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Frequently Asked Questions

→ [INDUSTRIES & COMMERCE DEPARTMENT](#)

Q.1 Is there any Industrial Policy of Government of Haryana?

Ans: State has notified Industrial Policy, 2011 vide notification No. 49/100/2014-4B1I dated 31.12.2010 and the same is available at the website i.e. <https://haryanaindustries.gov.in>

Q.2 What is the criteria of Mega Projects?

Ans: Definition of Mega Projects: Mega Projects are the Projects involving a minimum fixed capital investment of Rs. 100 crore and above, or generating direct employment of more than 500 persons. A Mega Project should have the inherent potential of serving as anchor/ mother unit. Besides the projects related to industry sector, other sector projects including skill development sector, health sector, power sector etc. would also qualify as Mega projects subject to fulfilling the above mentioned criteria.

NOTE: Upfront approval of HIPB is required.

Q.3 What is the special package of incentives for Mega Projects?

Ans: The Scheme of incentives for a 'Mega Projects' will be considered and approved by the Haryana Investment Promotion Board (HIPB) based on the merits of the case. The HIPB may sanction a customised package of incentives for a mega project, which may include allotment of developed land at special promotional rates and other benefits, such as, (i) financial incentives by way of Interest Free Loan (IFL) to be qualified at 50% of the tax paid on the sale of goods produced by such industrial units under the Haryana Value Added Tax Act, 2003 for a period of 5 to 7 years from the date of start of commercial production, and repayable after a period of five years from the date of grant of IFL, and (ii) exemption from payment of Electricity Duty to the new industrial units for a period of 5 years from the date of release of electricity connection. The Industrial Units included in the restricted list of industry shall not be entitled to any incentives.

Q.4 What are the incentives available for Micro and Small Scale Industrial Units?

Ans: Under the chapter 10.3.4 of the industrial Investment Policy-2011, the following incentives are offered: (i) The new Micro and Small Scale Industrial Units set up in the backward areas (Category 'B' and 'C' Blocks) would continue to be extended the facility of financial assistance in the shape of Interest Free Loan to be quantified at 50% of the Tax paid on the sale of goods produced in such industrial units under the Haryana Value Added Tax Act, 2003 for a period of 5 years from the date of start of commercial production to be repayable after a period of 5 years; (ii) Exemption from Electricity Duty to the new Micro and Small Industrial Units, set up in Category 'B' and Category 'C' areas in the State for a period of 5 years from the date of release of regular electricity connection; Provided that the Industrial Units claiming the incentive of Interest Free Loans (IFL) would be required to secure its repayment through a Bank Guarantee;

Q.5 What are the incentives available for Food Processing Industries?

Ans: Under the chapter 10.3.1 of the industrial Investment Policy-2011, the following incentives are offered:

- (i) Interest Free Loan at the rate of 75% of the tax paid on the sale of goods produced in such industrial units would be given under the Haryana value Added Tax Act, 2003 for a period of 5 years from the date of start of commercial production. This would be repayable after a period of 5 years;
- (ii) New Industrial units established within the State of Haryana would be exempt from payment of Electricity Duty for a period of 5 years from the date of commercial production;
- (iii) Change of Land Use (CLU) charges for food processing units would be levied @ 50% of normal rates in respect of units established in the 'B' and 'C' category Blocks.
- (iv) Agro-based/food processing units/ enterprises established in 'B' and 'C' Category Blocks will be entitled to 50% concession in the stamp duty in respect of the land purchased or taken on lease for the said purpose.
- (v) No market fee would be charged on the vegetable and fruits grown in the State, whether under the contract farming arrangement or otherwise, and consumed as raw material by the food processing

industry located within the State of Haryana;

(vi) Wines/Liquors/Brandy etc. made from 100% fruits and Barley produced in the State will be exempt from the Excise Duty in 'B' and 'C' Category Block;

(vii) No market fee would be charged on agriculture and horticulture produce used as raw material by Food Processing Industries within the State except wheat, paddy, oil-seeds, guar, sun-flower seed, till, toria, taramira and cotton;

Q.6 Is there any restricted list of Food Processing Industries for incentives?

Ans: The incentives shall not be available for the industrial units engaged in the business/ activities of:

- (i) Extraction of oil from different kinds of seeds;
- (ii) All kinds of pulses/ daals;
- (iii) Shelling, grading and polishing etc. of rice;
- (iv) Processing of cotton and manufacturing of cotton based products;
- (v) Guar and Guar-gum units;
- (vi) Manufacturing of flour, suji and maida etc.

Q.7 Are there any incentives for promoting Clean and Green Technology?

Ans: Under the chapter 10.3.3 of the industrial Investment Policy-2011, the following incentives are offered:

- a) VAT on renewable energy devices like solar panel/wind mill etc. has been reduced from 12.5% to 5%;
- b) The State has taken lead in exempting 'LPG for domestic use' from VAT;
- c) VAT on CNG and PNG has been reduced from 12.5% to 5% with effect from 20.10.2010.
- d) Any fuel manufactured by the processing of municipal solid waste would be exempt from VAT.

Q.8 What are potential and priority areas for investing in Haryana?

Ans: Under the Chapter 3 of Industrial and Investment Policy, 2011, the potential and priority Areas as under:

- a. Agro Based, Food Processing and Allied Industry.
- b. Automobile and Automotive Components.
- c. Educations and Skill Development.
- d. Electronics, Information & communication Technology.
- e. Footwear and Accessories.
- f. Handloom, Hosiery, Textile and Garment manufacturing.
- g. Health and Health care.
- h. Pharmaceutical Industry.
- i. R & D Frontier Technologies.
- j. Transport and Network Services.
- k. Waste Processing and Re-Cycling Industry.

Q.9 What are the clearances/ approvals/ licenses required from the State Government for establishing the Enterprises/ Industrial Units?

Ans: The detail of the clearance/approval/licences required from various department of the State Government are as under:

- a. Filing of Entrepreneur Memorandum Part-I with District Industries Centre under Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.
- b. No Objection Certificate from Haryana State Pollution Control Board.
- c. Change of Land Use(CLU) /NOC under the Urban Area Act from Town and Country Planning Department.
- d. Approval of building plan in the controlled areas from Town and Country Planning Department.
- e. Release of Electric Connection from Dakshin Haryana Bijli Vitran Nigam/ Uttar Haryana Bijli Vitran Nigam.
- f. Site clearance from 17 highly Polluting Industries identified by Government of India.
- g. Approval of Factory Plan under the Factories Act, 1948.
- h. Registration of Boilers under Factories Act, 1948 from Chief Inspector of Factories, Industries & Commerce Department.
- i. Sales Tax Registration from Excise and Taxation Department.
- j. Drug License from Department of Health Services.

k. Registration (in case of Partnership Firm) from District Registrar, Firms and Societies in Industries & Commerce Department.

Q.10 What are the clearances/ approvals for required from the State Government for operation of Enterprises/ Industrial Units the Industries?

Ans: The detail of the clearance/ approval required from various departments are as under:

- a. Consent of Trial Production/ to operate production from Haryana Pollution Control Board under Pollution Control Acts.
- b. License from Chief Inspector of Factories (Labour Department) under the Factories Act, 1948.
- c. Permission to storage/ collect of hazardous waste.

Q.11 What is the time limit of issuance of Entrepreneur Memorandum Acknowledgment Part-I and Part-II for Micro, Small and Medium Enterprises?

Ans. Entrepreneur Memorandum Part-I Acknowledgment is being issued on same day and the time limit for issuing of Entrepreneur Memorandum Part-II Acknowledgment is within 5 days or on same day, if the form of memorandum is submitted in person as well as online.

Q.12 Whether any Govt. Agency provides industrial land/ plots? If yes, then what is the procedure of allotment and tentative rates?

Ans. In Haryana HSIIDC provides Industrial plots to the interested Entrepreneurs. For the procedure and availability of the plots may contact HSIIDC or visit its website i.e. hsiidc.org.in.

Q.13 If industrial land is not available with Govt. Agency, please provide details of Industrial zones/free zones and procedure for getting Change of Land Use(CLU)/ NOC and how much time it will take?

Ans. May contact the District Town Planner of the concerned District or visit the website of Town & Country Planning Department of Haryana i.e. tcepharyana.gov.in.

Q.14 What are the documents required for registration/ installation of new and transferred boilers?

Ans: The following documents are required:

- a. Ownership proforma as required under section 2(d) of the Boiler Act, 1923.
- b. Declaration by the owner as required under section 2(d) of the Boiler Act, 1923.
- c. In case of new registration, Folder of boiler with Maker's test certificates in Form - 11, III, IIIC, IV etc. alongwith boiler drawing.
- d. Copy of purchase voucher/bill.
- e. In case of old boiler, copy of last working certificate.
- f. Registration fee /inspection fee
- g. Steam pipe line drawing.
- h. Material test certificates of pipes and its fittings. The owner is required to offer the boiler and its parts for inspection.

Q.15 How much time will be required for permission for installation of boiler after submitting the complete documents?

Ans: Under regulation 392 of Indian Boiler Regulations, 1950, the permission will be issued within 48 hours.

Q.16 After inspection of boiler how much time will be taken for issuing the provisional orders for running the boiler?

Ans: After receiving the completion report of the owner/ erector and after the inspection of has been carried out provisional order for running the boiler will be issued within 48 hrs.

Q.17 How much time will be taken for issuing the regular certificate and registration number for brand new boiler and transferred boiler?

Ans: After conducting steam test, regular certificate/ registration number will be issued within 3 days.

Q.18 Whether the State inspection can be carried out by the 3rd party Inspecting Authority?

Ans: Yes, which is approved by the Central Boilers Board.

Q.19 Whether the inspecting Authorities i.e. Chief Inspector of Boilers, Dy. Chief Inspector of Boilers and Inspector of Boilers/ 3rd Party Inspecting Authorities/ Competent Persons are being appointed as per the provisions of Boiler act, 1923 and rules & Regulations made thereunder?

Ans: Yes, State Inspecting Authorities i.e. Chief Inspector of Boilers, Dy. Chief Inspector of Boilers and Inspector of Boilers/ 3rd Party Inspecting Authorities/ Competent Persons have being appointed as per the provisions of Boiler Act, 1923 and rules & regulations made thereunder.

Q.20 What is the role of Investment Promotion Centre?

Ans: Investment Promotion Centre have been set up in Delhi and Chandigarh to act as a Single Point Contact Agency to provide information, guidance and hand holding services for venture location by prospective entrepreneurs particularly with regard to various sanctions/ approvals required for implementation of the projects, availability of land and present level of infrastructure in the State and to assist entrepreneurs in submission of applications for approvals/registration to different organisations. These centres have complete database on availability of land, water, power, finance etc. and norms rules and regulations of all the institutions engaged in industrial development. The agency showcases Haryana as an ultimate destination for investment. Location:

a) Investment Promotion Centre, Baba Khark Singh Marg, Connaught Place, New Delhi. Telephone No. 011-233448481, 23347680.

b) Investment Promotion Centre, 30 Bays Building, 1st Floor, Chandigarh. Telephone No. 0172-2701344.

→ [HARYANA STATE POLLUTION CONTROL BOARD \(HSPCB\):](#)

Q:1 How is Water Pollution defined under the Water Act 1974?

Ans: "Pollution" means contamination of water Alteration of the physical, chemical or biological properties of water Discharge of any sewage or trade effluent or any other liquid, gaseous or solid substance into water (whether directly indirectly) Which may or is likely to, create a nuisance or render such water harmful or injurious to public health or safety, or to domestic, commercial, industrial, agricultural or other legitimate uses or to the life and health of animals or plants or of aquatic organisms.

Q:2 What are the objectives of the Water (Prevention and Control of Pollution)

Act, 1974? **Ans:** The objectives of the Water (Prevention and Control of Pollution) Act are to provide for the Prevention and Control of Pollution and the maintenance or restoration of the wholesomeness of water for the establishment, with a view to carrying out the purposes aforesaid, of Boards for the prevention and control of water pollution, for conferring on and assigning to such Boards powers and functions relating thereto and for matters connected therewith.

Q:3 What is the importance of Section 24 of the Water Act 1974?

Ans: According to Section 24 of the Water Act, 1974

- No person should knowingly cause or permit any poisonous, noxious or polluting matter determined in accordance with such standards as may be laid down by the State Board to enter (whether directly or indirectly) into any stream or well or sewer or on land; or
- No person shall knowingly cause or permit to enter into any stream any other matter which may tend, either directly or in combination with similar matters to Impede the proper flow of the Water of the stream in a manner leading or likely to lead to a substantial aggravation of pollution due to other causes or of its consequences. However, a person shall not be guilty of an offence under sub-section (1) by reason only of having done or caused to be done any of the following acts, namely
 - Constructing, improving or maintaining in or across or on the bank or bed of any stream, any building, bridge, weir, dam, sluice, dock, pier, drain or sewer or other permanent works which he has a right to construct, improve or maintain.
 - Depositing any materials on the bank or in the bed of any stream for the purpose of reclaiming land or for supporting, repairing or protecting the bank of bed of such stream provided such materials are not capable of polluting such stream
 - Putting into any stream any sand or gravel or other natural deposit which has flowed from or been deposited by the current of such stream. Causing or permitting, with the consent of the State Board, the deposit accumulated in a well, pond or reservoir to enter into any stream. Penalty for contravention of provisions of Section-24: Whoever contravenes the provisions of Section 24 shall be punishable with

imprisonment for a term which shall not be less than one year and six months but which may extend to six years and with fine.

Q:4 Can the Municipal Corporation, Companies, and Government departments also prosecuted under the Water Act?

Ans: Yes, This is provided under sections 47 and 48 Of the Water Act, Section 47, offences by companies : • Where an offence under this Act has been committed by a company every person who at the time the offence was committed was in charge of, and was responsible to the company for the conduct, of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

- Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence
- Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation: For the purpose of this section

- "Company" means anybody corporate, and includes a firm or other association of individuals
- "Director" in relation to a firm means a partner in the firm.

Section 48. Offences by Government departments.

Where an offence under this Act has been committed by any Department of Government, the head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Q:5 What emergency measures can the Central/State Pollution Boards take under the Water Act?

Ans: Emergency measures in case of pollution of stream or well:

- Where it appears to the State Board that any poisonous, noxious or polluting matter is present in [any stream or well or on land by reason of the discharge of such matter in such stream or well or on such land] or has entered into that stream or well due to any accident or other unforeseen act or event, and if the Board is of opinion that it necessary or expedient to take immediate action, it may for reasons to be recorded in writing, carry out such operations as it may consider necessary for all or any of the following purposes, that it to say,
 - Removing that matter from the [stream or well or on land] and disposing it off in such manner as the Board considers appropriate
 - Remedying or mitigating any pollution caused by its presence in the stream or well.
 - Issuing orders immediately restraining or prohibiting the person concerned from discharging any poisonous, noxious or polluting matter [Into the stream or well or on land], or from making insanitary use of the stream or well,
 - The power conferred by sub-section (1) does not include the power to construct any works other than works of a temporary character which are removed on or before the completion of the operations
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Q:6 What are the different powers given to the Central/State Pollution Control Boards/Committees under the Water Act?

Ans: The Powers given to Central/ State Boards to make application to courts for restraining apprehended pollution of water in streams or wells:

- Where it is apprehended by a Board that the water in any stream or well is likely to be Polluted by reason of the disposal or likely disposal of any matter in such stream or well or in any sewer or on any land, or otherwise, the Board may make a application to a court, not inferior to that of a metropolitan Magistrate or a Judicial Magistrate of the first class, for restraining the person who is likely to cause such pollution from so causing.
- On receipt of an application under sub-section (1) the court may make such order as it deems fit.
- Where under sub-section(2) the court makes an order restraining any person from polluting the water in any stream or well, it may in that order
- Direct the person who is likely to cause or has caused the pollution of the water in the stream or well, to desist from taking such action as is likely to cause pollution or, as the case may be, to remove from

such stream or well, such matter

- Authorize the Board, if the direction under Clause(I) (being a direction for the removal of any matter from such stream or well) is not complied with by the person to whom such direction is issued, to undertake the removal and disposal of the matter in such manner as may be specified by the Court.
- All expenses incurred by the Board in removing any matter in pursuance of the authorisation under clause (ii) of sub-section (3) or in the disposal of any such matter may be defrayed out of any money obtained by the Board from such disposal and any balance outstanding shall be recoverable from the person concerned as arrears of land revenue or of public demand.

Section 33-A. Power to give directions

Notwithstanding anything contained in any other law, but subject to the provisions of this Act and to any directions that the Central Government may give in this behalf, a Board may, in the exercise of its powers and performance of its functions under this Act, issue any directions in writing to any person, officer or authority, and such person, officer or authority shall be bound to comply with such directions.

Explanation

For the avoidance of doubts, it is hereby declared that the power to issue directions under this section includes the power to direct

- Closure, prohibition or regulation of any industry, operation or process
- Or • The stoppage or regulation of supply of electricity, water or any other service

Q: 7 What restriction does the Water Act impose on private citizens with respect to courts taking cognizance of offences under the Water Act?

Ans: Under this Act No court shall take cognizance of any offence except on a complaint made by any person who has given notice of not less than sixty days, in the manner prescribed, of the alleged offence and of his intention to make a complaint to the Board or officer authorized by the Board.
N.B.

- No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.
- Where a complaint has been made by any private citizen the Board shall, on demand by such person make available the relevant reports in its possession to that person.
The Board may refuse to make any such report available to such person if the same is, in its opinion, against the public interest.

Q:8 How is air pollution defined under the Air Act of 1981?

Ans: Air pollution means the presence in the atmosphere of any air pollutant Air Pollutant means any solid, liquid or gaseous substance (including noise) present in the atmosphere in such concentration as may be or tend to be injurious to human beings or other living creatures or plants or property or environment.

Q:9 What are objectives of the Air (Prevention and Control of Pollution) Act 1981?

Ans: The objective of this Act is to provide for the prevention, control and abatement of air pollution, for the establishment, with a view to carrying out the aforesaid purposes, of Boards, for conferring on and assigning to such Boards powers and functions relating thereto and for matters connected therewith. Decisions were taken at the United Nations Conference on the Human Environment held in Stockholm in June 1972, in which India participated, to take appropriate steps for the preservation of the natural resources of the earth which, among other things, includes the preservation of the quality of air and control of air pollution. Therefore it is considered necessary to implement the decisions aforesaid insofar as they relate to the preservation of the quality of air and control of air pollution.

Q:10 What is the importance of Sections 19, 20, 21 and 22 of the Air Act?

Ans: Section 19. Declaration of air pollution control area: The Act has provided for measures, which are

- Preventive in nature, in the case of industries to be established In the case of Industries already established they are remedial,
- The primary responsibility of controlling air pollution is on the Board. The very first measure to be adopted in the respect is the declaration of any area or areas within the State as air pollution control area. The sub-section thus provides that the State Government may, after consultation with the State Board, by notification in the Official Gazette, declare in such manner as may be prescribed, any area or areas within the State as air pollution control area or areas for the purposes of the Act. As regards

power to give instructions for ensuring standards for emission from automobiles, Section 20 of the Act lays down that with a view to ensuring that the standards for emission of air pollutants from automobiles laid down by the State Board under clause (g) of sub-section(1) of Section 17 are complied with the State Government shall, in consultation with the State Board, give such instructions as may be deemed necessary to the concerned authority in charge of registration of motor vehicles under the Motor Vehicles Act, 1988, and such authority shall notwithstanding anything contained in that Act or the rules made there under be bound to comply with such instructions.

Q:11 What are the penalties for violation of various provisions the Air Act 1981?

Ans: Section 37 Failure to comply with the provisions of section 21 or section 22 or with the directions issued under section 31-A:

- Whoever fails to comply with the provisions of section 21 or section 22 or directions issued under section 31-A, shall, in respect of each such failure, be punishable with imprisonment for a term which shall not be less than one year and six months but which may extend to six years and with fine, and in case the failure continues, with an additional fine which may extend to five thousand rupees for every day during which such failure continues after the conviction for the first such failure. If the referred to in sub-section(1) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment with a term which shall not be less than two years but which may extend to seven years and with fine.

Section 38 Penalties for certain acts:;br/> Whoever

- Destroys, Pulls down, removes, injures or defaces any pillar, post or stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board, or
- Obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act, or
- Damages any works or property belonging to the Board, or
- Fails to furnish to the Board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purpose of this Act, or
- Fails to intimate the occurrence of the emission of air pollutants into the atmosphere in excess of the standards laid down by the State Board or the apprehension of such occurrence, to the State Board and other prescribed authorities or agencies as required under Sub-Section(1) of Section 23, or
- In giving any information which he is required to give under this Act, makes a statement which is false in any material particular, or
- For the purpose of obtaining any consent under Section 21, makes a statement which is false in any material particular, shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to (ten thousand rupees) or with both. Section 39 Penalty for contravention of certain provisions of the Act. Whoever contravenes any of the provisions of this Act or any order or direction issued there under, for which no penalty has been elsewhere provided in this Act, shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to ten thousand rupees or with both, and in the case of continuing contravention, with an additional fine which may extend to five thousand rupees for every day during which such contravention after conviction for the first such contravention.

Q:12 Can companies and government departments be prosecuted under the Air Act?

Ans: Yes. This is provided under Section 40 and 41. Section 40. Offences by companies.

- Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:
- Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.
- Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:

- "Company" means anybody corporate, and includes a firm or other association of individuals; and

• "Direction", in relation to a firm, means a partner in the firm.

Section 41. Offences by Government departments:

- Where an offence under this act has been committed by any Department of Government, the Head of the Department shall be deemed to be guilty of the Offence and shall be liable to be proceeded against and punished accordingly.
- Provided that nothing contained in this section shall render such Head of the Department liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.
- Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a Department of Government and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any officer, other than the Head of the Department, such officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly,

Q:13 What restriction does the Air Act impose on private citizens with respect to courts taking offences under the Air Act?

Ans: Under this Act' No court shall take cognizance of any offence except on a complaint made by any person who has given notice of not less than sixty days, in the manner prescribed, of the alleged offence and of his intention to make a complaint to the Board or officer authorized by the Board. • No Court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act,

- Where a complaint has been made by any private citizen the Board shall, on demand by such person, make available the relevant reports in its possession to that person. The Board may refuse to make any such reports available to such person if the same is, in opinion, against the public interest.

Q:14 How are the terms "environment", "environmental pollutant", "environmental pollution" and "hazardous substance" defined under the E.P.A. 1986?

Ans: According to Section 2 of E.P.A.

- "Environment" includes water, air and land and the inter-relationship which exists among and between water, air and land, and human beings, other living creatures, plants, micro-organism and property.
- "Environmental pollutant" means any solid, liquid or gaseous substance present in such concentration as may be, or tend to be, injurious to environment.
- "Environmental pollution" means the presence in the environment of any environmental pollutant.
- "Hazardous substance" means any substance or preparation which, by reason of its chemical or physico-chemical properties or handling is liable to cause harm to human beings, other living creatures; plants, microorganisms, property or the environment.

Q:15 What are the powers of the Central Government under E.P.A. for the protection and improvement of environment?

Ans: Section 5. Power to give directions:

Notwithstanding anything contained in any other law but subject to the provisions of this Act, the Central Government may, in the exercise of its powers and performance of its functions under this Act, issue directions in writing to any person, officer or any authority and such person, officer or authority shall be bound to comply with such directions. Explanation - For the avoidance of doubts, it is hereby declared that the power to issue directions under this section includes the power to direct

- The closure, Prohibition or regulation or any industry, operation or process Or
- Stoppage or regulation of the supply of electricity or water or any other service.

Q:16 What are the requirements that are to be fulfilled under the E.P.A. by persons carrying on any industry, operation etc.?

Ans: According to Section 7, no person carrying on any industry, operation or process shall discharge or emit or permit to be discharged or emitted any environmental pollutants in excess of such standards as may be prescribed.

Q:17 What are the penalties for violation under the E.P.A.?

Ans: • Whoever fails to comply with or contravenes any of the provisions of this Act, or the rules

made or orders or directions issued there under, shall, in respect of each such failure or contravention, be punishable with Imprisonment for a term which may extend to five years or with fine which may extend to one lakh rupees, or with both, and in case the failure or contravention continues, with additional fine which may extend to five thousand rupees for every day during which such failure or contravention continues after the conviction for the first such failure or contravention.

• If the failure or contravention referred to in sub-section (1) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which may extend to seven years.

Q:18 Can companies and government departments be also prosecuted under E.P.A.?

Ans: Yes.

Q:19 What restriction does the E.P.A impose on private citizens with respect to courts taking cognizance of offences under the E.P.A. 1986?

Ans: Under this Act no court shall take cognizance of any offence except on a complaint made by any person who has given notice of not less than sixty days, in the manner prescribed, of the alleged offence and of his intention to make a complaint to the Central Government or the authority or officer authorized as aforesaid.

Q:20 What is the effect of Section 24 of the E.P.A with respect to other laws that also deal with environment protection?

Ans: According to Section 24 where any act or omission constitutes an offence punishable under this Act and also under any other Act then the offender found guilty of such offence shall be liable to be punished under the other Act and not under this Act.

Q:21 Whether green categories of industries exempted for consent management are required & apply for exemption certificate?

Ans: No, Policy notification is available on the website of the Board and copy of the same can be used for this purpose.

Q:22 Whether an industry having built up area of more than 20,000 sqm. irrespective of their product is required environmental clearance for obtaining consent to establish?

Ans: Yes,

Q:23 Whether any industry desires of recycling of plastic waste require prior consent to establish under Water Act /Air Act?

Ans: No, only consent to operate under Water Act & Air Act is required.

Q:24 Whether cost of project includes cost of land & building apart from plant and machinery for assessing the fee for obtaining consent to establish & consent to operate?

Ans: Yes, Cost of land & building of the project is required to be accounted for assessing the fees for consent to establish and consent to operate even if the unit is on lease or rent or mortgage,

Q:25 What are the environmental and pollution related clearances required to set up and start an industrial unit?

Ans: Normally the GPCB's No Objection Certificate (and Consent under Water Act and Air Act would be required for setting up of an Industrial unit, In regard to 32 specified industrial and infrastructure projects, environmental clearance of the MoEF, Govt. of India is also required. These industry specific details would be available from the information provided in this Website. For the industrial units, to be located on the coastal stretches of bays, estuaries, creeks, rivers and back waters, CRZ clearance also is required~

Q:26 Can a citizen take recourse to court action against a polluting unit?

Ans: Yes. If for serious violation of law, no action is taken by the authority, a citizen can approach the court of law after giving 60 days notice to HSPCB.

Q:27 What are the responsibilities of polluting industry to prevent and control pollution?

Ans: Clearances like Consent to establish and Environmental Clearance need to be obtained before

setting up of an industrial unit and Consent/Authorization are mandatory before starting of the production. Running a polluting industry without the mandatory clearances is an offence and such unit will be liable to face stringent actions like closure and prosecution. Clearances are given for stipulated period and they need to be renewed before the term expires. Activities like contaminating the land by illegal dumping of hazardous wastes will invite penal provisions like fine and restoration of the contaminated land at the cost of the polluter, in addition to other steps.

Q:28 What is the concept of sustainable development?

Ans: In simple terms, it means that the development process should be carried out in such a way that damage to environment is minimal. It also means that the present generation, should utilize the resources in such a manner that the ability of posterity to have quality of life is not undermined. It also means that irreversible damage to environment should not take place in the process of development.

Q:29 Is HSPCB the only authority to control pollution?

Ans: HSPCB is the chief regulator for a clutch of laws enacted and notified by the Government of India. However, it terms of other laws and also as implementing authority under environmental laws, authorities like District Magistrate, Govt. Departments like Home Department, Transport Department, Labour Department, Inspectorate of Factories, Health Dept., Local Bodies, Forests and Environment Dept., Civil Supplies Dept., Urban Development Dept, Industries Dept. etc. have very important role to play in controlling pollution.

Q:30 Who prescribes the standards for pollution control?

Ans: The standards are prescribed by the Ministry of Environment & Forest, Central Pollution Control Board and Haryana State Pollution Control Board.

Q:31 What are the parameters for which standards are prescribed?

Ans: Standards are prescribed for following parameters: Water : pH, Colour, BOD, COD, Total Dissolved Solids, Temperature, Suspended Solids, Ammonical Nitrogen, Oil & Grease, Toxicants, Fluorides, Phenol, Cyanides, Heavy Metals, Pesticides, Bacteriology, Fecal Coliforms and Fluorides. Air: Suspended Particulate Matters, SO_x, NO_x, HCl, Cl₂, Ammonia, RSPM, etc.

Q:32 What are the methods in practice for waste reduction, recycling and reuse?

Ans: Cleaner Production, Cleaner Technology, ensuring mass balance, stoichiometry and to improve the process with respect to yield, Reverse Osmosis, distillation, solvent recovery, clarification, purification, use of waste as a raw material, waste exchange etc. are some of the proven methods. ~

Q:33 Are small units exempted from the regulations pertaining to pollution control?

Ans: The law is applicable to all units irrespective of size. SSI units are eligible for very few exemptions.

→ [HARYANA STATE INDUSTRIAL & INFRASTRUCTURE DEVELOPMENT CORPORATION](#)

Q1: What is the Industrial Infrastructure Development Policy?

Ans: Haryana, since its inception in November, 1966, has taken a big leap in social and economic advancement. The state stands out for its progressive policies which have led to improvement in the quality of life for its residents through focused development of agriculture, industries, commerce & trade and creation of excellent social infrastructure.

The Govt. of Haryana recognizes the need for rapid industrial growth on a sustainable basis to achieve the twin objectives of economic development and generation of adequate employment opportunities. The Govt. of India is actively promoting economic liberalization and reforms to make the country's industry internationally competitive and to encourage foreign investment and technology for rapid growth of the economy. The Govt. of Haryana is committed to supplement the national effort through its own policy initiatives which facilitate the process of industrial growth.

Haryana's strong points-physical infrastructure and govt. support-are vital determinants in investment decisions. Further strengthening the infrastructure in order to support the growth process has been accepted as mainstay of policy initiatives. A number of projects for development of industrial infrastructure have been and are being implemented.

Q2: What is the Rationale for setting up of Industrial Estate in Haryana?

Ans: Industrial Estate are an important tool for expanding, strengthening and locating industries as a

part of broad programme of industrialization.

Q3: What are the main objective of developing Industrial Estates?

Ans: The main objectives of the Industrial Estate are:

- To provide well-planned and developed sites for industries along with basic infrastructure facilities viz. roads, water, sewerage, electricity etc.
- To bring a number of industrial units together so as to generate synergy among individual units through a process of common services that reinforce growth by establishing linkage between supportive industry.
- To provide the entrepreneurs access to goods and services taking advantage of economies of scale.

Q4: What are the guidelines for promotion of Industrial Estates?

Ans: Promotion of industrial estate occupies high priority with the State Govt. and it has been decided to give stimulus to this activity for rapid industrialization in the State. Guidelines for Promotion & Development of Industrial Estates:

1. A number of State level agencies have been engaged in the development of industrial estates in the past. In order to avoid duplication of efforts of these agencies, it has been decided that in future industrial estate will be set up exclusively by Haryana State Industrial & Infrastructure Development Corporation Ltd.
2. HSIIDC will set up Industrial estate on its own or jointly with private promoters or others in potential areas. Such areas will be identified by the Industries Department others in potential areas. Such areas will be identified by the industries Department and the HSIIDC, keeping in view the objectives of the State Govt. to ensure planned and speedy industrialization of the backward area.
3. Plots will be offered for allotment within a period of one year from the date of the acquisition of land.
4. The developing agency may facilitate/participate in setting up of captive power generation station with suitable distribution net-work within Industrial Estate in association with public/private sector where ever such projects are feasible.
5. Maintenance of Industrial Estate will occupy a high priority with the developing agencies.
6. The anticipated expenditure for capital maintenance would be capitalized for 10 years while arriving at the rate of developed land. However, service charges such as water & sewerage charges, STP/CETP operation and maintenance, street lighting, solid waste management and cleanliness etc. would be charged from the beginning. The HSIIDC may continue to maintain and provide municipal service within the estate thereafter against realization of full capital maintenance and service charges or may hand over the same to the local body/Association of the allottees on completion of this period for further maintenance. A clause would be inserted in the agreement to be executed with the allottees regarding payment of maintenance and service charges to HSIIDC and/or such body/association.
7. The industrial plots/sheds will be allotted keeping in view the development schedule of the Industrial Estates. The developing agency will carry out the development works either from its own resources or by arranging funds from Government/Financial Institutions or in participation with the private sector. Wherever the developing agency is a minor share-holder in the joint venture, apart from license-fee payable to the Government, a minimum return on its investment will be ensured to the developing agency.
8. While planning development of industrial infrastructure, due regard will be given to the concept of balanced regional development.

Q5: Do you want to know about the location of Industrial Estates in Haryana?

Ans: Refer information provided at Annexure 1.1 of Chapter 1 of Estate Management Procedure 2011 (EMP 2011) – hsiidc.org.in

Q6: What areas constitute the category 'A', 'B' & 'C'.

Ans: State can be divided into (i) Category 'A', (ii) Category 'B', (iii) Category 'C' taking into account the growth pattern. Refer information provided at clause 1.6 of Chapter 1 of Estate Management Procedure 2011 (EMP 2011)

Q7: Do you want to know the mode of allotment of industrial plots/sheds in the Industrial Estates?

Ans:Refer information provided at clause 3.1 to 3.3 and 3.9 of Chapter 3 of Estate Management Procedure 2011 (EMP 2011)

Q8: In what cases the application for allotments will not be invited through press advertisement?

Ans:Refer information as provided in response to question 8. (EMP 2011).

Q9: What documents should accompany application form for the allotment of plot?

Ans:Refer information provided at clause 3.7 of Chapter 3 of Estate Management Procedure 2011 (EMP 2011).

Q10: Do you want to know about the reservation policy in respect of plots/sheds in the Industrial Estate?

Ans:Refer information provided at clause 3.4 and 3.9 of Chapter 3 of Estate Management Procedure 2011 (EMP 2011)

Q11: Who will make the allotment in respect of reserved categories?

Ans:Allotment in respect of all the categories including reserved categories, shall be made by HSIIDC.

Q12: Are there any preferential categories in respect of these plots/sheds?

Ans:Refer information provided at clause 3.5 of Chapter 3 of Estate Management Procedure 2011 (EMP 2011)

Q13: What would be the term of payment?

Ans:Refer information provided at clause 3.8 of Chapter 3 of Estate Management Procedure 2011 (EMP 2011)

Q14: What is the rate of interest on balance amount in case of delay payment?

Ans:The allottee is required to pay interest @ 3% per annum over & above 11% p.a. for delay in payment on defaulted amount towards installments.

Q15: When will the Regular Letter of Allotment be issued?

Ans:The applicants recommended by the Allotment Committee will be issued a regular letter of allotment (RLA). The applicants will be required to deposit 15% price of plot within 30 days from the date of issue of RLA. In the RLA, plot number, the size, dimensions, zoning and the rate will be indicated.

Q16: What will follow in case the allottee fails to adhere to the schedule/ progress?

Ans:Where the allottee(s) fails to adhere to the above schedule/ progress, a show cause notice for resumption of the plot will be given by the concerned agency. In case of non-compliance of the above conditions and unsatisfactory reply to the show cause notice, orders for cancellation of allotment and resumption of the plot will be issued by the concerned agency. Refund will be given of the amount deposited without any interest after deducting 10% of the price of the plot. In case of surrender, refund will be made after deducting 10% price of the plot.

Q17: What is the time required for going into production?

Ans:Refer information provided in Chapter 5 of Estate Management Procedure 2011 (EMP 2011).

Q18: Is the transfer of plots/sheds possible?

Ans:Refer information provided at clause 8.3 to 8.8 of Chapter 8 of Estate Management Procedure 2011 (EMP 2011).

Q19: Do you want to know about the transfer fee in respect of transfer of plot/sheds?

Ans:All transfers covered under the above provision shall entail payment of transfer fee prescribed as under:

Sr. No.	Category	Plots(INR per sq.mtr.)	Sheds(INR per sq. Ft. Of covered area)
1.	Category 'A'	300	60
2.	Category 'B'	100	40

3. Category 'C' 30 15

No transfer fee will be levied in cases of industrial units, which have been in commercial production for more than five years. Similarly, no transfer fee will be leviable in cases of transfers necessitated on account of inheritance, family transfer or take over by a financial institution. Only a processing fee of INR 5000/- will be charged in all such cases. However, prior permission is mandatory.

Q20: What documents should accompany the application for transfer of plot/shed?

Ans: For transfer of plots, the transferor will apply to HSIIDC with the following documents:-

1. Original letter of allotment
2. Agreement to sell
3. Statement of means of financing of the transferee.
4. Project Report of the transferee, in case of any change of project.

Q21: Is the Change in Constitution Permissible?

Ans: Refer information provided in Chapter 9 of Estate Management Procedure 2011 (EMP 2011)

Q22: Is the change of project permissible?

Ans: Refer information provided in Chapter 10 of Estate Management Procedure 2011 (EMP 2011).

Q23: What is the policy regarding leasing/renting of industrial plots?

Ans: Refer information provided in Chapter 7 of Estate Management Procedure 2011 (EMP 2011).

Q24: In what circumstances can the plot be resumed?

Ans: Refer information provided at clause 6.4 to 6.5 of Chapter 6 of Estate Management Procedure 2011 (EMP 2011)

Q25: Upon resumption of plot what amount will be refunded to the allottee?

Ans: Refer information provided at clause 6.6 of Chapter 6 of Estate Management Procedure 2011 (EMP 2011)

Q26: What is the policy regarding restoration of resumed plots?

Ans: Refer information provided at clause 6.7 to 6.10 of Chapter 6 of Estate Management Procedure 2011 (EMP 2011)

Q27: Do you want to know about bifurcation/fragmentation of plots?

Ans: Refer information provided in Chapter 11 of Estate Management Procedure 2011 (EMP 2011)

Q 28: Can the rates of plots change in future?

Ans: The rates of plots and revision thereof will be finalized by a committee headed by Principal Secretary Industries and consisting of Director Industries, MD/HSIIDC and MD/HFC and approved by the State Government. The rates of the plots will be revised w.e.f. 1st April of the year and shall be valid for one year.

→ [EXCISE AND TAXATION DEPARTMENT](#) ↓

Q1. What is meant by a "Casual Trader"?

Ans. "Casual Trader" means a dealer who imports into and sells goods in the state for a period not exceeding thirty days at a time.

Q2. What is meant by a "VAT Dealer"?

Ans. "VAT Dealer" means a registered dealer who is not a casual trader and in whose case composition of tax under section 9 of the HVAT Act is not in force, whether by choice or exclusion by law.

Q3. What is meant by a lump sum dealer?

Ans. "lump sum dealer" means a registered dealer in whose case composition of tax under section 9 of the HVAT Act has been made and is in force.

Q4. When a person/dealer is liable to pay tax under the HVAT Act?

Ans.

Description of class or classes of person / dealers	Taxable Quantum	Day on and from which The person/dealer is liable to tax
Who sells or purchases any goods in the course of inter-State trade or commerce or in the course of export of the goods out of or the import of the goods into the territory of India.	NIL	On and from the day of first sale or purchase
Who imports any goods into State from other States	NIL	On and from the day of import of goods into State for the first time.
Who purchases any goods in the State and exports out of State such goods or the goods manufactured therefrom.	NIL	On and from the day of purchase of such goods by him in the state for the first time.
Who resides outside the State but delivers for sale in the State, supplies or distributes in the State, any goods other than those specified in Schedule B	NIL	On and from the day of first supply or distribution in the State
Brick-klin Owner	NIL	On and from the day his gross turnover in any year first exceeds the taxable quantum.
Liquor licensee under the Punjab Excise Act, 1914 (1 of 1914)	NIL	
Who deals in minerals, lottery tickets	NIL	
Any other class or classes of dealers	Rs. 5,00,000/-	On and from the day following the day his gross turnover in any year first exceeds the taxable quantum.

Q5. Who is liable for registration under the HVAT Act?

Ans. Every dealer liable to pay tax under the HVAT Act is liable for registration under the Act. Details of persons /dealers liable to pay tax are given in answer to question No. 4.

Q6. Whether a casual trader is liable to pay tax and get himself registered under the HVAT Act?

Ans. Yes. A casual trader is liable to pay tax and get himself registered under the HVAT Act. He is required to make application for registration in Form VAT-‘A3’ to the Deputy Excise & Taxation

Commissioner, in-charge of the District, at least three days before commencing his business in the State.

Q7. Whether any dealer not liable to pay tax under the HVAT Act can apply for registration?

Ans. Yes, any dealer not liable to pay tax under the HVAT Act but who does not deal exclusively in exempted goods can apply for voluntarily registration under the HVAT Act.

Q8. Is there any form prescribed for applying for registration under the HVAT Act and the CST Act?

Ans. Yes. VAT-A2 form is the prescribed application form for applying for registration by a dealer (other than casual trader) under the HVAT Act and Form-A is the application for registration under the CST Act.

Q9. What is the time limit and fee prescribed for making application by a dealer (other than a casual trader) for registration under the HVAT Act?

Ans. A dealer/person (other than a casual trader) liable to pay tax under the Act is required to apply for registration to the appropriate Assessing Authority within fifteen days from his becoming liable to pay tax under the Act. Prescribed fee is Rs. 100/- which is to be paid in appropriate Government treasury or in the form of Court fee stamps.

Q10. What is the time limit and fee prescribed for making application for registration under the CST Act?

Ans. A dealer liable to pay tax under the CST Act is required to apply for registration to the appropriate Assessing Authority within thirty days of his becoming liable to pay tax under the Act. The prescribed registration fee is Rs. 25/- (Rupees Twenty Five).

Q11. Under what circumstances amendment in Registration Certificate is required?

Ans. Amendment In registration certificate is required If any of the contingency arises.

(A) The Dealer

(a) Sells or otherwise disposes of or discontinues his place(s)of transfers or otherwise disposes of or discontinues his business;

(b) Sells, transfer business or opens new places(s) of business;

(c) Changes the name , constitution or nature of his business Including change in the goods traded or manufactured or used In business or manufacture; or

(d) Appoints an authorized agent.

(B) Death of the dealer.

Q12. Who is required to apply for amendment in Registration Certificate (R.C) in case of death of a dealer?

Ans. Legal representative of the dealer is required to apply for amendment in R.C. in case of death of a dealer.

Q13. What is the time limit for making application for amendment in Registration Certificate (R.C.)?

Ans. A dealer is required to make application for amendment in Registration Certificate to the appropriate Assessing Authority within 30 days of the arising of the contingency

Q14. What is the effective date of amendment in R.C.?

Ans. Unless ordered otherwise by the assessing authority, amendment in Registration Certificate (R.C.) will take effect from the date of receipt of the application for amendment in Registration Certificate (R.C.)

Q15. Under what circumstances registration certificate granted to a dealer can be cancelled by Assessing Authority?

Ans. Registration certificate granted to a dealer can be cancelled by an Assessing Authority in the following circumstances:-

(a) Gross Turnover has not exceeded the taxable quantum for the last three consecutive years; or

(b) Closing down or discontinuance of the business for which R.C. was granted.

4.	Casual Trader	Quarterly return in Form VAT- 'R5'	Within 3 days after closure of business in the state
5.	Lumpsum Contractor	Quarterly return in Form VAT- 'R6'	On or before the last day of the month following the quarter.
6.	Lumpsum retailer	Quarterly return in Form VAT- 'R7'	
7.	Lumpsum BKO	Quarterly return in Form VAT- 'R8'	
8.	Lumpsum ply board manufacturer	Quarterly return in Form VAT- 'R11'	
9.	Dealers required to file return through notice by the Assessing Authority	Quarterly return in Form VAT- 'R12'	

Q20. Who is authorized to sign the returns?

Ans. The persons authorized to sign the returns are as follows:-

Entity	Person authorized to sign returns
Hindu Undivided Family	Karta or whole time employee authorized by karta in writing.
Proprietorship concern	Proprietor or whole time employee authorized by the proprietor in writing
Partnership Firm	Partner or whole time employee authorized by partners in writing.
Government Department	Head of department or an officer authorized by him
Society or Company	Chairman, Director, Secretary or Principal Officer

Q21. In what manner a return can be filed?

Ans. Return may be filed by handing over the same to the assessing authority or to an official, authorized by him or by the officer in-charge of the district in writing in this behalf, or sent to him

through registered post. When return is sent through registered post, it shall be deemed to have been filed on the date on which it is received in the office of such authority.

Q22. Whether a dealer is required to file separate returns for its branches in Haryana?

Ans. Returns or statement for all branches in Haryana shall be submitted jointly by the head-office to the appropriate Assessing Authority. The turnover of whole business shall be the aggregate of the turnover of all the branches. However, if a dealer is allowed by the Excise & Taxation Commissioner for obtaining separate registration certificate(s) for branch(es) and head office, separate return for each branch and head office shall be filed.

Q23. When a dealer is required to file revised return?

Ans. If a dealer discovers in any return filed by him, any omission or other error, which he could not have rectified after the exercise of due diligence before filing the return, he is required to file a revised return at any time before the date prescribed for filing of return for the next period.

Q24. When a return is said to be complete in material particular?

Ans. A return is said to be complete in material particulars if-

- (i) It contains the information required to be furnished therein;
 - (ii) It is correct arithmetically;
 - (iii) It is accompanied with the statutory lists, documents and proof of payment of tax due according to the return in full; and
 - (iv) It is duly signed by the dealer.
-

Q25. Whether a lump-sum dealer can issue a tax invoice and whether a VAT dealer can claim input tax credit on the goods purchased from a lump-sum dealer?

Ans. A lump-sum dealer is not authorized to issue tax invoice for sale of goods by him and a VAT dealer is not entitled to claim input tax credit on the goods purchased from a lump-sum dealer.

Q26. Whether every dealer is entitled to claim input tax credit and what proof is required to claim input tax credit?

Ans. No, Only VAT dealers are entitled to claim input tax credit. A tax invoice issued to VAT dealer showing the tax charged to him on the sale of invoiced goods is sufficient proof for claiming input tax credit by the VAT dealer. However, if input tax credit is called into question in any proceeding, the authority conducting such proceeding may also require certificate in Form VAT-‘C4’ issued by the selling dealer of Haryana.

Q27. Whether input tax credit is available on petroleum products and natural gas?

Ans. Input tax credit is not available on petroleum products and natural gas when these are used as fuel or exported out of State.

Q28. Whether input tax credit is available for the entire tax paid on the purchases made within the State?

Ans. Input tax credit is available for the VAT paid within the State on the Purchases of goods and is allowable on pro-rata if such goods are used or disposed of partly in the circumstances mentioned in Schedule-‘E’ attached to the HVAT Act and partly otherwise

Q29. Whether input tax credit is available on the goods which are used Partly for manufacturing/ packing of taxable goods and partly for exempted goods?

Ans. Input tax credit on the purchases of goods used partly for manufacturing/Packing of taxable goods and partly for exempted goods is allowable on pro-rata basis However, full amount of input tax credit is allowable if the exempted goods are sold in the course of export out of the territory of India.

Q30. What is the due date for payment of tax by a casual trader?

Ans. A casual trader is required to make payment of tax daily on the sales made during the previous day.

Q31. What are the due dates for payment of tax by different type of lump sum dealers?

Ans. Due dates for payment of tax by different type of lump sum dealers are as under:-

Sr. No.	Types of lumpsum dealer	Due date for payment of tax
1	Brick Klin Owner	Equal quarterly installments payable in the first 45 days of beginning of the quarter or equal monthly installments payable on or before the 15 th day of each month
2	Ply-board Manufacturer	
3	Works Contractor	Quarterly within 30 days following the close of quarter.
4	Retailer	Quarterly within one month of the close of the quarter.

Q32. What are the due dates for payment of tax by the dealers other than lumpsum dealers and casual traders?

Ans. A dealer (other than a lumpsum dealer and casual trader) whose aggregate liability to pay tax under the HVAT Act & CST Act during the preceding year was One Lakh Rupees or above is required to pay the tax by 15th day of the close of the month. Other non-lumpsum dealers (other than casual trader) are required to pay the full amount of tax for the quarter within the month immediately following the quarter.

Q33. What is the due date of payment of tax when the last date for payment of tax or any other amount due under the Act is a bank holiday?

Ans. If last date for payment of tax or any other amount due under the Act is a bank holiday, then the last date for payment of dues under the Act shall be the first banking day following such holiday or consecutive holidays.

Q34. Who are liable to deduct tax at source?

Ans. The following agencies/persons are liable to deduct tax at source

- a.** Government Agencies, Public Sector Undertakings, Corporations procuring food grains in Haryana at minimum support price fixed from time to time and any person authorized by such agency, undertaking or corporation in this behalf and acting as such, from commission agents;
- b.** Contractees in case of works contract transactions if the goods, whether as such or in some other form, are transferred by the contractor to the contractee.

Q35. When does liability of deduction of tax at source arise and what is the due date for payment of tax deducted at source by him?

Ans. A person liable to deduct tax at source is required to deduct the tax at source at the time of making payment whether by cash, adjustment, and credit to the account, recovery of dues or in any other manner. The tax deducted at source is required to be paid within 15 days of the close of the month in which it is deducted.

Q36. In what manner the tax, interest or any other dues under the HVAT Act & CST Act can be paid?

Ans. Any amount due under the HVAT Act and CST Act can be paid in the following manner:-

- (i)** Through crossed Bank draft or pay order in favour of Assessing Authority drawn on Scheduled Bank; or

(ii) by depositing cash through challan in Form VAT –‘C1’ in case of dues under the HVAT Act and through challan in Form-II in case of dues under the CST Act to the bank authorized to receive money on account of the State Government; or
 (iii) By submitting the refund adjustment order in Form VAT-G9 to the Assessing Authority; or
 (iv) By submitting the interest payment order in Form VAT-G10 to the Assessing Authority; or
 (v) In exceptional cases by paying cash against cash receipt in Form VAT-‘G4’ to the officer authorized in this behalf by the Excise & Taxation Commissioner.

Q37. Who is liable to pay tax, interest and penalty, if, assessment is made after partition, dissolution & disruption of an Undivided Hindu Family, Firm or Association of persons?

Ans. Every person who was member of Undivided Hindu Family or association of persons or partner of the firm at the time of such partition, dissolution and disruption is severally and jointly liable for payment of tax, interest and penalty irrespective of the fact that the assessment of tax has been made prior to or after such partition, dissolution or disruption.

Q38. Who is liable to pay the dues under the HVAT Act when Registration Certificate of a dealer is cancelled for reasons other than partition of an Undivided Hindu Family or dissolution or disruption of a Firm or Association of persons?

Ans. In such case assessment of tax, interest & penalty for the period upto the date of cancellation of Registration Certificate is made as if no such cancellation had taken place and every person who was member of Undivided Hindu Family or association of persons or partner of the firm at the time of cancellation of Registration Certificate is severally and jointly liable for the payment of dues of tax, interest and penalty so assessed.

Q39. Who is liable to pay the tax, interest and penalty due from a dealer when the business carried on by him is discontinued after his death?

Ans. Legal heirs or representatives of the dealer are liable to pay the tax, interest and penalty when the business carried on by the dealer is discontinued after his death.

Q40. In what Form the certificate for purchase of goods by a Government Department not being a registered dealer, at a lower rate of tax is required and who issues the certificate? Whether a single certificate can cover more than one transactions of sale in a year?

Ans. The certificate is in Form VAT-‘C3’ and the purchasing Government Department issues the certificate to the selling VAT dealer. Single certificate may cover more than one transactions of sale in a year.

Q41. In what Form the certificate is required to be issued by a selling VAT dealer to a purchasing VAT dealer for claiming input tax credit? Whether a single certificate can cover more than one transactions of sale in a year?

Ans. The Certificate is in Form VAT-‘C4’. Yes, a single certificate can cover more than one transactions of sale in a year.

Q42. In what Form an 'authorized dealer' issues a declaration to the selling VAT dealer for purchasing goods at concessional rate of tax? Whether a single declaration can cover more than one transactions of sale in a year?

Ans. The declaration required to be issued is in Form VAT-‘D1’ Yes, a single declaration can cover more than one transactions of sale in a year between two dealers.

Q43. What type of goods can be purchased against VAT-‘D1’?

Ans. An authorized dealer can purchase goods against VAT-‘D1’ if the goods are covered by his registration certificate and are for:-

- (i) use in manufacture of goods (including packing of goods manufactured) for sale;
- (ii) use in telecommunication network;
- (iii) use in mining;
- (iv) use in generation or distribution of power;
- (v) packing of goods used in any of the aforesaid business activities
- (vi) use in execution of works contract in respect of which composition of tax under section 9 of the HVAT Act has been made and is in force.

Q44. Whether a lumpsum retailer is authorized to make use of declaration in Form 'C', 'F', VAT-D3?

Ans. A lumpsum retailer is authorized to use declaration in Form-'C' for interstate purchases, but he is not authorized to make use of form-'F'. He is required to make use of VAT-'D3' for carrying goods.

Q45. Whether a lumpsum contractor is authorized to make use of declaration in Form 'C', VAT-'D1' & is required to use VAT-D3?

Ans. A lumpsum contractor is authorized to make purchase of goods for use in execution of works contract against form 'C' and form VAT-'D1'. He is required to use VAT-'D3' for carrying goods.

Q46. Whether a lumpsum brick kiln owner is authorized to make purchases against Form 'C' & VAT-D1? Whether he is required to make use of VAT-D3 for carrying goods?

Ans. A lumpsum Brick Klin owner is authorized to make use of Form-'C' for interstate purchases but not authorized to make purchases of goods against VAT-'D1'. He is not required to make use of VAT-'D3' for carrying goods.

Q47. Whether a lumpsum Ply board manufacturer is authorized to make use of purchases against Form 'C' & VAT-'D1'? Whether he is required to make use of VAT-D3 for carrying goods?

Ans. A lumpsum Ply board manufacturer is authorized to make use of Form-'C' & Form – 'D1' for purchases of goods used in manufacturing of goods for sale. He is not required to make use VAT-'D3' for carrying goods.

Q48. By whom a declaration in Form VAT-'D2' is issued?

Ans. VAT-'D2' is issued by a VAT dealer to selling VAT dealer for making purchases in pursuance of sale in the course of export outside the territory of India.

Q49. By whom VAT-'D3' (Challan-inward) is used?

Ans. VAT-'D3' (challan-inward) is used by a dealer registered under the HVAT Act for bringing or receiving goods from outside the State to any place in the State or for carrying any goods purchased from any person/dealer in the State who is not required to use VAT-'D3' (inward)

Q50. By whom VAT-'D3' (Challan -outward) is used?

Ans. VAT-'D3' (challan-outward) is used by a dealer registered under the HVAT Act for dispatch of goods by him from any place in the State to any other place in or outside the State.

Q51. What is threshold limit for compulsory use of declaration in form VAT-'D3'?

Ans. The use of VAT-D3 is compulsory in case the value of goods carried in one single transaction exceeds Rupees Twenty Five Thousand.

Q52. Whether a single declaration in Form 'C' can cover all transactions of sale taking place in a quarter of financial year between the same two dealers?

Ans. Yes, However, in case of any transaction of sale where the delivery of the goods is spread over to different quarters of a financial year or of different financial years, separate declaration is required to be furnished in respect of the goods delivered in each quarter of a financial year.

Q53. Whether a single declaration in Form 'F' can cover transfer of goods effected during a quarter?

Ans. No, A single declaration can cover transfer of goods, by a dealer to any other place of his business or to his agent or principal, as the case may be effected, during a period of one calendar month.

Q54. What is the time limit for furnishing declaration/certificate in Form 'H' and Form 'J' to the Assessing Authority?

Ans. The declaration/certificate in Form 'H' and Form 'J' are required to be furnished to the Assessing Authority upto the time of assessment.

Q55. What should a dealer do when a declaration form is lost?

Ans. If a declaration form, whether blank or completed is lost either from custody of any selling dealer or purchasing dealer or in transit, the dealer from whose custody it is lost or when lost in transit, the dealer who dispatched it, is required to report the loss to the appropriate assessing authority and furnish an indemnity bond to the appropriate assessing authority for such sum as the said authority may fix having regard to the circumstances of the case.

Q56. What is the Procedure for obtaining declaration form from the Department?

Ans. For obtaining declarations forms from the department a dealer registered under the HVAT Act and the CST Act shall make application to the appropriate Assessing Authority. In the application the dealer is required

- (i) to clearly state his reasonable demand for a period of not more than one year
- (ii) to disclose the stock and detail of declaration from already used and in hand
- (iii) mention the date on which and the number if declaration forms last issued to him

Q57. Under what circumstances refund to a dealer is admissible?

Ans. Refund to a dealer is admissible in the following circumstances:-

- (i) Full amount of input tax relating to the goods which have been sold in the course of export out of the territory of India or have been used in manufacture and the manufactured goods have been sold in the course of export out of the territory of India.
- (ii) Input tax exceeding the tax (including Central Sales Tax) calculated on sale of goods on account of difference in rate of tax between input tax and the tax calculated on sales when the goods have been sold in the State or in the course of interstate trade & commerce or have been used in manufacture and the manufactured goods have been sold in the State or in the course of interstate trade or commerce.
- (iii) When on assessment of a dealer the Assessing Authority finds that the dealer has paid any amount in excess of tax, interest penalty assessed or imposed on him.
- (iv) Refund of any amount paid by any dealer or a person also becomes payable as a result of order passed by any Court, Appellate Authority or Revising Authority.

Q58. Whether a dealer is required to make application for refund when the refund has accrued on account of finalization of assessment?

Ans. No. Amount due to a dealer on finalization of assessment is to be refunded within sixty days from the date of order of approval by the Competent Authority.

Q59. When a dealer is required to make application for refund?

Ans. A dealer/person is required to make application for refund in the following circumstances:-

- (i) When the VAT dealer seeks provisional refund.
- (ii) When refund has accrued as a result of an order passed by any Court, Appellate Authority or Revising Authority.

Q60. What is the Procedure for claiming provisional refund by a VAT dealer?

Ans. For claiming provisional refund a VAT dealer is required to make application in Form VAT-‘A4’ to the appropriate Assessing Authority and following documents are required to be appended with the application.

- (i) Copy of the return(s) in Form VAT-‘R1’ under HVAT Rules and in Form- I under the Central Sales Tax (Punjab) Rules, 1957, as applicable to the State of Haryana, for the quarter if not already filed,
- (ii) Original copies of tax invoices relating to the claim of input tax in respect of the purchase of the goods;
- (iii) Invoices showing the sale of the goods in the State or in the course of inter-State trade and commerce along with the documents of dispatch and delivery of the goods in other State(s);
- (iv) Invoices showing the sale of the goods in the course of export out of the territory of India alongwith the custom clearance certificate and shipping documents; and
- (v) Such other documents or evidence as the assessing authority may require for its satisfaction relating to the payment of the input tax and the tax leviable on the sale of the goods, wherever applicable.

Q61. What is the time limit for disposal of application for provisional refund by an Assessing Authority?

Ans. The Assessing Authority is required to examine the application for provisional refund and pass an order within thirty days of receipt of the application either to allow the refund in full or in part or to disallow the same for reasons to be communicated in writing.

Q62. Who is the Competent Authority for passing order for withholding of refund and under what circumstances?

Ans. Excise & Taxation Commissioner is the Competent Authority for passing an order for withholding of refund. Refund can be withheld if an order giving rise to a refund is a subject matter of the further proceedings and the taxing authority is of the opinion that grant of the refund is likely to adversely affect the recovery in the event of success of such proceedings.

→ [LABOUR DEPARTMENT](#)

Q. 1. What is the procedure for registration of a factory under the Factories Act, 1948?

Ans. The occupier of every factory shall submit an application in Form No.2 (in triplicate) to the Chief Inspector of Factories Haryana for the registration of the factory and for the grant of license. Now on-line application can be submitted.

Q. 2. Is there any fee for registration; if yes what is the schedule of fees.

Ans. Yes.

Q. 3. What is the procedure for approval of factory building plan under the Factories Act, 1948?

Ans. The Management will apply the factory building plan in 3 set with the prescribed documents such as:-

1. Form No. 1- Application form for approval of building Plans.
2. Form no. 1A-Details of work rooms.
3. Questionnaire Annexed to Form no. 1A-Checklist regarding various provisions relating to Safely Health and welfare of workers.
4. Stability Certificate.
5. Factory Building Plan-indicating relevant details relating to natural lighting, ventilation means of escape.
6. Flow chart with brief description of manufacturing process.
7. N.O.C. from Local authorities.
8. N.O.C./Consent from Pollution Control Board.
9. N.O.C. from Station Officer.
10. Safety Reports.

Q.4. Is there any fees for approval of factory building plan; if yes what is the schedule of fees.

Ans. No.

→ [TOWN & COUNTRY PLANNING DEPARTMENT](#)

Q.1 Process for submission of application for grant of CLU permission in controlled areas in the State of Haryana?

Ans. • Application is required to be submitted in accordance with the provisions of Act41 of 1963 and Rules framed thereunder.

• Application on prescribed performa CLU-I alongwith requisite scrutiny fee and other documents as per Rule 26A of Rules 1965 is required to be submitted. A copy of CLU-I performa giving the details of documents to be attached may be forwarded to Industries Department for information.

Q.2 Location, where setting up of industrial units are permissible?

Ans. • Setting up of industrial unit is a permissible activity in the industrial zone/sector as per published Development Plans of respective controlled areas.

• Non-polluting industries registered as Rural Industry Scheme/Small Scale Industrial units outside the restricted belt around defense installations as applicable for such installation, if any, subject to one of the following conditions:-

- (i) Located within half kilometer belt encircling the existing village Abadi-deh and approachable from public road/rasta other than scheduled road, National Highway and State Highway.
- (ii) On public road/rasta not less than 30 feet wide (other than scheduled roads, National Highway and State Highway) outside the half kilometer zone referred to in (i) above upto a depth of 100 meters along the approach road.

(iii) Up to area of 2 acres.

- Non-polluting Medium and Large Scale Agro- based Industries on public road/rasta not less than 30 feet wide other than scheduled roads, National Highway and State Highway subject to the condition that site should not fall within restricted belt around the defence installation as applicable for such installation, if any. For development planning details, zoning regulations of the development plan available on website i.e. www.tcpharyana.gov.in be referred.

Q.3 Width of approach road required for setting up of various industrial units?

Ans.1. Minimum 30 ft wide existing revenue rasta/public road and proposed 18 m/ 24 m wide internal sector road, in case site falls within conforming zone i.e. industrial sector.

2. For use of not/less polluting Rural Industrial Scheme/ Small Scale Industrial Units upto two acres in the Agriculture Zone of the Controlled Areas of High/Hyper potential zones falling in industrially backward blocks on public roads/rastas (other than scheduled road and National Highway) of minimum 12 meters width after leaving at least 20 meters wide strip of green belt along the road to be used for its development in future.

3. For use of non/less polluting medium and large scale units in Agriculture Zone on controlled areas of High/Hyper potential zones falling in industrially backward blocks mentioned in industrial policy on roads of minimum 24 meters width(including scheduled road) after leaving at least 30 meters wide green belt along the road to be used for its development in future.

Q.4 Fee & Charges to be charged before grant of CLU permission in case of industrial units?

Ans. • Scrutiny fee @ Rs.10/- per sqm for the entire applied area (to be submitted along with application for grant of CLU permission).

- Conversion charges as prescribed in schedule IV of Rules 1965 notified vide notification dated 17.07.2015 (to be deposited after issuance of Letter of Intent) available on website of the department.

- External Development Charges in case of site falls within urbanizable limits of respective Development plan. The said EDC are recovered at the rates and as per instructions conveyed by HUDA from time to time. The same is to be deposited after issuance of Letter of Intent as per following details:

i) 10% of EDC before grant of CLU permission

ii) 40% of EDC after acquisition of sector area by HUDA

iii) Balance 50% in four equal installments alongwith 15% interest per annum.

Q.5 Competent Authority for grant of above said permission?

Ans. Director General, Town & Country Planning Haryana, Chandigarh

- In case, where site falls within controlled areas, for which Final Development Plan stands published(for confirming zone).

- In case site falls in agriculture zone and Draft Development Plan stands published.

Government

- In cases, where site falls within conforming zone, but only Draft Development Plan of respective controlled area stands published.

- In case, the site falls within controlled area, for which Development Plan is yet to be published.

Q.6 Process for approval of building plans and competent authority for the same?

Ans. • The building plans of the sites having area upto 2 acres are sanctioned by the Committee constituted under the chairmanship of District Town Planner.

- For approval of building plans for the sites having area more than 2 acres and upto 5 acres, where CLU has been granted, Committee constituted under the chairmanship of concerned Senior Town Planner of respective circle is competent

- The building plans of the sites having area more than 5 acres are sanctioned by the Committee headed by Chief Town Planner, Haryana.

Q.7 Minimum area norms required for considering the approval of building plans/ grant of Occupation certificate?

Ans.(i) Upto 1 acre=25% of permissible covered area.

(ii) Above 1 acres & upto 5 acres = 20% of permissible covered area

(iii) Above 5 acres & upto 10 acres = 15% of permissible covered area

(iv) Above 10 acres = 10% of permissible covered area.

