive	% of Net VAT reimbursement to the unit	% of Net VAT to be paid to Government	Incentive period (no. of years)
1	100%	90%	10%	10
2	80%	80%	20%	10
3	70%	70%	30%	10

8.2 Net VAT incentive to be reimbursed to the industrial undertaking in one financial year will not exceed one-tenth of the total amount of eligible incentive, subject to a maximum amount in a financial year as below:

Classification of the Project	Amount (in Rs. crore)
1	2
Ultra Mega Industrial Unit	500

Mega Industrial Unit	400
Large Industrial Unit	150
Micro, Small or Medium Industrial Unit	50

In case of eligible period starting and ending in between a financial year, the ceiling limit for that financial year will be fixed in proportion to the annual eligible limit.

- 8.3** If the industrial undertaking availing incentive under this resolution is already manufacturing the same product in one or more existing industrial units in Gujarat owned by it or by its subsidiary, then the amount of net VAT paid by all such existing industrial units on the same product for five consecutive years commencing from the year in which the industrial undertaking avails incentive under this resolution shall not be lower than the average net VAT paid on the same product in the immediately preceding three financial years from the year in which the industrial undertaking avails incentive under this resolution.

If the amount of net VAT so paid by the existing industrial units in any of the five consecutive years is lower than the average net VAT paid in the immediately preceding three years from the year in which the industrial undertaking avails incentive under this resolution, then the amount of incentive availed under this resolution shall be reduced to that extent in the year in which the net VAT paid is lower.

9. Conditions for availing incentive

1. An industrial undertaking eligible for reimbursement of Net VAT shall be considered as a normal dealer under the Gujarat Value Added Tax Act, 2003 and the rules made thereunder. The incentive shall be available in the form of reimbursement only.
2. The eligible industrial undertaking will be allowed reimbursement of net VAT paid to the extent of rates as outlined under paragraph 8 of this resolution.



3. The eligible industrial undertaking shall manufacture the goods on its own for which it is eligible for incentive.
4. The eligible industrial undertaking shall remain in production during the incentive period.
5. The eligible industrial undertaking shall have to make e-payment and submit e-returns.
6. In the GST regime -
 - (i) necessary modifications will be made in order to maintain the same quantum of incentives as available under the existing VAT regime, subject to conditions as may be decided by the state government, and the decision of the state government shall be final.
 - (ii) the industrial undertaking shall be reimbursed the eligible incentive up to the extent of the State GST paid on intra-state sale, subject to the tax actually realised in the government treasury, within the eligible amount and period.

10. Sanctioning Authorities

The authorities empowered to register an enterprise and sanction incentive/assistance under this scheme shall be as under:

10.1 Committee for Ultra Mega and Mega Industrial Undertakings

1	Hon'ble Chief Minister	Chairman
2	Hon'ble Minister for Finance	Member
3	Hon'ble Minister for Industries	Member
4	Chief Secretary	Member
5	Additional Chief Secretary, Finance Department	Member
6	Additional Chief Secretary, Industries & Mines Department	Member
7	Principal Secretary, Environment & Forest Dept	Member
8	Principal Secretary, Labour & Employment Dept	Member
9	Principal Secretary, Revenue Department	Member
10	Industries Commissioner	Member Secretary

10.2 Committee for Large Industrial Undertakings

1	Chief Secretary	Chairman
2	Additional Chief Secretary, Finance Department	Member
3	Additional Chief Secretary, Industries & Mines Department	Member
4	Principal Secretary, Environment & Forest Dept	Member
5	Principal Secretary, Labour & Employment	Member
6	Principal Secretary, Revenue Department	Member
7	President, Gujarat Chamber of Commerce	Member
8	Industries Commissioner	Member Secretary

10.3 Committee for MSME Projects

1	District Collector	Chairman
2	District Development Officer	Member
3	Deputy Commissioner, Commercial Taxes	Member
4	Divisional/Regional Manager, GIDC	Member
5	Deputy/Assistant Commissioner of Labour	Member
6	President of a reputed Industries Association in the District, to be nominated by District Collector	Member
7	General Manager, District Industries Centre	Member Secretary

11. Chief Minister's Cabinet Committee for Industrial Promotion & Monitoring (CCCIPM)

Under special circumstances, in the event of need as may arise in a particular case or cases, or for certain categories regarded as priority, the Chief Minister's Cabinet Committee for Industrial Promotion & Monitoring (CCCIPM), formed under I&MD GR No. IND-102015-66447-I dated 21/02/2015, may sanction customized package or make suitable changes in the terms and conditions of the incentives and/or may sanction additional incentives than that provided under this scheme.

12. Interpretation

Any dispute or difference of opinion regarding the interpretation of the provisions of this resolution shall be referred to the Committee for Ultra Mega and Mega Industrial undertakings, constituted under paragraph 10.1 of this resolution, the decision of which will be final and binding.

13. Application for Registration

An industrial undertaking eligible for incentive under this GR shall apply for provisional registration to the concerned District Industries Centre in case of micro, small and medium project, and to the Industries Commissioner in case of large, mega and ultra mega project, in the prescribed format, during the operative period of the scheme, along with the following documents, as applicable:

- (i) Document of registration of the industrial undertaking, as applicable under law, and the Industrial Entrepreneur Memorandum or Udyog Aadhar, as prescribed by Government of India.
- (ii) Documents related to legal possession of land with valid non-agriculture permission for industrial use, and registered purchase deed. If the plot or shed is in GIDC estate, a copy of possession letter should be attached.
- (iii) Consent to Establish from GPCB, if applicable.
- (iv) Detailed Project Report.

14. Registration

- (i) After receipt of the application, the sanctioning authority will scrutinize it and, if approved, the Industries Commissioner shall issue registration certificate.
- (ii) The registration certificate shall be valid up to 180 days from the date of commencement of production and, during this period, the industrial undertaking shall have to submit an application to the authorized officer for provisional eligibility to avail net VAT incentive.



- (iii) A project having registration will have to start the commercial production during the operative period of this scheme.

15. Provisional Eligibility

- (i) The industrial undertaking having registration shall submit an application for provisional eligibility certificate after commencement of commercial production.
- (ii) The industrial undertaking shall have to submit a certificate from a Chartered Accountant in respect of the investment made in the project up to the date of commencement of commercial production to General Manager, District Industries Centre for MSMEs and Industries Commissioner for large, mega and ultra mega project.
- (iii) In case of MSME, the General Manager of District Industries Centre, and in case of other industrial projects the Industries Commissioner, shall issue within thirty days of the date of receipt of application a Provisional Eligibility Certificate for the purpose of reimbursement of net VAT incentive for an amount of 20% of the gross fixed capital investment as on the date of commencement of commercial production as submitted by the industrial undertaking.
- (iv) The industrial undertaking shall be entitled to claim incentive under this resolution based on the Provisional Eligibility Certificate.

16. Final Eligibility Certificate

- (i) On completion of the project, the industrial undertaking will submit all the information details as required by the authorized officer.
- (ii) The industrial undertaking shall have to submit a certificate from a Chartered Accountant in respect of investment, particulars of local employment, and the applicable certificate from GPCB to General Manager, District Industries Centre for MSMEs and Industries Commissioner for large, mega and ultra mega project.



- (iii) The Industries Commissioner/General Manager shall constitute an Asset Verification team to verify the investment details. The Asset Verification report of the team shall be placed before the sanctioning authority.
- (iv) The final eligibility of incentive shall be approved by the sanctioning authority. Thereafter, the final Eligibility Certificate for availing Net VAT incentive shall be issued by the Industries Commissioner/General Manager.

17. Change in item of production or addition of items

- (i) The industrial undertaking will be allowed to add a new product or change any of its products, and to create additional capacity, during the period of availment of incentive granted to it under the resolution. However, any fresh investment made for the above-mentioned purposes will not be eligible for consideration as eligible fixed capital investment.
- (ii) The application for addition of new product or change of any of its products will have to be submitted to the Industries Commissioner/General Manager District Industries Centre prior to the commencement of production of the new product. In the event of the industrial undertaking submitting its application after commencing production of the new product, the reimbursement of net VAT on the new product shall be given from the first day of the subsequent calendar quarter and the industrial undertaking will not be entitled for reimbursement of net VAT paid for the prior period.

18. Exercising of option

An industrial undertaking eligible under the incentive scheme announced under this resolution as also under another existing incentive scheme of the state government, shall be allowed to opt for availing incentive under either of the incentive schemes, if such industrial undertaking has not started availing incentive under the other scheme. However, if the

industrial undertaking has started availing benefit under the other scheme, then it shall not be allowed to opt for incentive under the scheme announced vide this resolution.

- 19.** Government has announced the Scheme for Assistance to Mega/ Innovative Projects vide resolution number MGP/102009/58782/1 dated 29-12-2009, which has been extended from time to time. Industrial undertakings covered under the Scheme for Assistance to Mega/ Innovative Projects 2009 will not be entitled to incentive under this resolution.

20. Other Conditions

The incentives granted under the scheme shall be subject to the following conditions. In case of any breach of one or more of these conditions, the incentives given under the scheme shall be liable to be recovered as an arrear of land revenue or in any other appropriate manner the government may deem fit.

- 1) An industrial undertaking that has availed incentive under the scheme shall be required to employ persons domiciled in Gujarat to the extent of at least 85% of its total number of employees. The employment of persons domiciled in Gujarat in managerial and supervisory capacity shall not be less than 60% of the number of persons employed by the enterprise in managerial and supervisory capacity, subject to the requirement of employing at least 85% of the total number of employees from persons domiciled in Gujarat.

The industrial undertaking shall be required to submit a list of persons employed and such other information required for verification of having satisfied this condition, before the sanction of incentives under the scheme.

- 2) An industrial undertaking that has availed similar incentive as provided under this scheme under any other scheme of the state government shall not be eligible for the incentive under this scheme.



However, the industrial undertaking may avail similar incentives under a scheme of the central government.

- 3) Any investment made by an existing industrial undertaking for renovation, modernization, rehabilitation, or rationalization will not be eligible for incentive under this resolution.
- 4) An industrial undertaking that has availed incentive under this scheme shall install and effectively operate and maintain pollution control measures as per the standards prescribed and approved by the competent authority in this regard.
- 5) An industrial undertaking that has availed incentive under this scheme shall be required to remain in production continuously till the expiry of the eligible period of incentive. However, if production is discontinued due to reasons beyond the control of the management, the sanctioning authority may condone the period for which production is discontinued after due verification of details and reasons of discontinuation of production and after satisfying itself to the same.
- 6) The industrial undertaking shall furnish to the Industries Commissioner/General Manager District Industries Centre information regarding production and employment for each financial year within 60 days of the close of the financial year. It shall also furnish information on such other matters that the state government may require from time to time.
- 7) The Industries Commissioner may separately issue guidelines for the implementation of the scheme.

21. Budget Provisions

The expenditure under the scheme will be met from the sanction grant of the respective financial year under the following budget head:

- Demand Number: 49
- Major head: 2852 Industries
- Minor head : 800 Other expenditure
- Sub Head: 36 Assistance to Large Industries

This issues with the concurrence dated 7/7/2016 of Finance Department received on the file of even number.

By order and in the name of the Governor of Gujarat.

B. S. Mehta
(B.S. Mehta)

Deputy Secretary
Industries & Mines Department

To,

1. Secretary to H.E. the Governor*
2. PS to All Ministers
3. Principal Secretary to Hon. CM
4. Under Secretary to Chief Secretary
5. All Departments
6. All Heads of Departments/Boards/corporations/Institutions under Industries and Mines Department
7. Industries Commissioner, Gandhinagar
8. All collectors
9. All District Development Officers
10. All District Industries Centers
11. Commissioner of Commercial Tax, Ashram road, Ahmedabad.
12. Accountant General Ahmedaad/Rajkot*
13. All branches of Industries and Mines Department.
14. System Manager for IWDMS, TCS Ltd., Gandhinagar
15. Jt. C.I.O., Industries & Mines Department for uploading on Website.
16. Select File.

* by letter

Annexure - A
to Industries & Mines Department Resolution No. INC-102015-645918-I
dated 25/07/2016
(refer paragraph 6 of the resolution)

Category of Talukas & Ineligible Areas					
Sr. No.	District	Category I	Category II	Category III	Ineligible Area
		Taluka	Taluka	Taluka	
1	Ahmedabad	Detroj-Rampura			Ahmedabad Municipal Corporation limits
2	Ahmedabad	Mandal			
3	Ahmedabad	Dhandhuka			
4	Ahmedabad		Bavla		
5	Ahmedabad		Dholka		
6	Ahmedabad		Viramgam		
7	Ahmedabad			Daskroi	
8	Ahmedabad			Ahmedabad City	
9	Ahmedabad			Sanand	
10	Ahmedabad	Dholera			
11	Amreli	Khambha			
12	Amreli	Bagasara			
13	Amreli	Savar Kundla			
14	Amreli		Amreli		
15	Amreli		Babra		
16	Amreli		Dhari		
17	Amreli		Kunkavav Vadia		
18	Amreli		Lathi		
19	Amreli		Jafrabad		
20	Amreli			Rajula	
21	Amreli	Lilia			
22	Anand	Anklav			
23	Anand	Borsad			

24	Anand	Sojitra			
25	Anand	Umreth			
26	Anand		Anand		
27	Anand		Petlad		
28	Anand		Tarapur		
29	Anand		Khambhat		
30	Arravalli	Bayad			
31	Arravalli	Dhansura			
32	Arravalli	Malpur			
33	Arravalli	Bhiloda			
34	Arravalli	Meghraj			
35	Arravalli		Modasa		
36	Banas Kantha	Dantiwada			
37	Banas Kantha	Deesa			
38	Banas Kantha	Lakhni			
39	Banas Kantha	Vadgam			
40	Banas Kantha	Amirgadh			
41	Banas Kantha	Bhabhar			
42	Banas Kantha	Danta			
43	Banas Kantha	Deodar			
44	Banas Kantha	Kankrej			
45	Banas Kantha	Suigam			
46	Banas Kantha	Tharad			
47	Banas Kantha	Vav			
48	Banas Kantha	Dhanera			
49	Banas Kantha		Palanpur		
50	Bharuch	Netrang			
51	Bharuch		Amod		
52	Bharuch		Valia		
53	Bharuch		Jambusar		
54	Bharuch			Ankleshwar	
55	Bharuch			Bharuch	
56	Bharuch			Hansot	
57	Bharuch			Jhaghadiya	

58	Bharuch			Vagra	
59	Bhavnagar	Gariadhar			Bhavnagar Municipal Corporation limits
60	Bhavnagar	Jesar			
61	Bhavnagar	Palitana			
62	Bhavnagar	Umralla			
63	Bhavnagar	Vallabhipur			
64	Bhavnagar		Ghogha		
65	Bhavnagar		Sihor		
66	Bhavnagar		Mahuva		
67	Bhavnagar		Talaja		
68	Bhavnagar			Bhavnagar	
69	Botad	Botad			
70	Botad	Gadhada			
71	Botad	Ranpur			
72	Botad	Barwala			
73	Chhotaudaepur	Bodeli			
74	Chhotaudaepur	Naswadi			
75	Chhotaudaepur	Pavijetpur			
76	Chhotaudaepur	Sankheda			
77	Chhotaudaepur	Chhotaudepur			
78	Chhotaudaepur	Kawant			
79	Dahod	D'Baria			
80	Dahod	Dhanpur			
81	Dahod	Fatepura			
82	Dahod	Garbada			
83	Dahod	Limkheda			
84	Dahod	Sanjeli			
85	Dahod	Zalod			
86	Dahod	Dahod			
87	Dang	Ahwa			
88	Dang	Subir			
89	Dang	Waghai			
90	Devbhumi	Kalyanpur			

	Dwarka				
91			Bhanvad		
92				Khambhaliya	
93				Okha Mandal	
94	Gandhinagar		Dehgam		
95	Gandhinagar		Mansa		
96	Gandhinagar			Gandhinagar	
97	Gandhinagar			Kalol	
98	Gir Somnath	Gir Gadhada			
99		Talala			
100			Kodinar		
101			Patan Veraval		
102			Sutrapada		
103			Una		
104	Jamnagar	Dhrol			Jamnagar Municipal Corporation limits
105	Jamnagar	Kalavad			
106	Jamnagar	Jodiya			
107	Jamnagar		Jamnagar		
108	Jamnagar		Jamjodhpur		
109	Jamnagar			Lalpur	
110	Junagadh	Junagadh			
111	Junagadh	Mendarda			
112	Junagadh	Vanthali			
113	Junagadh	Visavadar			
114	Junagadh	Maliya Hatina			
115	Junagadh	Mangrol			
116	Junagadh		Bhesan		
117	Junagadh		Keshod		
118	Junagadh		Manavadar		
119	Junagadh			Junagadh City	
120	Kutchchh	Nakhatrana			
121	Kutchchh		Lakhpat		
122	Kutchchh	Rapar			

123	Kutchchh	Mandvi			
124	Kutchchh			Bhuj	
125	Kutchchh			Abdasa	
126	Kutchchh			Anjar	
127	Kutchchh			Bhachau	
128	Kutchchh			Gandhidham	
129	Kutchchh			Mundra	
130	Kheda	Galteshwar			
131	Kheda	Kapadvanj			
132	Kheda	Mahudha			
133	Kheda	Mehmedabad			
134	Kheda	Thasra			
135	Kheda	Vaso			
136	Kheda		Kathlal		
137	Kheda		Matar		
138	Kheda		Nadiad		
139	Kheda			Kheda	
140	Mahisagar	Lunawada			
141	Mahisagar	Virpur			
142	Mahisagar	Kadana			
143	Mahisagar	Santrampur			
144	Mahisagar	Khanpur			
145	Mahisagar		Balasinor		
146	Mehsana	Becharaji			
147	Mehsana	Jotana			
148	Mehsana	Kheralu			
149	Mehsana	Satlasana			
150	Mehsana	Unjha			
151	Mehsana		Mahesana		
152	Mehsana		Vadnagar		
153	Mehsana		Vijapur		
154	Mehsana		Visnagar		
155	Mehsana			Kadi	

156	Morbi	Maliya Miyana			
157	Morbi		Halvad		
158	Morbi		Tankara		
159	Morbi		Wankaner		
160	Morbi			Morbi	
161	Narmada	Dediyapada			
162	Narmada	Sagbara			
163	Narmada	Tilakvada			
164	Narmada	Garudeshwer			
165	Narmada		Nandod		
166	Navsari	Khergam			
167	Navsari	Chikhali			
168	Navsari	Vansda			
169	Navsari		Navsari		
170	Navsari		Gandevi		
171	Navsari		Jalalpor		
172	Panchmahal	Shahera			
173	Panchmahal	Morva (H)			
174	Panchmahal		Godhra		
175	Panchmahal		Kalol		
176	Panchmahal		Ghoghamba		
177	Panchmahal		Jambughoda		
178	Panchmahal			Halol	
179	Patan	Chanasma			
180	Patan	Harij			
181	Patan	Patan			
182	Patan	Radhanpur			
183	Patan	Sarswati			
184	Patan	Sami			
185	Patan	Sankheswar			
186	Patan	Santalpur			
187	Patan		Sidhpur		
188	Porbandar		Porbandar		

189	Porbandar	Kutiyana			
190	Porbandar		Ranavav		
191	Rajkot	Dhoraji			Rajkot Municipal Corporation limits
192	Rajkot	Jamkandorna			
193	Rajkot	Vichhiya			
194	Rajkot		Gondal		
195	Rajkot		Jasdan		
196	Rajkot		Jetpur		
197	Rajkot		Kotda Sangani		
198	Rajkot		Lodhika		
199	Rajkot		Paddhari		
200	Rajkot		Upleta		
201	Rajkot			Rajkot	
202	Sabarkantha	Poshina			
203	Sabarkantha	Vadali			
204	Sabarkantha		Himatnagar		
205	Sabarkantha		Idar		
206	Sabarkantha		Prantij		
207	Sabarkantha		Talod		
208	Sabarkantha	Khedbrahma			
209	Sabarkantha	Vijaynagar			
210	Surat	Umerpada			Surat Municipal Corporation limits
211	Surat		Bardoli		
212	Surat		Mahuva		
213	Surat		Mandvi		
214	Surat		Olpad		
215	Surat			Mangrol	
216	Surat			Choryasi	
217	Surat			Kamrej	
218	Surat			Palsana	
219	Surat			Surat City	
220	Surendranagar	Chuda			
221	Surendranagar	Lakhtar			

222	Surendranagar	Thangadh			
223	Surendranagar	Sayla			
224	Surendranagar	Dasada			
225	Surendranagar		Dhrangadhra		
226	Surendranagar		Limbdi		
227	Surendranagar		Muli		
228	Surendranagar		Wadhwan		
229	Surendranagar		Chotila		
230	Tapi	Nizar			
231	Tapi	Songadh			
232	Tapi	Uchchal			
233	Tapi	Kukarmuda			
234	Tapi	Dolvada			
235	Tapi		Valod		
236	Tapi		Vyara		
237	Vadodara	Dabhoi			Vadodara Municipal Corporation limits
238	Vadodara	Desar			
239	Vadodara		Shinor		
240	Vadodara			Karjan	
241	Vadodara			Padra	
242	Vadodara			Savli	
243	Vadodara			Vadodara	
244	Vadodara			Waghodia	
245	Valsad			Vapi	
246	Valsad		Dharampur		
247	Valsad		Kaparada		
248	Valsad			Pardi	
249	Valsad			Umargaon	
250	Valsad			Valsad	

25

Annexure - B

to Industries & Mines Department Resolution No. INC-102015-645918-1
dated 25/07/2016

(refer paragraph 7 of the resolution)

Ineligible Industries

1. Units located in Special Economic Zones;
2. Mining and quarrying;
3. Lignite and coal, coal and coke, extraction of minerals;
4. Extraction of crude petroleum or extraction of natural gas;
5. Regasification of LNG, transmission and distribution of natural gas, compression of natural gas (CNG);
6. Petroleum refinery;
7. Bottling of LPG and other gases;
8. Cement, Clinker and Grinder;
9. Soda Ash;
10. Manufacture of tobacco products, gutkha;
11. Electric power generation, except where it is captive electricity generation as part of an industrial complex;
12. Manufacturing of Beverages
 - Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials;
 - Manufacture of wines;
 - Manufacture of malt liquors and malt;
 - Manufacture of soft drinks; production of mineral waters and other bottled/pouched waters; production of aerated beverages;
13. Manufacture or sizing of wood; manufacture of furniture and products made from wood and cork, except where made from wood imported into the country;
14. Production of firewood and charcoal;
15. Manufacture of jewelry and related articles and manufacture of imitation jewelry and related articles falling under Group 321 of Division 32 of National Industrial Classification 2008 of the Central Statistical Organization, Government of India;

16. Decorticating, expelling, crushing, roasting, parching, frying of edible oilseeds, Mustard, Sunflower, Soyabean, Safflower, Kardi, Nizar, Palmoil, Coconut, Cottonseed etc., and refining, colouring/ decolouring and scanting of oil;
17. Solvent extraction of oil from edible seed/edible oil cake, processing and/or hydrogenation of edible oil;
18. Dairy milk powder and other manufactured products starting from milk, including pasteurization and sterilization of milk;
19. Cottage and Village Industries falling within the purview of Khadi and Village Industries Board, Khadi and Village Industries Commission and industries falling within the purview of Boards set up for coir, silk, handloom, handicrafts and units set up by self-employed workers and artisans etc. which are covered under separate schemes of assistance.

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