

GOVERNMENT OF ODISHA

MSME DEPARTMENT

NOTIFICATION

No. MSME-IP-MISC-0051-2023 1344 /MSME, Bhubaneswar, the 26 February, 2024

OPERATIONAL GUIDELINES FOR SGST REIMBURSEMENT UNDER ODISHA MSME DEVELOPMENT POLICY-2022

(Reference: Para 7.6 of Odisha MSME Development Policy, 2022)
(Effective from 30.11.2022)

- 1. Policy Provisions:** Para 7.6 of Odisha MSME Policy' 2022 states as follows.
- "Para 7.6.1 New and existing enterprises undertaking Expansion/ Modernization/ Diversification (E/M/D) with investment in Plant & Machinery up to INR 50 crores shall be eligible for reimbursement of 75% of net SGST paid in cash for a period of 3 years from the date of commencement of production limited to 100% of cost of Plant & Machinery, provided that the net SGST reimbursement shall be applicable only to the net tax paid towards State component of GST, after adjustment of input tax credit against the output tax liabilities.
- Para 7.6.2 New pioneer enterprises with investment in Plant & Machinery up to INR 50 crores shall be eligible for reimbursement of 100% of net SGST paid in cash for a period of 5 years from the date of commencement of production limited to 200% of cost of Plant & Machinery, provided that the net SGST reimbursement shall be applicable only to the net tax paid towards State component of GST, after adjustment of input tax credit against the output tax liabilities."
- 2. Terms and Expressions;**
- 2.1 Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Odisha MSME Development Policy, 2022 (OMSMEDP-2022).
- 2.2 "Input Tax Credit"- in relation to any tax period means the setting off of the amount of Input Tax or part thereof under section 41 of the OGST Act, 2017 by a registered person.
- 2.3 "Output Tax" in relation to a taxable person means the tax chargeable under OGST Act, 2017 on taxable supply of goods or services or both made by him but excludes tax payable by him on reverse charge basis.
- 2.4 "Finished products shall have the same meaning of "Finished Goods" - as defined in OSMEDP-2022.
- 2.5 Cost of Plant & Machinery -Definition of Plant and Machinery and assessment of its values shall be done exactly as provided in the Operational Guidelines of IPR'2022 issued/to-be-issued by Industries Department.
- 2.6 State Goods and Services Tax shall mean the state component of GST as defined in OGST Act' 2017.
- Note:
- i. Investment made on Plant & Machineries from the date of 1st Fixed Capital Investment till the date of Commencement of Production shall be considered for determining the cost of P&M of the enterprise.

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- ii. In case of Expansion/ Modernisation/ Diversification, the cost of Plant & Machineries shall be considered over and above the original investment.
- iii. Total investment in Plant & Machinery of the enterprise shall not exceed INR 50 crores.
- iv. Net SGST reimbursement shall be applicable only to the net tax paid in cash towards the State Component of GST, after full adjustment of available & eligible input tax credit against the output tax liabilities.
- v. New enterprises/ New Pioneer Enterprises/ Existing enterprises undertaking E/M/D with total investment in Plant & Machineries above Rs. 50 Crores shall not be eligible for this incentive.

3. Eligibility:

- 3.1 New or existing enterprises undertaking Expansion/ Modernization/ Diversification (E/M/D) with investment in Plant & Machinery up to INR 50 crores except the units/activities listed under Annexure-II of Odisha MSMED Policy' 2022.
- 3.2 New pioneer enterprises as expressed in Sl.No.4, Annexure-I of Odisha MSMED Policy' 2022 with investment in Plant & Machinery up to INR 50 crores.
- 3.3 Migrated industrial unit/Rehabilitated sick industrial unit/ industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/SARFAESI Act, 2002/ by the orders of NCLT under the IBC 2016 and thereafter sold to a new entrepreneur on sale of assets basis shall be treated as new industrial unit under Odisha MSMED Policy-2022.
- 3.4 Date of first Fixed Capital Investment (FCI) for new enterprises should be on or after the effective date of this policy. In case of enterprises undertaking E/M/D, date of first FCI made towards E/M/D should be on or after the effective date of this policy.
- 3.5 New enterprises must commence commercial production within three years from the date of first FCI.
- 3.6 Existing enterprises undertaking E/M/D must commence commercial production of the E/M/D unit within three years from date of first FCI made towards E/M/D.
- 3.7 Eligible enterprises may apply for SGST Reimbursement incentive under this Policy or under IPR'2022, whichever is more beneficial to them.
- 3.8 Incentive shall not be sanctioned and disbursed if the enterprise is found closed / has gone out of production as on the date of sanction or disbursement. In such case, sanction and/or disbursement, as the case may be, shall be reconsidered if commercial production resumes satisfactorily within two years from the date of closure of the enterprise.

4. Time frame for filing application:

Eligible enterprises shall file their claim in AIM portal (<https://odishamsme.nic.in>) annually within six months from end of respective financial year. Applications received beyond the specified time frame shall be rejected. However, Government may consider condonation of delay for filing of application as per provisions in OMSMEDP-2022 (See Para 9.6 of the Policy).

5. Procedure to avail SGST Reimbursement (Scrutiny, Approval and Rejection):

- 5.1 Eligible new Enterprises/New Pioneer Enterprises and existing enterprises having undergone E/M/D shall submit online application (as per Annexure-A), with uploading of supporting documents (as per Annexure-B), to General

- Manager (DIC) in AIM Portal (<https://odishamsme.nic.in>). They need not have to furnish physical copies of documents unless asked for.
- 5.2 If the claim for SGST reimbursement is against Expansion/ Modernisation/ Diversification, the applicant unit shall also furnish a statement in Annexure - **AA** apportioning the Net SGST paid after adjustment of corresponding input Tax credit applicable on increased production over and above the existing installed capacity during the period of claim.
- 5.3 Application for SGST reimbursement for subsequent years, after 1st Year / initial year of claim, shall accompany documents and valid statutory clearances/ approvals related to the year of claim.
- 5.4 General Manager (DIC) shall verify the application within 7 working days and acknowledge the same in the Portal if it is found in order. If not, he will either reject the application by citing grounds of rejection in the Portal or ask the applicant unit to make good the deficiencies in the application by reverting the application to the applicant unit in the Portal with details of the deficiencies found in the application.
- 5.5 If the application is in order, the General Manager (DIC) shall inspect the unit within 15 working days from the date of online application to ascertain its working status and to check veracity of claims vis-à-vis submitted documents to assess eligibility of the applicant unit and furnish report in Annexure-**C**. If the applicant unit is not found eligible for SGST reimbursement, General Manager (DIC) will reject the application in the Portal citing detailed grounds of ineligibility. However, if on inspection of the applicant unit, the General Manger (DIC) wants some clarification or some more information, he/she shall ask the applicant unit, in Offline mode, to furnish necessary clarification/information and shall keep the application processing pending in the Portal till then.
- 5.6 If the applicant unit is found eligible, General Manager (DIC) shall transmit one set of application to the jurisdictional CT & GST Circle Head of the State Government to certify the amount of net SGST paid for the tax period in the format prescribed in Annexure **A-1** under intimation to the concerned applicant unit within 3 working days after inspection of the enterprise.
- 5.7 At the same time (within 3 working days as mentioned above), in case of applicant unit with investment in Plant & Machineries above Rs. 10 Crores, General Manager (DIC) shall forward one set of application to the Director of Industries (Odisha) for processing under intimation to the concerned applicant unit.
- 5.8 The jurisdictional CT & GST Circle Head of the State Government shall furnish necessary certificate in the format as at Annexure **A-1**, to General Manager (DIC) in case of applicant units with investment in Plant & Machineries up to Rs. 10 Crores /to Director of Industries (Odisha) in case of investment in Plant & Machineries is above Rs. 10 Crores, within 7 working days of receipt of proposal at his end under intimation to the concerned applicant unit and General Manager (DIC) / Director of Industries (Odisha) irrespective of whether the applicant unit is assigned to the State Tax jurisdiction or Central Tax Jurisdiction.
- 5.9 Parallel to the above (i.e. within 15 working days from the date of receipt of application), General Manager (DIC) in case where investment in Plant & Machineries is up to Rs. 10 Crores / Director of Industries (Odisha) in case where investment in Plant & Machineries is above Rs. 10 Crores shall assess cost of Plant & Machineries acquired till date of commencement of production and furnish report in the Format prescribed at Annexure- **C**. This assessment on cost of Plant & Machinery shall be carried on once for consideration of Net SGST Reimbursement for the total eligible period. In case, cost of Plant &



Machinery has been assessed for sanction of Capital Investment Subsidy under Odisha MSME Development Policy-2022 or Odisha Food Processing Policy-2022 or Industrial Policy Resolution-2022, the same shall be applicable for the purpose of this benefit. In such case, there is no need for re-assessment.

- 5.10 Assessment of investment made in Plant & Machinery (in Annexure-C) need not be taken up in subsequent years unless felt necessary by the authority.
- 5.11 General Manager (DIC)/Director of Industries (Odisha) may also defer consideration of a proposal for want of further information. In that case, the application shall be shown pending in the Portal till a final decision is taken.

6. Sanction:

- 6.1 General Manager (DIC), in case of applicant units with investment in Plant & Machineries up-to Rs. 10 Crores, shall issue sanction order in favour of the applicant unit in the Portal, in the format prescribed at Annexure-D, within 7 working days of receipt of Certificate from CT & GST Circle Head.
- 6.2 Director of Industries (Odisha), in case of applicant units with investment in Plant & Machineries above Rs. 10 Crores, shall issue sanction order in favour of the applicant unit in the Portal, in the format prescribed at Annexure- D, within 7 working days after receipt of Certificate from CT & GST Circle Head.
- 6.3 In case of rejection, General Manager (DIC)/ Director of Industries (Odisha) shall upload the rejection letter, clearly mentioning the grounds of rejection, in the portal (in Annexure-E) within 7 working days from the date of rejection of the proposal.

7. Disbursement:

- 7.1 General Manager (DIC) shall verify the working status of the unit and report in the format at Annexure-F within 3 working days from the date of issue of sanction order and update the same in Portal.
- 7.2 In the case where sanction is made by Director of Industries (Odisha), General Manager (DIC) shall verify the working status of the unit and report, within 3 working days from the date of issue of sanction order, to the Director of Industries (Odisha) in the Portal in the format given at Annexure-F.
- 7.3 Disbursement shall be made by the concerned sanctioning authority directly to the Bank Account of the applicant unit, given in the online application form, within 3 working days if the unit is found operating at the given location.
- 7.4 Disbursement shall, however, be held up if the unit is found to be non-operational at the given location and will be made only on satisfactory resumption of operation. However, if operation does not resume within two years from the date of sanction order, the sanction order shall be cancelled.

8. Recovery:

In the following events or circumstances, SGST reimbursement received by an applicant unit shall be recovered, along with penal interest @18% per annum, under the provisions of OPDR Act unless refunded within a period of one month from the date of an order issued to this effect by General Manager (DIC) or Director of Industries (Odisha) as the case may be.

- i. If reimbursement of SGST is availed by misrepresentation of facts, fraud or by furnishing false and misleading information or by suppression of facts.
- ii. If reimbursement of SGST is found to be made erroneously or found to be in excess of the amount actually admissible. However, if the applicant unit

is not responsible for such erroneous or excess payment, then no penal interest shall be charged on him/her.

- iii. Where the disbursed amount becomes recoverable in terms of the stipulation contained in the Undertaking in Annexure A or the beneficiary unit violates any other condition of Undertaking/ Guidelines or Government Rules.
- iv. If the beneficiary unit shifts its location to outside the state or removes the relevant Plants and Machineries from the unit site, within 10 years from the date of receipt of the incentives, without prior approval of MSME Department.

9. Miscellaneous

- 9.1 Application for condonation of delay in implementation of projects due to force majeure (like natural calamities) and reasons beyond control of the industrial unit only shall be dealt on case to case basis. General Manager (DIC) shall examine such case(s) and forward the application made by the entrepreneur with justification to the Director of Industries (Odisha). The Director of Industries (Odisha) shall examine and recommend such case(s) to MSME Department for placement of the same before Empowered Committee constituted under chairmanship of Secretary of MSME Department for consideration of such cases.
- 9.2 Government may inspect the beneficiary unit at any time to ascertain whether the incentive was availed by fraudulent means or not.
- 9.3 Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the General Manager (DIC) / Director of Industries (Odisha) by the unit.
- 9.4 Where any doubt arises regarding implementation of these guidelines, the same shall be referred to MSME Department whose decision shall be final and binding on all parties.

These Operational guideline have been concurred in by Finance Department in OSWAS File No. MSME-IP-MISC-0051-2023.

By order of the Governor



(Saswat Mishra) 26/02/2024

Principal Secretary to Government

Memo No. 1345 /MSME

Dated 26-02-2024

Copy forwarded to Principal Secretary (Industries Department/Finance Department)/ Chief Commissioner (CT&GST)/ MD (IPICOL)/ MD (IDCO) /Director of Industries (Odisha)/ /All General Manager (DICs) for information and necessary action.



Additional Secretary to Government

Memo No. 1346 /MSME

Dated 26-02-2024

Copy forwarded to all Industries Associations for information and necessary action.



Additional Secretary to Government

Annexure-A

**APPLICATION FOR AVAILING SGST REIMBURSEMENT BY NEW (INCLUDING NEW PIONEER)
AND EXISTING ENTERPRISES UNDERTAKING EXPANSION/ MODERNIZATION/
DIVERSIFICATION UNDER ODISHA MSME DEVELOPMENT POLICY-2022**

(See Para 7.6 of OMSMED Policy-2022)

(Strike out whichever is not applicable)

From:

To

The General Manager
District Industries Centre, _____

Sub: Application for SGST Reimbursement by New (including new Pioneer) and existing enterprises undertaking Expansion/ Modernisation/ Diversification (E/M/D) under the provisions of Odisha MSME Development Policy- 2022

Sir / Madam,

In accordance with the provisions laid down in Odisha MSME Development Policy-2022 and its operational guidelines notified by MSME Department, Government of Odisha, application for sanction and disbursement of SGST Reimbursement @ 75% /100% is submitted with following particulars for tax period from _____ to _____ (Period of claim).

| | | | |
|----|--|-----|--|
| 1 | Name of the Applicant Industrial Unit | : | |
| 2 | Location Address of the Unit with PIN Code | : | |
| 3 | Address of Registered Office with PIN Code | : | |
| 4 | Type of Organization (Proprietorship/ Partnership/Co-operative /Private Limited/ Public Limited/ LLP/Trust/Others | : | |
| 5 | Name of the Proprietor/Managing Partner/ Managing Director/ Authorised Signatory | : | |
| 6 | Email ID for correspondence | : | |
| 7 | Mobile/ Cell Phone No. | : | |
| 8 | Production Certificate No. & Date | : | |
| 9 | Udyam Registration No. | : | |
| 10 | Type of Enterprise (Tick the appropriate Box) | (a) | New enterprises |
| | | (b) | Existing enterprises undertaking Expansion/Modernization/Diversification(E/M/D) |
| | | (c) | Migrated Industrial Unit treated as new enterprises |
| | | (d) | Transferred Unit shall be treated as a new industrial unit. [See Para 6(e) of OMSMEDP 2022] |
| | | (e) | New Pioneer enterprise |
| 11 | Date of first fixed capital investment (As per Production Certificate) | (a) | Original |
| | | (b) | E/M/D |



| | | | | | |
|----|--|-------------|--|-------------|-----------------------|
| 12 | Date of commencement of production as per Production Certificate | (a) | Original | | |
| | | (b) | E/M/D | | |
| 13 | Whether commercial production has commenced within three years from the Date of 1 st FCI. | Yes | No | | |
| | If no, Whether project implementation delay has been condoned by the State Government | Yes | No | | |
| | If condoned, mention decision of the State Government | : | | | |
| 14 | Items of manufacture/activity | Original | | | |
| | | Sl | Item(s) | Quantity | Value (Rs. In lakhs) |
| | | | | | |
| | | | | | |
| | | After E/M/D | | | |
| | | Sl | Item(s) | Quantity | Value (Rs. In lakhs) |
| | | | | | |
| | | | | | |
| 15 | Investment in Plant & machinery (In Rs.) | : | Original | After E/M/D | |
| | | : | | | |
| | | : | Additional investment in P&M on E/M/D (After E/M/D – Original) | | |
| 16 | Bank A/c No of the unit with IFS Code | : | Account No. | | |
| | | : | IFS Code | | |
| 17 | Employment Generated | : | | | |
| 18 | Validity of Consent to operate / Authorisation granted by State Pollution Control Board, Odisha | : | | | |
| 19 | Validity of other statutory clearances | : | Type of Statutory Clearance | Validity | |
| | | : | | | |
| | | : | | | |
| 20 | GST Identification Number (GSTIN) | : | | | |
| 21 | (i) Amount of Output SGST on sale of finished goods | : | Rs. | | |
| | (ii) Amount of Output SGST on sale of trading goods | : | Rs. | | |
| | (iii) Total amount of Output SGST on sale of finished goods and trading goods as per GSTR- 3B/GSTR-4 return | : | Rs. | | |
| | (iv) Amount of SGST/IGST Input Tax Credit (ITC): set-off for payment of output SGST for manufacturing goods | : | Rs. | | |
| | (v) Amount of SGST/IGST Input Tax Credit (ITC) set-off for payment of output SGST on trading goods | : | Rs. | | |
| | (vi) Total amount of SGST/IGST Input Tax Credit (ITC) set-off for payment of output SGST on manufacturing of finished goods and trading goods as per GSTR-3B return. | : | Rs. | | |
| | (vii) Amount of net SGST paid in cash on finished goods | : | Rs. | | |
| | (viii) Amount of net SGST paid in cash on trading goods | : | Rs. | | |
| | (ix) Total amount of net SGST paid in cash on finished goods | : | Rs. | | |

| | | | |
|----|---|---|-------------------------------|
| | and trading goods as per GSTR- 3B/GSTR-4 return | | |
| 22 | Amount of net SGST paid against which reimbursement is claimed as per col. 21 (vii) | : | Rs. |
| 23 | Details of SGST reimbursement sanctioned earlier. Details of period of Claims, Sanction Order(s), Date of Disbursement(s), Name of the Policy, etc. | : | Rs. |
| 24 | Mention Period and amount of claim | : | From _____ To _____ Rs. |
| 25 | Amount of net SGST reimbursement claimed by the Industrial Units taking of Expansion/ modernization/ diversification as per Annexure-AA. | : | Rs. |

I/We hereby undertake that;

- (i) Claim for reimbursement of net SGST for Rs. _____ (in words) _____ made for (mention period) from _____ to _____ (From the date of commencement of production to the end of 1st Financial year / 2nd Financial Year/ 3rd Financial Year / 1st April of 4th Financial Year to the date of completion of three years of commencement of Production / 4th Financial Year / 5th Financial Year / 1st April of 6th Financial Year to the date of completion of five years of commencement of Production) does not relate to traded goods (Goods purchased for sale) and not include any penalty / interest. The amount of Net SGST paid in cash of Rs. _____ is for sale of finished goods exclusively manufactured by the industrial units.
- (ii) The assets including Plant & Machineries acquired by the date of commercial production has not been removed/dispensed of/discarded.
- (iii) The unit has not defaulted to Banks/ Financial Institutions/ SIDBI/ OSFC/ IPICOL / Government and Government controlled agencies.

I, Ms/Smt./Sri _____ D/W/S/o _____ at present _____ (designation) of M/s _____ (name of the enterprise) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I further hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha MSME Development Policy, 2022 and its operational guidelines. I further undertake that I shall repay the entire amount of SGST Reimbursement or any part thereof with penal interest @18% per annum if,

- A. The information furnished by me is found to be false/ misleading or there has been suppression of material facts by me.
- B. If my unit goes out of production for a continuous period exceeding 6 months within 5 years from the date of commencement of commercial production.
- C. Reimbursement of SGST is sanctioned erroneously or in excess of the actual amount due and admissible.
(Note: However, if the industrial unit is found to be not responsible for such erroneous or excess payment, then no penal interest shall be charged on him/her.)
- D. If my unit shifts the registered office or the Plants and Machineries of the unit to a place outside the State without taking prior permission of the State Government.

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

Enclosure: -

- 1.
- 2.

Date

Place

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

[8]



Annexure A-1

OFFICE OF THE JOINT/ DEPUTY / ASST. COMMISSIONER OF COMMERCIAL TAXES AND GST

(Strike out whichever is not applicable)

Certified that M/s. _____ bearing GSTIN (Goods and Services Tax Identification Number) _____ has paid net SGST for Rs _____ (in words) Rupees _____ for tax period from _____ to _____.

The amount does not relate to traded goods (Goods purchased and sold) and not include any penalty / interest/ Reverse Charges. The above mentioned amount of Net SGST paid is for sale of goods exclusively manufactured by the industrial unit.

Signature of C.T & GST Circle Head
with seal & date



Annexure AA

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

From
M/s.
At/PO:
Dist.
GSTIN:

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

EXPANSION/MODERNISATION/DIVERSIFICATION
(Strike out whichever is not applicable)

1. Information on installed capacity, production, sales, and output tax

Table-1

| Original Installed Capacity as certified by DIC earlier | | | Incremental Installed Capacity on account of E/M/D | | | Installed capacity after E/M/D | | |
|---|----------|--------------|--|----------|--------------|--------------------------------|----------|--------------|
| (i) | | | (ii) | | | (iii) | | |
| Items | Quantity | Value * (Rs) | Items | Quantity | Value * (Rs) | Items | Quantity | Value * (Rs) |
| (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | Total | | | Total | | |

| Total sale during the claim period*** | | | | Sale eligible for incentive | | | |
|---------------------------------------|----------|------------|---|-----------------------------|--|--|--|
| (iv) | | | | (v) | | | |
| Items | Quantity | Value (Rs) | Output SGST on sale of finished goods** | Items | Quantity Total of (iv)(b)- Total of (i)(b) | Value (Rs) Total of (iv)(c)- Total of (i)(C) | Output SGST incremental sale of finished goods** |
| (a) | (b) | (c) | (d) | (a) | (b) | (c) | (d) |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total | | | | | | | |

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

** In case any industry fails to apportion the ITC in Col.1 above, a separate calculation sheet may be attached apportioning the ITC on the incremental sale.

*** In the event the total sales at column (iv) consists of both intra State and inter-State Sales, the applicant shall be eligible for re-imbusement of SGST calculated by the applicant at (v)(d) or as determined on pro-rata basis basing on the share of the intra-State outward supplies out of the total outward supplies as declared in the returns filed under GST (for the period of claims), whichever is lower.

Table-2

| 2 | Apportionment of Input Tax Credit (ITC) availed during the claim period | | | | | |
|--|---|---------------------------------------|------------------------------|---------------------------------|--|--|
| Total input tax credit availed under IGST/SGST | Total quantity of sale during the period | Value of total sale during the period | Quantity of Incremental sale | Total value of incremental sale | Percentage of incremental sale to total sale | ITC availed under IGST/SGST relatable to incremental |
| | | | | | | |

| | | | | | | |
|-------------------------|------|-------|------|-----|-------------|---------------------------------------|
| during the claim period | | | | | (vx100/III) | Sale at the same % worked out at (vi) |
| (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) |
| | | | | | | |

| | | |
|---|--|-----|
| 3 | Net SGST paid after adjustment of total input tax credit against Rs total Output tax liability during the claim period. (iv)(d) of Table-1-(i) of Table-2 | Rs. |
|---|--|-----|

| | | |
|---|---|-----|
| 4 | Net SGST paid on incremental sale on account of increased Rs. production after adjustment of input tax credit against Output tax liability during the claim period. Total of (v)(d) of Table-1-(vii) of Table-2 (Amount eligible for reimbursement) | Rs. |
|---|---|-----|

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

Place:

Date

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



Annexure: B

CHECK LIST

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

(Strike out whichever is not applicable)

| Sl. No. | Documents |
|---------|---|
| 1. | Udyam Registration Number |
| 2. | Production Certificate |
| 3. | Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person. |
| 4. | 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/ LLP |
| 5. | Consent to operate / Authorization issued by State Pollution Control Board, Odisha except for White Category |
| 6. | GST Registration Certificate |
| 7. | Document in support of delay in implementation condoned by State Government, if applicable |
| 8. | Declaration by firms whose Registered Office is outside the State |
| 9. | Other valid statutory clearances |
| 10. | Certificate of Pioneer Enterprise status issued by Director of Industries, Odisha |
| 11. | Documents in support of Migrated Industrial Unit treated as new enterprises. (Note: Transferred Unit shall be treated as a new industrial unit) [See Para 6(e) of OMSMEDP 2022] |
| 12. | Documents in support of 1 st investment in fixed capital in respect of Original/ Expansion/ Modernisation/ Diversification |
| 13. | Detail Project Report for Original/ E/M/D. |
| 14. | Documents in support of Net-SGST Paid, during the period of claim/ for differential benefits |
| 15. | For apportion of SGST paid against the quantum of sale of finished goods of E/M/D over and above the existing installed capacity- Statement as prescribed at Annexure-AA. |

Annexure-C

VALUATION OF COST OF PLANT & MACHINERY
(Strike out whichever is not applicable)

I/ We have verified the Plant & Machinery acquired by M/s _____ located at _____ bearing Production Certificate No. _____ / Udyam Registration Number _____ and the valuation of Plant & machinery till commencement of production is given here under.

| SI | Items of Fixed assets | Original Actual expenditure incurred till the date of Production. | E/M/D Actual expenditure incurred till the date of Production on E/M/D. |
|----|-----------------------|---|---|
| 1 | Plant & Machinery | | |
| 2 | | | |
| 3 | | | |
| | Total | | |

Status of the Industrial unit:

- The documents furnished with the proposal have been verified and found correct/ incorrect.
- The industrial enterprise is continuing / not continuing its manufacturing activities as on the date of the inspection.
- The industrial unit is found non-operational at the given location with effect from dt. _____.
- The industrial unit was non-operational at the given location from dt. _____ to dt. _____.

Remarks:

The industrial enterprise is eligible/ not eligible for sanction of SGST Reimbursement.

Date:

General Manager, DIC _____ /
Director of Industries, Odisha



Annexure-D

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

SANCTION ORDER

Order No. _____

Date: _____

1. Sanction is hereby accorded for 75% / 100% reimbursement of Net SGST paid / differential benefit for Rs. _____ in words (Rupees _____) only for the period from _____ to _____ i.e. (mention period) _____ (From the date of commencement of production to the end of 1st Financial year / 2nd Financial Year/ 3rd Financial Year / 1st April of 4th Financial Year to the date of completion of three years of commencement of Production / 4th Financial Year /5th Financial Year / 1st April of 6th Financial Year to the date of completion of five years of commencement of Production) in favour of M/s. _____ At: _____ PO: _____ Dist.: _____ having Production Certificate No. _____ Date _____ with investment/ adtl. Investment (E/M/D) in Plant & Machinery of Rs. under provisions of Para 7.6 of Odisha MSME Development Policy-2022.
2. The amount sanctioned here is within / equal to the net tax paid after adjustment of input tax credit against the output tax liability and within / equal to the maximum limit of 100% / 200% cost of plant & Machinery /100% / 200% of additional cost of Plant & machinery.
3. The unit falls under the category of;
New enterprises/ Existing enterprises undertaking Expansion /Modernization/ Diversification (E/M/D)/ Migrated Industrial Unit treated as new enterprises/ Transferred Unit shall be treated as a new industrial unit/ New Pioneer enterprise with investment in Plant & Machineries up to Rs. 10 Crores / above Rs. 10 Crores up to Rs. 50 Crores.

General Manager, DIC _____/
Director of Industries, Odisha

Memo No. _____ Dt. _____
Copy forwarded to M/s _____ At _____ PO _____
Dist.: _____ for information.

General Manager, DIC _____/
Director of Industries, Odisha

Memo No. _____ Dt _____
Copy forwarded to CT & GST Circle Head _____ for information & necessary action.

General Manager, DIC _____/
Director of Industries, Odisha

Memo No. _____ Dt _____
Copy forwarded to General Manager, DIC _____/ Director of Industries, Odisha for information and necessary action.

General Manager, DIC _____/
Director of Industries, Odisha

[14]


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

Letter No.

Date:

To

M/s
At
PO
Dist:
Email:
Mobile No.
(Location of the Unit)

Sir/Madam,

This is to inform that your application for sanction of SGST Reimbursement for the period _____ filed on dt. _____ under Odisha MSME Development Policy- 2022 is rejected due to following reasons.

(Specify the reasons)

- 1.
- 2.
- 3.

General Manager, DIC _____/
Director of Industries, Odisha



Annexure-F

Visit Report to the Industrial Unit for extending financial benefits under the provisions of Odisha MSME Development Policy-2022.
(Strike out whichever is not applicable)

Name and location address of the Industrial unit.

M/s. _____
At: _____
PO: _____
Dist: _____
Production Certificate No. _____
Udyam Registration No. _____

I/We have visited the industrial unit on dt. _____ in connection with verification of working status for disbursement of SGST Reimbursement for the claim period from dt. _____ to dt. _____ sanctioned vide Order No. _____
Date: _____ of General Manager, DIC _____ /Director of Industries, Odisha.

Status of the Industrial unit:

- The industrial enterprise is continuing its manufacturing activities as on the date of the visit.
- The industrial unit is found non-operational at the given location with effect from dt. _____.
- The industrial unit was non-operational at the given location from dt. _____ to dt. _____.

Remarks:

The industrial unit is eligible/ not eligible for disbursement of SGST Reimbursement.

Signature of visiting Officer(s) with
Designation and Date.

