

Guidelines for Aatmanirbhar Gujarat Scheme for Assistance to MSMEs

Scheme 1: Assistance of Capital Investment Subsidy to micro Enterprises

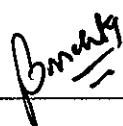
Scheme 2: Assistance to Interest Subsidy MSMEs

1. **Government Resolution No** -MIS-102022-1271(2)-I dated.05/10/2022

2. **Operative Period** –from 05/10/2022 to 04/10/2027

3. **Guideline under the Scheme –**

- **Eligible Investment Period:** In addition to para 1.13 of the GR of this scheme, MSMEs opting /applying under this scheme as per clause 7.2 or 7.3 of this scheme, the term loan disbursed during the operative period of previous scheme till the date of issue of GR (i.e., from 7/08/2020 – 5/10/2022) shall also be considered.
- Any new/existing enterprise that decides to carry out expansion/diversification at some other premises other than the existing premises will not be considered as an “Expansion Unit” and need to apply as a “New Unit” for incentives.
- For the purpose of incentive calculations, MSMEs will be categorized based on the total gross investments made by them in Plant & Machineries in the existing as well as proposed New Project.
- The total Gross investment in plant & machinery of all units located in India shall be considered for determining the status as Micro, Small and Medium Enterprise. (Limit for gross investment in plant & machinery includes the investment in plant & machinery for proposed project).
- However, total Gross investment in plant & machinery of all units located in India should not exceed the limit of Rs 50 Cr. (limit for gross investment in plant & machinery includes the investment plant & machinery for proposed project).
- The interest subsidy shall be calculated on term loan for acquisition of gross fixed capital investment of the enterprise as defined in clause 1.10 of the G.R.
- For the purpose of determining the status as Micro, Small and Medium Enterprise, Gross investment (actual investment and not written down value i.e. WDV) in plant and machinery. If particular unit has not obtained udyam registration due to turn over criteria/investment such unit may furnished IEM/IL/LOP etc.
- For this purpose, Udyam Registration/IEM/IL/LOP etc. acknowledgement for the applied location is not mandatory if the same is not issued by competent authority.
- The enterprise may obtain a separate GST registration number. However, it is not mandatory to obtain a separate GST registration number, but units shall have to maintain a separate book of accounts, and provide in a format certified by CA. (i.e. applicant shall have to maintain separate records for Purchase, Sale, Cash Flow etc. for the applied project).
- Desalination plant(s) and/or plant(s) for generation of renewable power set up within Gujarat, which are meant exclusively for the captive use of the MSME unit shall also



be considered as part of eligible FCI, irrespective of whether the plant is located within premises or otherwise within Gujarat. This provision will also be applicable to existing MSMEs which set up captive renewable power plants as per para 3.2.1 (e) of the GR. However, the rate of incentives will be as per the category of the taluka of manufacturing plant.

- **Registered Start up:** Enterprise will be considered as registered start up, if Enterprise has been recognised as Start-up by DPIIT, GoI (Department for Promotion of Industry and Internal trade) or Government of Gujarat
- Service sector Enterprise will not be eligible for capital subsidy.
- 1% additional interest subsidy to differently abled entrepreneur, women entrepreneur and registered start up in manufacturing sector. Enterprises must be set up with 100% equity contribution from women entrepreneur, differently abled entrepreneur.
- 1% additional interest subsidy to young entrepreneur below age of 35 years on the date of sanction of the term loan. Enterprises must be set up with 100% equity contribution from young entrepreneurs. School leaving certificate is valid document for age proof. In absence of school leaving certificate birth certificate is eligible. If there is discrepancy in both, then the birth certificate is final. Any discrepancy in certificate to be validated by providing affidavit.
- In any case, the MSME shall have to bear a minimum 2% interest levied on term loan by the financial institution.
- Only New Enterprise under service sector will be eligible for incentive.
- If the MSME becomes defaulter, it will not be eligible for interest subsidy for the default period, and such default period will be deducted from the period eligible for interest subsidy. The default will be determined as per the RBI guidelines. i.e. if MSME has not paid regular instalments and interest for 90 days(as amended by RBI from time to time) after due date and as mentioned in certificate of Bank/Financial institution, such default period will be deducted from the period eligible for interest subsidy.
- As per G.R para 3.3.2 The service listed at Annexure – A (ii) shall have to Comply with following additional condition:
 - The Enterprise shall have to give permanent employment to minimum 10 (Ten) persons. Enterprise need to submit Necessary document in this regard.
 - Enterprise must have GST registration. However, Enterprise which are exempted as per act may be considered subject to compline of other term and condition of G.R
- An Existing Enterprise which installs new solar power plant or any other renewable power plant anywhere in Gujarat for captive consumption in the premises will be eligible for interest subsidy in accordance to the location of the manufacturing enterprise.
- If an Existing Enterprise goes for expansion as well as sets up a captive renewable power plant such enterprise will be eligible for Interest subsidy separately for Expansion and Renewable Power Plant. However, incentive for setting up captive renewable power plant will be available only once as per the provision of GR.
E.g. - If the Existing Enterprise in category III Taluka applies for incentive for expansion and also renewable power project in category-I Taluka the enterprise will get incentive as given

Comments

1. For expansion, project will be eligible for interest subsidy @5% on term loan if it satisfies the condition of expansion.
 2. Captive power plant will be eligible for interest subsidy @5% (i.e category of existing manufacturing unit).
- If the applicant opts date of commercial production for date of eligibility of Interest subsidy, then unit will not be eligible for the interest subsidy from the duration of first disbursement of term loan to the date of commencement of commercial production.
 - Late Submission of application will be considered by deducting late period after maximum permissible time for application. The period of late submission will be counted from the accepted date i.e. date of first disbursement of loan or from the date of commencement of commercial production/rendering services.)
 - DIC / MSME Commissioner Office may obtain bank appraisal report and detailed project report prepared/ Certified by CA/FI/ Authorized Agency.
 - The MSME shall have to submit bank appraisal report in case of investment above Rs.5 Cr however in case of investment less than Rs 5.Cr DIC/MSME Commissionerate may ask for a bank appraisal report if deemed necessary. In case of lending by consortium of banks/multiple banks, the appraisal report for entire project from any participating bank shall suffice. To further clarify, if separate loans are being taken for different activities, appraisal report for all such activities shall be required from the bank/FI.
 - If the unit fails to fulfil the condition of continues production for more than 6 months, such applications be forwarded to MSME Commissioner Office with valid reasons with justification for closure of the production. MSME Commissioner will condole the closure period if the reason submitted by enterprise is justifiable. However, seasonal activities are excluded.
 - Enterprise need to submit notarizes rent agreement / registered rent agreement regarding land/ building / shed/ plot / as and when applicable.
 - If the Term Loan issued by Bank(s) is taken over by another Bank(s), then outstanding (only principal) amount of term loan by issuer bank(s) on date of taken-over will be considered. However, if the term loan released by another bank(s) is lower than the outstanding amount of issuer bank then only released amount of term loan will be considered for calculation of Interest Subsidy. However, the eligible period of interest subsidy will continue as per option exercised by MSME.
 - If MSME will pay full term loan before the eligible incentive period, then MSME will not be eligible for further incentive of interest subsidy.
 - If MSME has availed Finance through "Letter of Credit" or "Buyers Credit" from Bank / financial institution during eligible investment period, it will be considered as term loan for interest subsidy only after conversion of "Letter of Credit" or "Buyers Credit" into term loan during the eligible investment period. In such cases, the date of disbursement of term loan shall be considered from the date of first utilization of Letter of Credit. However, no interest for this period shall be eligible for reimbursement.
 - In case Bank has sanctioned Term Loan to Company for setting up of multiple Projects in state / country, then the MSME shall have to either maintain a separate bank account or furnish bank certificate for repayments of principal and interest for the applied Project.
 - As per application form/ applicant request, Capital Investment subsidy & Interest Subsidy can be given in , Cash Credit or Current account of bank.
 - Enterprise which is presently engaged in Trading/Service activities shall be eligible as new enterprise if it start manufacturing activity.
 - In case of unit is sold completely then additional subsidy benefits (for women, differently abled owned unit) will be cancelled from effective date and subsidy rate will be revised

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and will be applicable accordingly. No upgradation of rate is eligible. However, Registered Start up Units will not be affected.

- Enterprise need to submit valid Insurance Policy of the Machinery/Building/ shed at the time of claim application
- In case of merger / acquisition /amalgamation / change in constitution/Management, unit must have to submit change in constitution and change in management or Authorised person details to DIC/ MSME Commissioner Office. However, it will not affect the assistance. But the enterprise should remain in operation as MSME.
- The enterprise has to apply online and upload required documents at IFP Portal and also submit the physical copy of the duly signed application with documents specified in checklist to the concerned DIC/ MSME Commissioner Office in prescribed format. However, physical application will be accepted by DIC/MSME Commissioner Office till module /portal made active by MSME Commissioner.
- It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

Scheme 3: Nest SGST reimbursement to Micro, Small and Medium Enterprise

Scheme 4: EPF Reimbursement to MSMEs

- **Government Resolution No** -MIS-102022-1271(1)-I dated 05/10/2022
- **Operative Period** –from 05/10/2022 to 04/10/2027

1. Eligible Fixed Capital Investment (EFCI):

- Any new/existing enterprise that decides to carry out expansion/diversification at some other premises other than the existing premises will not be considered as an “Expansion Unit” and need to apply as a “New Unit” for incentives.
- For the purpose of incentive calculations, MSMEs will be categorized based on the total gross investments made by them in Plant & Machineries in the existing as well as proposed New Project.
- However, total Gross investment in plant & machinery of all units located in India shall be considered for determining the status as Micro, Small and Medium Enterprise. (Limit for gross investment in plant & machinery includes the investment in plant & machinery for proposed project).
- The total Gross investment in plant & machinery of all units located in India should not exceed the limit of Rs 50 Cr. (limit for gross investment in plant & machinery includes the investment plant & machinery for proposed project).
- For this purpose, Udyam Registration/IEM/IL/LOP etc. acknowledgement for the applied location is not mandatory if the same is not issued by component authority.
- The enterprise may obtain a separate GST registration number for Net SGST reimbursement, however, it is not mandatory to obtain a separate GST registration number, but units shall have to maintain a separate books of accounts, and provide in a

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format certified by CA. (i.e. applicant shall have to maintain separate records for Purchase, Sale, Cash Flow etc. for the applied project)

- a. Desalination plant(s) and/or plant(s) for generation of renewable power set up within Gujarat, which are meant exclusively for the captive use of the MSME unit shall also be considered as part of eligible FCI, irrespective of whether the plant is located within premises or otherwise within Gujarat. The rate of incentive will be as per the category of the Taluka of where manufacturing enterprise located.
- b. All components of eligible FCI shall be considered at final invoice value of the component including all taxes.
- c. In cases where certain portion of payment in relation to the purchase of any component of eligible FCI, is withheld by the MSME unit as performance guarantee and accordingly part payment is made subsequent to the last date of eligible investment period, in this regard, it is clarified that such part payment made to the extent of 10% of contract value/ component shall also be considered as part of eligible FCI.

However, the applicant shall have to furnish the details of such payments made in claim application subsequent to the expiry of performance guarantee. Such performance guarantee will have to be executed within the eligible incentive period. Any part payment to the vendor(s) which has been considered as eligible FCI but not released to vendor(s) during the eligible incentive period, shall be adjusted against the last tranche of incentives.

Similarly, in case of delayed payment made under the available facility of Letter of Credit, the said payment guaranteed by the financial institution shall be considered as payment made subject to assets are acquired and used in production before eligible last date of investment period under the scheme. Such payment shall however be required to be made within the eligible investment period. Any part payment to the vendor(s) which has been considered as eligible FCI but not released to vendor(s) during the eligible incentive period, shall be adjusted against the last tranche of incentives.

- d. With reference to clause 1.8.1 of the G.R. it may be noted that while Micro and Small enterprises may invest more than 35% of eligible FCI toward components other than plant and machinery however for the purpose of calculating eligible FCI investment in such components shall be limited to 35%. For Example, an enterprise that has investment of INR.65.00 lakh in plant and machinery and INR.50.00 lakh in other components in such case, out of 50.00 lakh only 35.00 lakh shall be considered for eligible FCI, and hence the will be 1.00 Crore.

In above example, since investment in plant and machinery is INR.65 lakhs (65% of total eligible FCI), the total eligible FCI works out to be $65/0.65 = \text{INR } 1 \text{ Crore}$ Hence the maximum investment in components other than Plant and Machinery shall be 35% of INR 1 Crore, i.e. INR 35 lakhs.

Hence a formula to calculate maximum eligible investment in components other than plant and machinery shall be:

Eligible investment in Plant and machinery X (0.35/0.65)

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2. Eligible Investment Period:

Eligible Investment period will be considered as per para 1.13 of the G.R.

As per para 1.13 of the GR of this scheme, Micro, Small and Medium enterprises opting /applying under provisions as referred at clause 7.2 or 7.3 of the GR the assets acquired and paid for the investment made during the operative period of previous scheme (GR no.SSI/102020/332278/Ch dated 01/09/2020) till the date of issue of GR (i.e. from 7/08/2020 - 4/10/2022) shall also be considered for calculating eligible FCI.

3. **Separate GST registration:** In case the unit carries out trading activities as well as manufacturing from the same premises, such that separate GST registration for manufacturing and trading/services is not permissible under GST law, in such cases, the unit shall maintain separate books of account duly certified by CA for the manufacturing unit and that shall suffice.

4. Procedures to apply under the Scheme –

Eligible MSMEs can apply as per following procedures to get approvals under the scheme

- **Procedures to apply:**

The enterprise has to apply online and upload required documents at IFP Portal and also submit the physical copy of application duly signed along with documents specified in checklist to the concerned DIC/ MSME Commissioner Office in prescribed format. However, physical application will be accepted by DIC/MSME Commissioner Office till module /portal made active by MSME Commissioner.

- It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4.

Process	Process Flow		
	Step 1	Step 2	Step 3
A. Provisional /Final Eligibility Certificate	PEC/REC		
B. Claim for SGST		PEC/REC Based	REC Based
C. Claim for EPF	Quarterly/Half yearly/ Annual claim based on actuals after DoGP after issuance of PEC		
E. Final Eligibility Certificate	PEC Based	PEC	

*For more details, GR can be referred

A. PROVISIONAL ELIGIBILITY CERTIFICATE (PEC) –

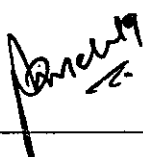
1. Application for Provisional Eligibility Certificate will be made to the General manager/MSME Commissioner Office of respective DIC, Udyog Bhavan, Gandhinagar in the prescribed format along with requisite documents as mentioned in **Annexure – A**. Applicant has to provide details of Investment (Acquired and Paid) up to the Date of Commencement of Commercial Production.
2. An inspection will have to be carried out by an officer (s) appointed by MSME Commissioner/General Manager DIC for physical verification of assets upon receipt of application for PEC.
3. The Application for provisional eligibility certificate received after the prescribed time-limit, shall be subject to deduction of only delayed period beyond the eligible period as defined in para 4.4.1 of the GR from the eligible incentive period. The incentive period deducted from the eligible period in Provisional Eligibility Certificate shall have an effect in Final Eligibility Certificate also, whether the Application for Final Eligibility Certificate is received within the time-limit or not.

E.g., If the application is made with a 'delayed period' of 6 months, (i.e. after one & half year from the DOCP) and an applicable incentive for 10 years, then the incentive period shall be reduced to 9.5 years and it shall start 6 months after DoCP in case of Net SGST and in case of interest subsidy, 6.5 years (or 5.5 years or 4.5 years, as the case may be) from 6 months after DoCP/Date of first disbursement of term loan (as opted by the applicant).
4. The Eligible Fixed Capital Investment (eFCI) for Provisional Eligibility will be decided on the basis of actual assets acquired and paid up to DoCP.
5. In case Bank / Financial Institute has sanctioned Term Loan to Company for setting up of multiple Projects in state / country, then MSME shall have to furnish certificate from bank(s)/ Financial institution(s) for bifurcation of term loan for the project holding registration under the scheme.
6. The annual ceiling for Net SGST reimbursement of incentive based on PEC will be calculated as per para 4.2 of the said G.R.
7. For interest subsidy, the reimbursement shall be paid on **actual repayment of interest within the limits prescribed in clause 3.3.1 of the GR.**

Example:

Let's, assume a MSME project in category 1 taluka is set up

If a project has a total FCI of INR 40 crores and has made investment of INR 30 crore upto DoCP, in such case, the eFCI works out to INR 25 crore and accordingly PEC is issued. Then the annual ceiling will be calculated based on an eFCI of INR 25 crore.



Net SGST Reimbursement

The annual limit for such project shall be 7.5% of eFCI.

The annual ceiling for reimbursement of incentive based on PEC will be 7.5% of INR 25 crore i.e. INR 1.875 crore.

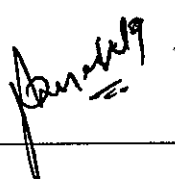
Year	Overall annual Ceiling of Net SGST (7.5% of 40 cr.)	Annual ceiling based on PEC (7.5% of 25 cr.)	Eligible Net SGST Paid - Actual (assumption)	Claim disbursement (Minimum of C, D)	Arrears pending to be disbursed after FEC/ PEC revision Min of {(D-E), (B-D)}
A	B	C	D	E	F
1	3	1.875	1	1	0
2	3	1.875	2	1.875	0.125
	TOTAL		3	2.875	0.125

The arrears mentioned in Columns F for Net SGST reimbursements in above examples shall be divided Three equal instalments



B. FINAL ELIGIBILITY CERTIFICATE (FEC) -

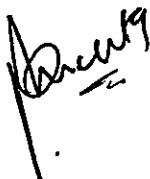
1. Application for Final Eligibility Certificate will be made to the respective MSME Commissioner Office/General Manager - DIC, in the prescribed format along with requisite document as mentioned in **Annexure B**. Applicant has to provide details of Investment (Acquired and Paid) up to the Date of completion of the project or up to the last date of eligible investment period as specified in para 1.13 of the GR.
2. Final Eligibility Certificate is mandatory for all MSMEs to continue availment of incentives. If MSME availing the benefits under the scheme based on Provisional Eligibility, application for Final Eligibility Certificate must to be made within the prescribed time-limit, else **Incentives based on Provisional Eligibility shall be temporarily stopped till the application for final eligibility is received.**
3. If entire investment gets completed as on the date of commercial production, MSMEs may apply directly for final eligibility certificate instead of provisional eligibility certificate. Such application shall have to be made within one (1) years from DoCP or within one year from the date of issue of G.R. whichever is later.
4. If entire investment gets completed within eligible investment period as specified in para 1.13 of the GR, MSME has a choice to directly apply for Final Eligibility Certificate (without applying for PEC) with requisite details within one year from the DoCP or within one year from the date of issue of G.R. whichever is later.
5. If the application received after the time-limit prescribed at point no. 3, 4 the incentive period will be reduced according to the delayed period from the eligible incentive period and incentive period shall start after deducting only the delayed period from the date of commencement of commercial production or from the date of first disbursement of loan, as the case may be. E.g., If the application is made with a 'delayed period' of 6 months, (i.e. after one & half year from the DOCP) and an applicable incentive for 10 years, then the incentive period shall be reduced to 9.5 years and it shall start 6 months after DoCP in case of Net SGST.
6. After the issuance of Final Eligibility Certificate, the assistance received by MSME on the basis of Provisional Eligibility will be re-scheduled/ re-structured and the difference between Provisional Eligibility and Final Eligibility will be adjusted/dispursed as described in A (7) abobe.
7. In case Bank(s) / Financial Institution(s) has/have sanctioned Term Loan to Company for setting up of multiple Projects in state / country, then MSME shall have to furnish certificate from bank(s)/ Financial institution(s) for bifurcation of term loan for the applied project.



C. CLAIM for Net SGST Reimbursement

1. The online application for claim will be submitted in prescribed format with requisite documents as mentioned in **Annexure C**.
2. MSME having Provisional Eligibility and/or Final Eligibility Certificate can submit a claim application based on sanctioned amount of PEC/ FEC in the prescribed format along with requisite documents from the date of commercial production on quarterly basis. However, the unit may also submit claim on a half yearly or annual basis.
3. Any new/existing MSME that decides to carry out expansion at some other premises other than the existing premises will not be considered as an "Expansion Unit" and may apply as a "New Unit" for incentives. Such enterprises may obtain a separate GST registration number for Net SGST reimbursement, however, it is not mandatory to obtain a separate GST registration number but units shall have to maintain a separate books of accounts. (i.e. applicant shall have to maintain separate records for Purchase, Sale, Cash Flow etc. for the applied project)
4. The MSME will have to submit First claim from the Date of Commercial Production till the immediate Quarter end. (For Example: If DOCP for any MSME is 15th May 2023, it shall submit a first claim for its first quarter from 15th May 2023 to 30th June 2023 and then subsequent quarters/half yearly/ annual claims will follow for the incentive period.) Similar principle shall apply for the last quarter of the total claim period.
5. The MSME will have to submit the subsequent claims matching with the quarter - start and end dates. For cases where a unit does not have claim for a particular quarter/half year/year, the MSME shall have to submit an application for "nil" claim for that particular period.
6. **Claim Application shall be scrutinized by MSME Commissioner office/General Manager DIC and eligible Net SGST reimbursement will be disbursed accordingly.**
7. **90% of the eligible Net SGST reimbursement will be disbursed at the time of every claim under Provisional Eligibility Certificate and Final Eligibility Certificate. The MSME shall have to submit copies of GSTR 3B, Credit Ledger and Cash Ledger duly certified by GST office.**
Remaining 10% of assistance will be kept on hold and it will be reimbursed on submission of GSTR 9 & 9C.

Unutilized annual limit of Incentive of Net SGST Reimbursement as per the eligibility certificate will not be allowed to carry forward for next year. Hence, the investment limit for that particular year will have to be consumed in that particular year itself and no carry forward will be allowed.



8. Claims for Last Year (Last Four Quarters) of Incentive Period will be disbursed only after issuance of Final Eligibility Certificate and submission of Annual returns (GSTR – 9 and 9C) to the office of Industries Commissioner.
9. While filing the claim for Net SGST Reimbursement, if any balance is found in credit ledger then such amount will be deducted from the claim for reimbursement.
10. Detailed asset verification will be carried out on submission of application for FEC.
11. After carrying out the asset verification, the authority will visit only once a year during the eligible incentive period.

12. Reimbursement of Net SGST in case of Expansion

The MSME claiming for Net SGST incentive shall have to comply basic conditions for expansion as per GR.

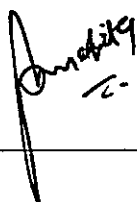
Calculation of Net SGST Reimbursement:

The unit shall submit its Net SGST for its expansion in following manner –

“The unit shall deduct the average payment of Net SGST made through cash ledger of previous three financial year prior to the year of commencement of production of its expansion project.”

Illustration:

Gross Capital investment of Existing Project	Rs. 25 Cr
Gross Capital investment for Expansion	Rs. 20 Cr
Eligible fixed capital investment for expansion	Rs. 15 Cr
Date of Commencement of Production of expansion	01.10.2024
Average Net SGST paid through Cash Ledger of previous three financial year (2021-22, 2022-23 & 2023-24)	Rs. 20 Cr
Total Net SGST paid through Cash Ledger during the year 2024-25	Rs. 23 Cr
Claim for reimbursement of Net SGST for expansion project for the year 2024-25	Rs. 23-20 Cr = Rs. 3 Cr
Eligible reimbursement as per provision under GR for period of 6 months (The unit will be finally entitle for Rs. 11.25 Cr which is less than actual payment of Net SGST made through Cash Ledger)	= 7.5% of eFCI = 7.5%X15X1/2 = Rs. 0.5626 Cr
Total Net SGST paid through Cash Ledger during the year 2025-26	Rs. 32 Cr



Claim for reimbursement of Net SGST of expansion project for the year 2025-26	Rs. 32-20 Cr = Rs. 12 Cr
Eligible reimbursement as per provision under GR	= 7.5% of eFCI = 7.5%X15 = Rs. 1.125 Cr

If the payment of Net SGST in any year during the eligible period is less than the average payment of Net SGST of three years prior to expansion, than unit will not be entitle for reimbursement for that particular year.

In case of diversification project the existing turnover/Net SGST payment shall not be considered for calculating the incentives on the diversified product(s), However separate book of account should be maintain for diversified product(s).

13. Claim Amount: In case NEW unit as well as its EXPANSION/diversification unit are sanctioned under the scheme:

In case the unit is approved as both new project and expansion project under this scheme, the claim presented by the unit shall be disbursed if it satisfies the condition of above para 12 and Also, accordingly the claim amount has to be paid within the annual individual limit of both the project.

14. For enterprises engaged in job work of articles as per section 2(68) of The CGST Act 2017, as an eligible activity, it is clarified that, such activities shall also be eligible for Net SGST incentives.
15. Unutilized annual limit of Incentive of Net SGST Reimbursement as per the eligibility certificate will not be allowed to carry forward for next year. Hence, the investment limit for that particular year will have to be consumed in that particular year itself and no carry forward will be allowed.

D. Guideline for EPF Reimbursement

- MSME has to submit application for provisional sanction with required documents and claim application quarterly/half yearly/yearly for reimbursement of EPF with Documents as mentioned in Annexure.
- The eligible unit may claim EPF reimbursement for new employment generated (as per definition of new employee under this resolution) from the date of initiating investment (during the operative period of the scheme) and during the eligible incentive period of EPF reimbursement for the unit.
- MSME will have to submit First claim from the Date of Commercial Production till the immediate Quarter end. (For Example: If DOCP for any Industrial Undertaking is 15th May 2022, it shall submit a first claim for its first quarter from 15th May 2022 to 30th June 2022 and then subsequent quarters will follow for the incentive period.) However, the unit may also submit claim on a half yearly or annual basis. For cases where a unit does not have claim for a particular quarter/half year/year, the MSME shall have to submit an application for "nil" claim for that particular period.

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4. MSME will have to submit the subsequent claims matching with the quarter - start and end dates.
5. The EPF reimbursement shall be eligible only for new employees on direct payroll of the company
6. First time registered Employee means such employee who did not have a Universal Account Number (UAN) prior to joining the claimant MSME and appointed by the MSME.
7. In case of expansion/ diversification by MSME, the assistance will be granted only for incremental employee holding first time UAN registration under EPF over the employees already on roll prior to the date of initiation of expansion/diversification.
8. It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

E. Timeline for approval of application -

Stage	Timeline for approval from the date of submission of complete application
Provisional Eligibility Certificate (PEC)	120 days
Final Eligibility Certificate (FEC)	180 days
Claim disbursement	90 days

F. Terminology

1. Eligible FCI

Desalination plant(s) or plant(s) for generation of renewable power set up by the MSME, which are meant exclusively for the captive use of the project shall also be considered as eligible FCI.

2. Expansion -

- a. New/existing enterprise that decides to carry out expansion at same premises as existing enterprise shall be considered as an "Expansion Unit"..
- b. In case of expansion/diversification, the status of the enterprise (MSME) shall be determined on the basis of gross investment in existing Gross Fixed Investment in Plant & Machinery of the existing industry as on the date of initiation of expansion/ diversification and gross investment in Plant &

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Machinery of expansion/ diversification project. A C.A. Certificate in this regard shall have to be submitted by the enterprise.

- c. In case the production period is less than 3 years of MSME, then the Utilization of existing Installed Capacity must be 75% of existing installed capacity in atleast any one year.

3. Multiple Projects –

- a. If an MSME simultaneously establishes multiple projects in different premises for same product within same campus will be termed as single project.
- b. If the MSME availing incentive under this Scheme is already manufacturing the same product in one or more existing Enterprise in Gujarat the Net SGST reimbursement will be made as per para C-12 of the guideline (i.e. Expansion).
- c. MSME carried out expansion and New Project at the same location then the Eligibility will be decided as under. The MSME has made investment in Expansion of project A and diversification in project B and C at its existing location.

i. The eligibility of Expansion:

	Investment	Capacity	Employment
Existing Investment Project A	15 Cr	1000 MTA	100
Expansion of Project A	17 Cr.	1700 MTA	260
New project B	15 Cr.		120
New Project C	18 Cr.		160

Capacity Utilized - 75% in one year in preceding three years

- ii. Expansion of Project will have considered independently subject to compliance of criteria laid down for expansion in the Resolution.
- iii. Project B and Project C will be considered as Diversification, if implementation of one of the project should commence before the date of commencement of another project.
- iv. MSME shall have option to apply separately for Project B and Project C as a new project.
- v. The Eligibility will be decided as per sanction letter.
- vi. In case of Project A & Project B have been grant separate Eligibility Certificate, MSME shall have to maintain separate account for each project and incentives will be disbursed/reimbursed separately.
- vii. In case of complex the MSME shall be given single eligibility certificate and incentives will be disbursed/reimbursed accordingly.

4. Installed capacity –

- a. In cases, where appraisal report by bank(s)/ financial institution(s) is not available, the industries commissioner office will assess the installed capacity based on a certificate issued by "Chartered Engineer".

5. First Sale Bill –

- a. First Invoice of Eligible Product manufactured in plant of the eligible project will be considered as First Sale Bill. However, if First Invoice is for sale of product of trial production, such remarks must be mentioned in respective invoices and all such invoices of trial production shall have to be submitted to competent authority (As per para 22.2) whenever required. The MSME may opt either date of invoice of trial production or date of invoice of commercial sale as DoCP.

Such trial production should not be more than 1% of the annual installed capacity.

- b. Date of First Sale Bill defined as above shall be treated as Date of Commencement of Commercial Production (DoCP).

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Annexure – A

Checklist – Application for Provisional Eligibility Certificate

1.	Application form for Provisional Eligibility duly filled, stamped and signed by authorized signatory.
2.	Applicable industrial registration certificate (Udyam Registration Certificate/IEM Part - B / IL / LOP etc.)
3.	MSME acknowledgement certificate as per MSME Act 2019, if applicable
4.	Bank appraisal report, if applicable
5.	Detailed Project report
6.	Sanction Letter of Term Loan from Bank / Financial Institution, if applicable
7.	Bank Account Statement for First Disbursement of Term Loan (If applicable)
8.	Copy of the Constitution of the Enterprise (In Case of Partnership firm Enterprise has to submit Registered partnership deed)
9.	Chartered Accountant Certificate / Statutory Auditory Certificate for Fixed Capital Investment up to Date of Commencement of Commercial Production (In prescribed format)
10.	Copy of GST registration
11.	Copy of PAN card of enterprise and promoters/directors, PAN and Aadhaar card of authorized signatory
12.	Consent to Establish (CTE)/Consolidated consent & Authorization(CCA) from G.P.C.B. (If applicable)
13.	(any two) Self-certified / Certified copy of documents such as 7/12 Utara, Namuna 6, Copy of Index etc.
14.	NA Permission (if applicable)
15.	Copy of rent deed (Agreement) with owner's proof/affidavit for ownership of land / property(if applicable)
16.	First Sale Bill
17.	Board Resolution/Consent letter from all partners/Power of attorney. (Authorised Person should be any Director/Partner/at-least Employee of the Company). (if applicable)
18.	Latest Audited annual report/Balance sheet with all annexures including annexure of gross fix capital investment.
19.	Undertaking in prescribed format for local employment, Govt. dues / outstanding, court

Annexure

	case against Govt. (In prescribed format)
20.	Detailed Expenditure Statement for Project up to Date of Commencement of Commercial Production (In prescribed format)
21	In case of self-fabricated machines, machine wise valuation Certificate of Chartered Engineer (Mechanical) (In prescribed format)
22	In case of imported second hand Plant & Machineries, certificate of residual life from Chartered Engineer. (if applicable)
23	Certificate of Chartered Engineer (Civil) for Civil Works up to Date of Commencement of Commercial Production (In prescribed format) above investment of Rs.5 Cr (if applicable)
24	Agreement for Technical knowhow, Design, Drawings and Patent(if applicable)
Note : All documents must be self-attested by authorized signatory	

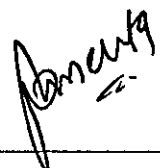
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Annexure – B

Checklist – Application for Final Eligibility

No.	Particulars
1.	Application form for Final Eligibility duly filled, stamped and signed by authorized signatory.
2.	Provisional Eligibility Certificate issued under the Scheme (If applicable)
3.	Applicable industrial registration certificate (Udyam Registration Certificate/IEM Part - B / IL / LOP etc.)
4.	Valid CCA obtained from G.P.C.B. (If applicable)
5.	First Sale Bill for the Project
6.	Detailed Project report
7.	CA Certificate/Statutory Auditor Certificate for Fixed Capital Investment (In prescribed format)
8.	Detailed Asset wise (Building, P &M, Other Assets etc.) Expenditure Statement for Project (In prescribed format)
9.	Project Completion Certificate from Chartered Engineer (In prescribed format), if applicable
10.	Sanction Letter of Term Loan from Bank / Financial Institution (if applicable)
11.	Bank Certified Term Loan Account Statement for First Disbursement of Term Loan, if applicable
12.	Appraisal report from bank/financial institution (In case of lending by consortium of banks, the appraisal report from lead bank shall suffice.), if applicable
13.	Chartered Engineer's Certificate for Installed Capacity after the completion of Investment Period. (if applicable)
14.	Certificate of Chartered Engineer (Civil) for Civil Works (In prescribed format), above investment of Rs.5 Cr.
15.	In case of self-fabricated machines/special purpose machines, machine wise valuation Certificate of Chartered Engineer (Mechanical) (In prescribed format)
16.	In case of imported second hand Plant & Machineries, certificate of residual life from Chartered Engineer.
17.	Agreement / MoU or Other Proof for Technical knowhow, Design, Drawings and Patent (if applicable)
18.	Undertaking in prescribed format for local employment, Govt. dues / outstanding, court case against Govt. (In prescribed format)
19.	Latest Audited annual report/Balance sheet with all annexures including annexure of gross fix capital investment.



20.	List of Existing Machineries before initiating Expansion with values (In prescribed format), if applicable
21.	Chartered Engineer's Certificate for Utilization of Existing Installed Capacity for Last Three Years from DoCP, in case of Expansion (In prescribed format), if applicable
22.	Board Resolution/Consent letter from all partners/Power of attorney. (Authorised Person should be any Director/Partner/at-least Employee of the Company).

Note : All documents must be self-attested by authorized signatory

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Annexure – C

Checklist – Claim for Net SGST Reimbursement

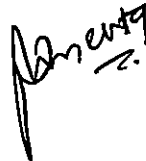
No.	Particulars
1.	Application form for Claim of Net SGST Reimbursement duly filled, stamped and signed by authorized signatory.
2.	Provisional Eligibility Certificate Under the Scheme
3.	Final Eligibility Certificate Under the Scheme, if applicable
4.	GST Registration with all Annexures
5.	Certificate as per Annexure A (A1 to A4) duly signed by the authorised person of the unit and certified by Chartered Accountant
6.	Details of Sales and Purchase for the Period of Claim duly certified by Chartered Accountant (<i>Annexure B</i>)
7.	Self-Declaration/Affidavit (<i>in Prescribed format as per Annexure C</i>) To be submitted with only first claim
8.	Self-Declaration/Affidavit (<i>in Prescribed format as per Annexure D</i>) To be submitted with every claim
9.	CA Certificate for the claim period (<i>in Prescribed format as per Annexure E</i>)
10.	CA Certified Credit Ledger Balance from Common portal of GST for the applied quarter
11.	CA Certified Cash ledger from Common portal of GST for the applied quarter
12.	GSTR-3B form duly signed and stamped by concerned Commercial Tax Officer/online verification on GST portal
13.	Board Resolution/Consent letter from all partners/Power of attorney. (Authorized Person should be any Director/Partner/at-least Employee of the Company).
14.	Details of Apprentice and e-shram (If applicable)
15.	Purchase bill and Sale bill for the month of Claim Period
16.	Valid Insurance Policy for Fixed Assets
17.	Applicable industrial registration certificate (Udyam Registration Certificate/IEM Part - B / IL / LOP etc.) To be submitted with first claim only
18.	Valid CCA obtained from GPCB (if applicable)
19.	Annual Audit Report for the applied Claim Period (in case of last quarter of Financial year.)

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20.	CA Certificate for Turnover of Eligible Products in prescribed format (In case of Expansion Only)
21.	C.A. Certificate for Gross Fixed Capital Investment (In case of Expansion Only) To be submitted with first claim only
22.	Chartered Engineer Certificate regarding Existing Installed Capacity and Actual Installed Capacity of expansion Project (In case of Expansion Only) To be submitted with first claim only
23.	Details of Outward Supply (Sales Register) in Prescribed Format
24.	PAN Card of Enterprise
25.	Cancelled Cheque
26.	Annual Returns GSTR – 9 and GSTR – 9C
27.	Self-Declaration/Affidavit in case of last quarter of Financial year (In prescribed format as per Annexure F)
Note : All documents must be self-attested by authorized signatory	

Note –

Annexures referred here are annexures provided with Application form for Claiming Net SGST Reimbursement.



Annexure
Checklist – Claim for EPF Reimbursement

No.	Particulars
1.	Application form for Claim of EPF Reimbursement duly filled, stamped and signed by authorized signatory.
2.	Copy of Udyam Registration
3.	Proof of new UAN account for each employee for whom the assistance is to be claimed (one time for every unique UAN)
4.	Summary and Detailed Employment Statement
5.	Attendance Register / Salary Register for last month of Claim Period
6.	Details of Apprentice and e-shram (If applicable)
7.	Salary Slip of all Employees for which EPF Reimbursement Claimed
8.	Payment's proof of EPF
9.	Certified details of Basic salary and DA and retaining allowances in prescribed format.
10.	Copy of Bank Statement for salary payment
11.	Copy of PAN card of enterprise and authorised signatory
12.	Copy of GST registration (if applicable)
13.	First sale bill as new unit/expansion/diversification
14.	Copy of last electricity bill in the claim period
15.	Attendance / Salary Register for the Last Month of Claim Period
16.	Employment Statement for the Last Month of the claim Period (in Prescribed Format)
17.	Board Resolution/Consent letter from all partners/Power of attorney. (Authorised Person should be any Director/Partner/at-least Employee of the Company).
18.	Balance sheet/audited annual report with all annexure
19.	Self Declaration/Affidavit in prescribed format

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Annexure

Checklist – Provisional sanction for EPF Reimbursement

No.	Particulars
1	Application form of EPF Reimbursement duly filled, stamped and signed by authorized signatory.
2	Copy of Udyam Registration
4	Summary of expected Employees
5	Attendance Register / Salary Register of last month
6	Details of Apprentice and e-shram (If applicable)
7	First sale bill as new unit/expansion/diversification, if applicable
8	Copy of PAN card of enterprise and authorised signatory
9	Copy of GST registration (if applicable)
10	Copy of last electricity bill in the claim period
11	Board Resolution/Consent letter from all partners/Power of attorney. (Authorised Person should be any Director/Partner/at-least Employee of the Company).
12	Balance sheet/audited annual report with all annexure
13	Self Declaration/Affidavit in prescribed format



Scheme 5:- Assistance for Quality Certification

1. **Government Resolution No** -MIS-102022-1271(2)-I dated.05/10/2022

2. Operative Period

2.1 The operative period of the scheme is from 05/10/2022 to 04/10/2027

3. Who is eligible to get the benefit?

3.1 Classification of Micro, Small & Medium manufacturing Enterprise define as per Para .1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.

3.2 The Enterprise who has obtained BSI/ISI/WHO-GMP/Hallmark certificate & other national/international certificate from notified certification body.

3.3 New/Existing Enterprise will be eligible for assistance.

4. Assistance available

4.1 50% of Expenditure for certificate for National/ International Certification (i.e. BIS /WHO/Hallmark etc. other national/international certification (excluding ISO Certification) And 50% cost of quality testing equipment/instrument and machinery required for that certification totaling up to maximum amount of Rs. 10.00 lakh.

5. Other Condition:

5.1 Assistance will include following charges.

- 1 Fees charged by certification agency (excluding travel, hotel & surveillance charges)
 - 2 Testing Fee/Charges charged by certification agency/laboratory referred by certification agency/accredited lab/agency.
 3. Cost of quality testing equipment/machinery/instrument as required for certification as suggested/referred by notified certification body or agency (the certificate issuing agency/body must be notified for that particular standard/regulation/directives/product), Calibration charges of equipment.
- 5.2 The Expenditure made for obtaining Quality Certification must be before the issuance of Quality certificate.
- 5.3 The Enterprise is eligible for maximum 3 Quality Certificates during the operative period of scheme with total assistance of maximum up to Rs.10.00 lakh.
- 5.4 The Enterprise will not be eligible, if any certification is required as a part of statutory provision under rules/provisions/acts of Government of India/Government of Gujarat.
- 5.5 Expenditure incurred for renewal of the certificate, shall not be eligible for assistance under the scheme.
- 5.6 The testing equipment and machinery purchased after the issuance of Quality certificate, shall not be eligible for assistance.
- 5.7 This Quality certification scheme will be supplementing to similar schemes of Government of India. However, in no case total assistance from GOG and GOI should exceed more than actual expenditure incurred by MSME for said purpose.



- 5.8 Certificate should be verified through online/E-mail/letter from issuance agency/certification body by HO/DIC.
- 5.9 Service and trading activities are not eligible for assistance under this scheme.
- 5.10 Enterprise needs to apply separately for each certificate.
- 5.11 It is required to check that the certification agency is notified body for the same concern product/standard.
- 5.12 In cases where the equipment/testing required for WHO - GMP certification is mentioned in the audit/relevant act/other documents, then the list of equipment has to be taken into consideration and appropriate action should be taken as per the application, otherwise the opinion of FDCA office regarding equipment/testing should be taken as per the application and accordingly appropriate action should be taken.
- 5.13 The equipment/testing must be recommended by certificate issuing body/notified body/accredited body. If recommendation letter/audit report for equipment is not provided then the enterprise is eligible for assistance of as mentioned in para 5.1(1 & 2) only.
- 5.14 If the enterprise has obtained quality certificate on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred on or after 07/08/2020 is eligible under this scheme.
- 5.15 It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

6. What is the time limit to apply for this scheme?

- 6.1 Enterprise needs to apply online on IFP Portal (<https://www.ifp.gujarat.gov.in>) within one year from the date of issue of quality certificate and need to submit hard copy at MSME Commissioner Office.
- 6.2 Enterprise can apply/submit offline/hardcopy at MSME Commissioner Office till online module is live.

Scheme 6:- Financial Support to MSMEs in ZED Certification.

1. Government Resolution No: MIS-102022-1271(1)-I (Ch) Date: 05-10-2022

2. Operating Period:

The operating period of the scheme is from 05/10/2022 to 04/10/2027

3. Eligibility Criteria

Classification of Micro, Small & Medium Enterprise define as per Para 1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.

New/Existing Enterprise will be eligible.



4. ZED Certificate Assistance

4.1 Assistance available

The enterprise will be eligible for subsidy @50% of all charges on the amount after deducting the assistance received from Government of India for ZED Certification, up to a maximum amount of Rs.50,000/- during the operative period.

4.2 Other Condition

1. The cost for certificate will include site assessment fees, consultancy charges, Govt. Charges and other charges.
2. Expenditure incurred for renewal of the certificate shall not be eligible for assistance under the scheme.
3. The Enterprise is eligible for maximum Three ZED Certificates during the operative period of the scheme with a total assistance up to maximum of Rs.50,000/-
4. State financial support to MSMEs in ZED certification will be supplementary to assistance towards ZED Certification by Government of India, however, in no case total assistance from GOG and GOI should exceed more than actual eligible expenditure incurred by MSME for the said purpose.
5. Service and Trading activities are not eligible for assistance under this scheme.
6. If the enterprise has obtained ZED Certification on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred after 07/08/2020 is eligible under this scheme.
7. It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

Scheme 7: Assistance in Implementation of Information and Communication Technology

1. **Government Resolution No:** MIS-102022-1271(1)-I (Ch) Date: 05-10-2022

2. **Operating Period:**

The operating period of the scheme is from 05/10/2022 to 04/10/2027

3. **Eligibility Criteria**

Classification of Micro, Small & Medium Enterprise define as per Para 1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/registration from Ministry of MSME or DPIIT, as the case may be.

New/Existing Enterprise will be eligible.

4. **Assistance available**

65% of capital expenditure related to ICT facilities, maximum up to of Rs.5.00,000/- for during the operative period of the scheme.



5. Other Condition:

- a) Enterprise which has installed/Subscribed cloud computing (public cloud /private cloud/hybrid cloud) will be eligible for the expenditure of equipment (such as networking equipment, like switches, routers, backup devices, servers, computers etc.) required for used of ICT as a media of communication, networking with hardware for accessing cloud computing/Artificial Intelligence/Industry 4.0 will be eligible under the scheme
- b) The capital cost does not include the software part of the ICT system.
- c) The Enterprise is eligible for maximum three applications with a total assistance of maximum Rs.5.00 lakh during operative period of the scheme.
- d) This scheme will be supplementary to such scheme of Government of India. However, in no case total assistance from GOG and GOI should exceed more than actual expenditure incurred by MSME for said purpose.
- e) The expenditure incurred must be within the time period of one year before the date of installation of cloud computing system.
- f) Date of last bill of expenditure (as per CA certified expenditure statement) needs to be considered as date of installation of ICT system/Artificial Intelligence/Industry 4.0.
- g) Supplier for the equipment/hardware must be from OEMs/authorized distributors/dealers having GST registration.
- h) Service and Trading activities are not eligible for assistance under this scheme.
- i.) If the enterprise has installed ICT System on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred on or after 07/08/2020 is eligible under this scheme.
- j.) It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

6 How to apply for the scheme

- a) Enterprise has to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and hard copy at concern DIC office within one year from the date of installation of ICT System.
- b) Enterprise has to apply offline (hard copy) at concern DIC till online module is made live.

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Scheme 8:- Assistance for Technology Acquisition

1. Government Resolution No:MIS-102022- 1271(1)-I(CH) Dated: 05/10/2022

2. Operative Period

The operative period of the scheme is from 5th October 2022 to 4th October 2027.

3. Who is eligible for Assistance for Technology Acquisition?

Classification of Micro, Small & Medium manufacturing Enterprise define as per Para 1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.

3.1 Enterprise engaged in manufacturing activities will be eligible.

3.2 New enterprise or existing Enterprise that has acquired appropriate technology for their product or process from a recognized institute will be eligible

3.3 Enterprise that has acquired Patented Technology from Indian / foreign Companies will be eligible.

4. Assistance Available

4.1 Assistance at the rate of 65% of the Eligible cost of technology acquisition, including royalty payments for first two years after technology acquired, subject to maximum of Rs.50 lakhs.

4.2 Expenditure of Plant and machinery or equipment will not be considered for Assistance

5. Conditions for Assistance:

5.1 The enterprise will have to apply/obtain prior approval of MSME Commissionerate within one year after signing of MOU / Agreement / Contract with technology provider.

5.2 Technology acquired from India/foreign registered organization/companies must be patented, except, if the technology is acquired from research institutes/organization like ISRO, DRDO, Department of Science & technology, DSIR institution, Universities, and other recognized research institute (as per annexure & as amendment from time to time) will be eligible subject to compliance of other terms and provision of GR.

5.3 Enterprise/Applicant is eligible for maximum of 3 applications with a total assistance of Rs. 50,00,000/- during the operation period of the scheme.

5.4 Hotel, Travelling and similar expenditures will not be eligible for the assistance.

5.5 After successful technology acquisition, calculation of royalty will be considered. It will be considered from the first sell bill after Commercial Production.

5.6 Enterprise will have to observe/ensure pollution control measures as prescribed by GPCB or other competent authority (if applicable)

5.7 The assistance will not include any expense done for the purchase of any plant & machinery or equipment.

5.8 MSME Status will be consider on final date of MOU /Agreement /contract

6. The time limit to apply for the scheme for assistance for Technology Acquisition.



- a) Applicant shall have to submit application within one year from the date of successfully signing of MOU / Agreement / Contract (whichever is done first) with technology provider for technology acquisition.
- b) If the enterprise has executed technology acquisition obtained Patent Publication/ Notification on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred after 07/08/2020 is eligible under this scheme.
- c) It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

7. What is the procedure for application?

- 7.1 Enterprise needs to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and submit self-certified hard copy at MSME Commissioner Office within one year from the date of successfully signing of MOU / Agreement / Contract (whichever is done first) with technology provider for technology acquisition.
- 7.2 Enterprise can apply/submit offline/hardcopy at MSME Commissioner Office till online module is live.

Scheme 9: - Assistance for Patent Registration

1. **Government Resolution No:** MIS-102022- 1271(1)-I(CH) Dated: 05/10/2022

2. Operative Period:

The operative period of the scheme is from 05/10/2022 to 04/10/2027.

3. Eligibility criteria

- 3.1 Classification of Micro, Small & Medium Enterprise define as per Para 1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.
- 3.2 Individual/ Any legal Entity (MSME) will be eligible for assistance under scheme.

4. Assistance Available

- 4.1 Assistance at the rate 75 % of the cost/expenditure incurred for any number of patent subject to maximum limit of Rs. 25 Lakhs per applicant/enterprise for obtaining Patent registration of developed product/process during policy period.
- 4.2 Assistance for Maximum attorney fee for national patent shall be capped at Rs.50,000/- and Rs.2,00,000/- per country for international patent within the overall cap of 75% of the cost/expenditure of patent registration within overall ceiling.
- 4.3 The Assistance will be a reimbursement of the cost/expenditure incurred

5. Other Conditions

- 5.1 Fees paid to patent attorney, patent service center, patent registration, other statutory expenditure and Equipment/Parts/Design and Drawing purchased to develop Prototype of product/process patent (expenditure till the date of application under scheme submitted) will only be eligible.
- 5.2 Raw material, consumables, travel, hotel charges, other expenses apart from prototype development etc. will not be eligible for assistance.



- 5.3 Individual/any legal entity having MSME status will be eligible for assistance under the scheme
- 5.4 Applicant shall have to submit application within one year from the date of publication /notification of the Patent.
- 5.5 Application submitted after one year from the date of publication / notification will not be eligible for assistance
- 5.6 The applicant shall have to apply with required document as mentioned in the Check List
- 5.7 Cash payment of Stamp fees, Government fees and other charges up to Rs.10,000/- will be eligible for assistance.
- 5.8 Cash payment above Rs.10,000/- will not be eligible for assistance.
- 5.9 Patent filed for industrial /commercial purpose will only be eligible for assistance under this scheme.
- 5.10 Applicant shall have to submit separate expenditure statement for each patent [National/International (country wise patent)]
- 5.11 Applicant/Enterprise shall have to claim 2 times in a year with the gap of six months.
- 5.12 Fees paid to attorney, Government, other statutory bodies before final patent grant approval will be eligible.
- 5.13 If the enterprise has obtained Patent Publication/ Notification on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred after 07/08/2020 is eligible under this scheme.
- 5.14 It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

6. limit to apply for the scheme for assistance for patent Registration:

- 6.1 Enterprise needs to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and submit self-certified hard copy at MSME Commissioner Office within one year from the date of patent publication/notification.
- 6.2 Enterprise can apply/submit offline/hardcopy at MSME Commissioner Office till online module is made live

7. Procedure for disbursement to the sanctioned application:

- 7.1 50% of the sanctioned assistance will be disbursed by MSME Commissioner Office as per availability of the grant after the publication /notification of the patent.
- 7.2 Remaining 50% assistance will be disbursed after issuance of certificate of patent by competent authority.
- 7.3 Applicant must have to submit Patent Registration Grant Certificate within six months from the date of issue of Patent certificate.

Scheme 10:- Assistance Saving in Consumption of Energy and Water

1. **Government Resolution No:** MIS-102020-1271(1)-I (Ch) Date: 05-10-2022

2. **Operative Period:**



2.1 The operative period of the scheme is from 5th October, 2022 to 4th October, 2027.

3. Eligibility criteria for application for saving in consumption of Energy and Water?

3.1 Classification of Micro, Small & Medium manufacturing Enterprise define as per Para 1 Of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.

3.2 Micro, Small & Medium Manufacturing Enterprise acknowledged under the MSMED Act 2006 of the Government of India and ` as amended from time to time and having acknowledgement of Udyam registration.

3.3 New/Existing Enterprise will be eligible.

4. Assistance Available

4.1 Assistance at the rate of 75% of cost of the energy/ water audit conducted by a recognized institution/ consultant subject to a maximum limit of Rs. 50,000/- for each. This will be a onetime reimbursement and can be availed during the operative period of the scheme.

4.2 Assistance at the rate of 25% of the cost of equipment recommended by the auditing authority subject to maximum limit of Rs. 20 lakhs. This will be a onetime reimbursement and can be availed during the operative period of the scheme.

5. Other Conditions

5.1 The existing as well as new enterprise (Enterprise having at least 12 months in operation) will be eligible for assistance under the scheme.

5.2 Energy water audit conducted only by recognized institution/consultant (i.e GEDA/BEE or other approved Auditor of GoG/Gol) will be eligible for assistance.

5.3 Equipment's recommended by recognized auditor/institution/consultant during Energy/Water audit will only be eligible for assistance under the scheme.

5.4 The assistance on the cost of equipment will be eligible subject to condition, that saving in energy/ water is minimized by 10% of the average monthly consumption in comparison with the previous 12 months, before audit.

5.5 Audit report must be issued during operative period of the scheme i.e., Date: 07/08/2020 to 06/08/2025.

5.6 Expenditure made by cash payment will not be eligible for assistance under the scheme.

5.7 Even after taking all steps as mentioned above for efficient use of energy/water, if consumption is increasing with reference to increase in production, then, such claim will be examined separately by the committee, constituted by SLEC.

5.8 Service and Trading Enterprises will be not eligible for assistance under this scheme. If the enterprise has obtained audit report of saving in consumption of Energy and Water on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred after 07/08/2020 is eligible under this scheme.

5.9 It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

6. Time limit to apply for the scheme for assistance in for saving in consumption of Energy and Water



- 6.1 Enterprise needs to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and hard copy at concern DIC office within one year from the date of issue of audit report given by recognized auditor/consultant.
- 6.2 Enterprise can also apply/submit offline (hard copy) at concern DIC, till the online module live.

Scheme 11: -Assistance for raising Capital through SME Exchange

1. **Government Resolution No:** MIS-102022- 1271(1)-I(CH) Dated : 05/10/2022

2. **Operative Period:** From 05/10/2022 to 04/10/2027

3. Who is Eligible for assistance for SME Exchange?

- a) MSMEs that satisfied the conditions of MSMED Act 2006 and subsequently amended from time to time by Government of India.
- b) MSMEs that obtained acknowledgment of Udhyam registration.
- c) Manufacturing & Service activities will be eligible under this scheme.
- d) The enterprise, which is registered in Gujarat, must have at least one manufacturing Unit / Service Unit in Gujarat.
- e) Enterprise should be successfully raised capital through SME Exchange during the operative period of the scheme.
- f) New/Existing Enterprise will be eligible.

4. Assistance Available:

25% of Eligible expenditure incurred on raising of fund through SME Exchange, maximum up to Rs.5.00 Lakhs (Rupees Five Lakhs) one time after successful raising of equity & Listing on SME Exchange Platform during the operative period of the scheme.

5. Conditions for Assistance:

- a) MSME status of enterprise will be considered on the date of listing in SME exchange.
- b) GVFL may take equity in enterprise which is registered with SME exchange.
- c) Unit will observe pollution control measures as prescribed by GPCB or other competent authority (if applicable).
- d) The enterprise must have minimum one manufacturing unit/ service unit in Gujarat state in manufacturing/working condition.
- e) The enterprise that commences commercial production on or after the date of issue of this GR, shall be considered only under this scheme.
- f) If the enterprise has listed on SME exchange platform on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred on or after 07/08/2020 is eligible under this scheme.
- g) It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or

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after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

Following expenditure would be eligible for assistance:

SME Exchange Fees and other Expenses
Charges by Registrar to the issue
Charges of lead managers of the issue
SEBI registered merchant banker charges
RTA Fees, CDSL and NSDL fees & other expenses.
Prospectus & IPO form Printing charges
Advertising & Market Making fees Expenses
ROC & Ministry of Corporate affairs.

6. What is the time limit to apply for the scheme for assistance for SME Exchange?

- Enterprise must have to submit application within one year from the date of successfully listing on SME exchange Platform.
- If enterprise apply after one year from the date of successfully listing on SME Exchange platform, the application will not be eligible for subsidy assistance.

7. Procedure to apply:

The enterprise must have to apply in prescribed form as per Annexure along with self-attested complete documents as per Check List as per Annexure to MSME Commissioner office & IFP online portal.


Scheme-12: Assistance for reimbursement of CGTMSE fees

1. Government Resolution No: MIS-102022- 1271(1)-I(CH) Dated : 05/10/2022

2. Operative Period: From 05/10/2022 to 04/10/2027

3. Assistance Available:

- Assistance as reimbursement @100% annual service fees, paid to Bank / Financial Institution for collateral free Term Loan under CGTMSE, for the period of five years.
- Only for Micro and Small Enterprise will be eligible for CGTMSE Fees reimbursement.
- Hybrid Loan will also be eligible for CGTMSE Fees reimbursement.
- Assistance will be disbursed with Interest Subsidy once in a year.
- Service and trading activity will not be eligible for subsidy. (Only Manufacturing activities will be eligible for Subsidy).
- The enterprise has to apply online and upload required documents at IFP Portal and also submit the physical copy of the duly signed application with documents specified



in checklist to the concerned DIC/ MSME Commissioner Office in prescribed format. However, physical application will be accepted by DIC/MSME Commissioner Office till module /portal made active by MSME Commissioner.

- It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

Scheme 14:- Assistance for Power connection charges

1. Government Resolution No: MIS-102022- 1271(1)-I(CH) Dated: 05/10/2022

2. Operative Period: From 05/10/2022 to 04/10/2027

3. Eligibility criteria:

- a) Classification of Micro, Small & Medium Enterprise define as per Para 1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.
- b) MSME located other than GIDC/approved Industrial Park and has paid charges to Power Distribution Company for new connection or for getting additional load (in case of expansion) or for shifting of connection/ service line.
- c) New/Existing Enterprise will be eligible.

4. Assistance available

Assistance @ 35% of charges paid to distribution licences for LT/HT service line, maximum limit up to Rs. 5.00 lakh during policy period.

5. Other Conditions

- a) MSME should be located in other than GIDC/ industrial park area approved by IC/IMD
- b) The eligible expenditure includes charges/expenses paid to the power distribution licensee (except refundable deposit), for new connection or additional load in case of existing consumer (in case of expansion) or for shifting of connection or service line. Here the expansion means additional load for existing consumer.
- c) In case of additional load, it is not mandatory to full fill the expansion criteria for Plant and machinery.
- d) MSME manufacturing enterprise has to apply for reimbursement within one year from date of payment of charges to Distribution Licensee for service line
- e) Application under this scheme will be sanctioned & disbursed by concern DIC office
- f) The Enterprise is eligible for maximum three applications with total assistance of maximum Rs.5.00 lakh during operative period of the scheme.
- g) Service and Trading activities are not eligible for assistance under this scheme

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- h) The expenditure statement should be self certified and should be supported by documents/receipt of DISCOMs. Payment mode of the charges should be in cheque, DD/E- payment. Cash transaction will not to be considered for assistance.
- i) If the enterprise has done payment of charges to distribution Licensees for service line on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred after 07/08/2020 is eligible under this scheme.
- j) It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

6. Time limit to apply for the scheme

- a) Enterprise has to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and hard copy at concern DIC office within one year from the date of payment of charges to Distribution Licensee for service line.
- b) Enterprise have to apply offline (hard copy) at concern DIC till online module made live

Scheme 15: - Assistance in Rent to Micro and Small Enterprises

1. Government Resolution No: MIS-102022-1271(1)-I (Ch) Date: 05-10-2022

2. Operative Period:

2.1 The operative period of the scheme is from 05/10/2022 to 04/10/2027

3. Eligibility Criteria

- 3.1 Classification of Micro, Small & Medium manufacturing Enterprise define as per Para 1 of the GR dated 05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.
- 3.2 Any MSE (Micro and Small Enterprise) in manufacturing activities which has acquired rented/leased shed/ premises will be eligible for assistance..
- 3.3 New/Existing enterprise will be eligible.

4. Quantum of Assistance

- 4.1 The assistance at the rate of 65% of the rent paid (reimbursement of Rent paid) by the enterprise with a maximum limit of Rs.1,00,000/- (one lakh) per annum.
- 4.2 The assistance will be provided for five years.

5. Other Conditions

- 5.1 The owner of shed /premises should have legal ownership and possession.
- 5.2 The service activity and trading activity will not be eligible under the scheme.
- 5.3 Rent must be paid by cheque /e-payment.



- 5.4 Rent/ lease agreement (notarized or registered) must be in policy period.
- 5.5 Applicants need to apply within one year from the date of agreement of rent/lease deed.
- 5.6 Enterprise is eligible for maximum 3 applications with total assistance of Rs.1,00,000/- (One Lakh) per annum during the operative period of the scheme.
- 5.7 Rent/lease deed should be minimum of 11 months (expandable up to 5 year)
- 5.8 Enterprise must be in commercial production.
- 5.9 The assistance of rent will be given with effect from the date of rent deed or three months prior to the date of production whichever is later.
- 5.10 Enterprise shall have to submit required approvals related to shed/premises.
- 5.11 If enterprise submit sublease agreement, then recognized intuitions/ authority 's Approval/ Consent/NOC is required
- 5.12 Unit must have to provide prior intimation to concern DIC in case of changing its rental premises.
- 5.13 If the enterprise has signed rent/lease agreement on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred on or after 07/08/2020 is eligible under this scheme.
- 5.14 It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.
- 5.15 Rent agreement between family members/blood relations will not be eligible.

6. What is the time limit to apply for the scheme for assistance of Rent?

- 6.1 Enterprise needs to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and submit self-certified hard copy at concerned DIC Office within one year from the date of Rent agreement/lease.
- 6.2 Enterprise can apply/submit offline/hardcopy at concerned DIC Office till the online module is live

Scheme: Assistance in Enterprise Recourse Planning (ERP)

1. Name of the Scheme

Scheme for financial assistance for Enterprise Resource Planning (ERP)

Government Resolution No:

Aatmanirbhar Gujarat Scheme for Assistance to Micro, Small and Medium Enterprises (MSME) Govt. of Gujarat, Industry & Mines Dept., Resolution No: MIS-102022-1271(1)-

I(CH) Dated: 05/10/2022



2. Operative Period : 05/10/2022 to 04/10/2027

3. Eligibility Criteria

- a) Classification of Micro, Small & Medium Enterprise define as per Para 1 of the GRdated05/10/2022. The enterprise must have obtained acknowledgement/ registration from Ministry of MSME or DPIIT, as the case may be.
- b) Micro, Small & Medium Manufacturing Enterprise as per GR dated:05-10-2022.
- c) Enterprise which installs Enterprise Resource Planning System (ERP).
- d) New/Existing Enterprise will be eligible for assistance.

4. ERP Assistance

4.1 What is ERP System?

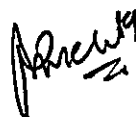
ERP (Enterprise Recourse Planning) is a fully integrated business management software system that allows an organization to use a system of integrated applications covering to manage the business and automate many back office functional areas of an enterprise related to technology, services, logistics, integrates operational processes and information flows to ensure optimum use of resources such as men, material, money and machine. ERP software also integrates all facets of an operation- including product planning, development, manufacturing, sales and marketing in a single database, application and user interface.

4.2 Assistance available

65% of capital cost for installation of ERP system subject to a maximum amount of Rs.1, 00,000/- during the operative period of the scheme.

4.3 Other Conditions:

1. ERP system installed is to be verified in terms of network linkage with server and software. It should have facilities covering production, inventory control, sales, purchase, accounting and Human Resource Management etc.
2. The Capital Cost in ERP system includes installation charges, software and annual service cost.
3. The Capital cost does not include the hardware part of the ERP system.
4. In case of Software -as-a-service (SaaS) based deployment option of ERP system, the annual subscription charges will also be considered.
5. Expenditure incurred for the new module, addition of the new module or new users in the existing ERP system is eligible but Expenditure incurred for renewal of software service will not be eligible for assistance under the scheme.
6. The expenditure incurred for installing ERP System must be within the time period of one year before the date of installation of ERP System.
7. ERP system installed must be from Independent software publisher/Authorized software provider having GST registration.
8. The Enterprise is eligible for maximum three application with total assistance of maximum Rs.1,00,000/- during operative period of scheme.
9. Service and Trading activities are not eligible for assistance under the scheme.
10. The expense incurred on or after 7/08/2020 is eligible under the scheme.



11. If the enterprise has installed ERP System on or after 05/10/2022 then, enterprise will be eligible for this scheme. And expenditure incurred on or after 07/08/2020 is eligible under this scheme.
12. It is further clarified that the clause 7.2 of the GR is applicable only for schemes 1 to 4. For other schemes, all new applications from existing and new/expansion/diversification units (on or after 5/10/2022) for expense incurred on or after 7/08/2020 shall have to be made under the Aatmanirbhar Gujarat Scheme for Assistance to MSMEs.

5.0 What is the time limit to apply for the scheme for assistance in ERP System?

- a) Enterprise have to apply online on IFP Portal (<https://ifp.gujarat.gov.in>) and hard copy at msme Commissioner office within one year from the date of installation of ERP System.
- b) Enterprise has to apply offline (hard copy) msme Commissioner office till online module made live.
- c) The Enterprise shall have to submit the application within a one year from the date of ERP System Installation.

