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Office of the Industries Commissionerate
IWDMS File No. <u>589121</u>
Branch : <u>25721287</u>
Year : <u>7-10-17</u>

Gujarat Textile Policy-2012 (25.06.2013)
Integrated approach to strengthen the
value chain, Farm-Fibre-Fabric-Fashion
(Garment) to Foreign (export)

Government of Gujarat
Industries and Mines Department
Resolution No.TEX-102017-171-Ch
Sachivalaya, Gandhinagar.
Date: 04/10/2017.

Read:

- (1) Gujarat Industrial Policy, 2009.
- (2) Resolution No.TEX-102012-65117-T, Dated 05/09/2012.
- (3) Resolution No.TEX-102012-65117-T, (Revised) Dated 25/06/2013.
- (4) Proposal from I.C. Office, Date: 25/01/2017, No.UK-Tex-147-1275873.

Preamble:

By the above read (4), Industries Commissionerate had sent a proposal to add the condition of reimbursement of VAT plus Input Tax Credit paid by the unit during the time period of commencement of commercial production up to approval of VAT incentives. It was under active consideration of Government that tax concession by way of reimbursement and method of calculation for eligibility to the units under Gujarat Textile Policy-2012 (revised) may be given accordingly. After careful consideration, Government is pleased to revise and add the concerned clause as under:

Addendum

In the G.R.No. TEX-102012-65117-T dated 25.06.2013 of Industries and Mines Department, after clause no. 5.6; **General Conditions** the following shall be added:

"If a unit enjoyed Input Tax Credit during the period of approval process of the incentives application, such refund of ITC is not paid by the Commissioner of Commercial Tax Office. In such case, if such unit has paid amount on Net VAT to the office of Commissioner Commercial Tax, then office of the Industries Commissioner will reimburse such amount of Net VAT paid by the unit plus amount equal to Input Tax Credit availed on the eligible products by the unit to the extent eligible under the scheme within the limit of 1/8th of the VAT eligible amount every year."

The above condition will apply to such cases which have already applied for the VAT benefits and for the cases which would apply on or before 30th June 2017.

This Resolution is issued with the concurrence of Finance Department note dated 27/08/2017 on this department's file of even number.

By order and in the name of Governor of Gujarat,



(C. B. Makhodia)
Under Secretary

Industries and Mines Department

Copy to:-

1. Secretary to H.H. Governor of Gujarat, Rajbhavan, Gandhinagar (By Letter)
2. Principal Secretary to Chief Minister, Sachivalaya, Gandhinagar.
3. All Hon. Ministers, Sachivalaya, Gandhinagar.
4. P. S. to Hon. Minister of State (Industries and Mines) Sachivalaya, Gandhinagar.
5. Deputy Secretary to Chief Secretary, Sachivalaya, Gandhinagar.
6. Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar.
7. Accountant General Gujarat, Ahmedabad/Rajkot.
8. Commercial Tax Commissioner, Ashram Road, Ahmedabad.
9. Industries Commissioner, Udyog Bhavan, Gandhinagar.
10. Managing Director, GIDC, Udyog Bhavan, Gandhinagar.
11. Managing Director, iDEXTb, Udyog Bhavan, Gandhinagar.
12. CEO, GIDB, Udyog Bhavan, Gandhinagar.
13. Commissioner of Cottage and Rural Industries, Udyog Bhavan, Gandhinagar.
14. Secretary, Gujarat Electricity Regulatory Commission, Ashram Road, Ahmedabad.
15. Director of Employment and Training, Dr.Jivraj Mehta Bhavan, Gandhinagar.
16. All District Industries Centre (Through Commissioner of Industries)
17. All Departments of Sachivalaya, Gandhinagar.
18. IT Branch, Industries and Mines Department, Sachivalaya, Gandhinagar.
19. The President, Chamber of Commerce and Industries, Ashram Road, Ahmedabad.
20. Select file.