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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**Department of Micro, Small and Medium Enterprises and Textiles**  
**Hemanta Basu Bhawan, 4<sup>th</sup> Floor, 12, B.B.D. Bag (East),**  
**Kolkata-700 001**

**No.1585-MSMET-III/15S-02/15**

**Kolkata, the 22th May, 2015**

**NOTIFICATION**

WHEREAS, the Governor is of the opinion that it is necessary to modify certain provisions and procedural aspects of the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises notified under No. 59-MSET(III)/15S-07/2011 Dated the 3<sup>rd</sup> February, 2014 of the Department of Micro, Small and Medium Enterprises and Textiles for further simplification in the context of ease of doing business in the State and for extending more fiscal incentives to the Micro, Small and Medium Enterprises set up in Coochbehar district.

AND WHEREAS, it is felt necessary to notify the modified Scheme in a single volume for ease of implementation and for the benefit of Micro, Small and Medium Enterprises.

Now, therefore, the Governor is pleased to modify the notification bearing No. 59-MSET(III)/15S-07/2011 Dated the 3<sup>rd</sup> February, 2014 of the Department of Micro, Small and Medium Enterprises and Textiles in terms of power conferred under para 22 of the said Scheme and to publish the modified Scheme in a single volume.

## 1. Short Title

The Scheme may be called the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015 (hereinafter referred to as WBIS 2013 for MSMEs as modified up to 22.05.2015)

## 2. Object

The object of the Scheme is to extend fiscal incentives to encourage entrepreneurs to set up Micro, Small and Medium Enterprises with a view to focusing on development of MSMEs in the backward region of the State and creating a sustainable ecosystem in the MSME sector which can maximize the utilization of resource and widen the area of operation to make the State emerge as the MSME leader in the country.

## 3. Commencement and Duration:

Unless specifically mentioned against the respective items of incentives sanctioned under the Scheme, it comes into effect on and from the 1st day of April, 2013 in the whole of West Bengal and shall remain in force for a period of five years ending on 31st March 2018, if not withdrawn/ amended earlier by a Notification in the official Gazette to that effect.

## 4. Definitions:

In the WBIS 2013 for MSMEs as modified up to 22.05.2015, unless the context otherwise requires

- (i) "Approved Location" means location mentioned in the approved project.
- (ii) "Approved Project" means the industrial project of a unit in the manufacturing sector which should be approved before implementation of the project by any Directorate under the Deptt. of Micro, Small & Medium Enterprises and Textiles, Govt. of West Bengal or concerned DIC or Micro, Small & Medium Enterprises Development Institute (MSMEDI), Govt. of India or Food Processing Industries & Horticulture Deptt., Govt. of West Bengal or Commercial Banks/ Financial Institution (Central and State)/ Cooperative Banks/ scheduled banks approved by RBI/ RRBs financing the project.
- (iii) "Central Government" means the Government of India
- (iv) "DIC" means the District Industries Centre, which also includes the Sub-DIC, Durgapur/Siliguri.
- (v) "Eligible Unit/Enterprise" means a micro, small or medium enterprise which has filed Entrepreneurs Memorandum (Part-II) and subsequently been found eligible as per terms and conditions of WBIS-2013 for MSMEs as amended up to 22.05.2015 .
- (vi) "Existing Industrial Unit" means a micro, small or medium enterprise which has started production before 1<sup>st</sup> April,2013 and filed EM (Part-II) .
- (vii) "New Industrial Unit" means a micro, small or medium enterprise in the manufacturing sector which has started production on or after the 1<sup>st</sup> April,2013 and filed EM(Part-II). If an existing industrial unit sets up a branch as second/ third unit etc. in different locations in

the State and manufactures new items, its second/ third unit etc. will only be treated as a new industrial unit provided EM(Part-II) is filed for the same.

- (viii) "Factory " means any premises including the precincts thereof:
- a) Wherein ten or more workers are working or were working in any part of which a manufacturing process is being carried out with the aid of power or is ordinarily so carried on, Or
  - b) Wherein twenty or more workers are working or were working on any of the preceding twelve months and in any of which a manufacturing process is being carried on without the aid of power or is ordinarily so carried on but does not include a mine, subject to the operation of the Mines Act, 1952 (35 of 1952) or a railways running shed.
  - c) "Factory Worker" means a person employed, directly or through any agency, whether for wages or not, in any manufacturing process for cleaning any part of the machinery or equipment or premises used for manufacturing process or in any other kind of work incidental to or connected with the manufacturing process or the subject of the manufacturing process.
- (ix) "Term Loan" means a loan secured from any Bank or Financial Institution for acquiring fixed capital assets in the form of land, building, plant and machinery, tools & implements, appliances etc.
- (x) "Working Capital" means capital required for running any industrial unit and includes cash credit and / or any other short term loan actually utilized as working capital.
- (xi) "Fixed Capital Investment" means investment made in plant and machinery in an approved project of the eligible unit/enterprise on or after 1<sup>st</sup> April, 2012 subject to other conditions laid down in paragraph-7 of WBIS-2013 for MSMEs as modified up to 22.05.2015. .

### **Explanation – I**

The "fixed capital investment" shall be calculated as follows:-

#### **Plant and Machinery:**

It shall be calculated as follows:-

The cost of plant and machinery as found installed at the approved location, excluding the cost of any second hand plant and machinery purchased and installed for the purpose of implementation of the project. The cost of the following items shall be excluded while calculating the investment made in Plant & Machinery:

- a. Equipments such as tools, jigs, dies, moulds and spare parts for maintenance and the cost of consumable stores.
- b. Installation of Plant and Machinery.

- c. Research and development equipments and pollution control equipments.
- d. Power generation set and extra transformer installed by the enterprise as per the regulations of the State Electricity Board.
- e. Bank charges and service charges paid to the National Small Industries Corporations or the State Small Industries Corpn.
- f. Procurement or installation of cables, wiring, bus bars, electrical control panels (not mounted on individual machines), oil circuit breakers or miniature circuit breakers which are necessarily to be used for providing electrical power to the Plant and Machinery or for safety measures.
- g. Gas producer plant.
- h. Transportation charges (excluding Sales Tax or value added tax and excise duty) for indigenous machinery from the place of their manufacture to the site of the enterprise.
- i. Charges paid for technical knowhow for erection of Plant and Machinery.
- j. Such storage tanks which store raw materials and finished products only and are not linked with the manufacturing process
- k. Fire fighting equipments.

### **Explanation-II**

Advances paid to suppliers of plant and machinery for the approved project of the eligible unit on or after 1st April 2012 will be taken into account in calculating the total fixed capital investment.

- (xii) "Micro Unit / Enterprise" in the manufacturing sector means a unit/enterprise classified as such in MSMED Act ,2006.
- (xiii) "Small unit/enterprise" in the manufacturing sector means a unit/enterprise classified as such in MSMED Act ,2006.
- (xiv) "Medium unit/enterprise" in the manufacturing sector means a unit/enterprise classified as such in MSMED Act ,2006.
- (xv) "State Financial Institution" means the West Bengal Financial Corporation.
- (xvi) "State Government" means the Government of West Bengal
- (xvii) "Unit"/ "Enterprise" means any industrial project in the micro, small and medium sector including industrial cooperatives and industrial self- help groups, which has filed Entrepreneurs Memorandum (Part-II).
- (xviii) Wherever in the West Bengal Incentive Scheme 2013 for Micro Small & Medium Enterprises as amended up to 22.05.2015 , the words 'General Manager of

District Industries Centre' appears they shall be synonymous with the words 'Deputy Director of Micro & Small Scale Enterprises(Anc.) of Sub-DIC, Durgapur' and 'Officer-in-Charge of Sub-DIC, Siliguri'.

- (xix) "Year" means, unless otherwise specifically mentioned / stated and not repugnant to the context, the financial year commencing from the 1st April and ending on 31st March following.

## **5. Applicability of WBIS 2013 for MSMEs.**

5.1 The WBIS 2013 for MSMEs as modified up to 22.05.2015 shall generally be applicable to all micro , small and medium enterprises in the manufacturing sector which have started production on or after 1<sup>st</sup> day of April 2013.

5.2 The units may be in the private sector, cooperative sector and joint sector undertaking as also companies/undertakings owned and managed by the State Government and the Industrial SHGs.

## **6. Non-applicability of WBIS 2013 for MSMEs.**

The WBIS 2013 for MSMEs as modified up to 22.05.2015 shall not be applicable to the industrial units/enterprises;

- (i) That have been registered and for which eligibility certificates have been issued / incentives have been sanctioned and/ or disbursed under the respective Incentive Scheme of the State. This will continue to be governed by the respective Incentive Scheme of the State.
- (ii) That have been registered and for which eligibility certificate have been issued in terms of the respective Incentive Scheme of the State but no sanction or disbursement of incentive has been made. The claim will be governed by the respective Incentive Scheme of the State.
- (iii) That have been registered and for which eligibility certificates have been issued in terms of the respective Incentive Scheme of the State but no claim has been made. The claim will be governed by the respective Incentive Scheme of the State.
- (iv) That have commenced production before 01.04.2013 and applied for registration and EC under the respective Incentive Scheme of the State within the stipulated date. The claim will be governed by the respective Incentive Scheme of the State.
- (v) That are engaged in manufacture of textiles, apparel/garment, technical textile and enterprises in hosiery, textile, handloom and powerloom sector and have commenced production on or after 01.09.2013.

## **7. Eligibility criteria for incentives under WBIS 2013 for MSMEs as modified up to 22.05.2015.**

7.1 Any micro, small or medium unit/enterprise in the manufacturing sector shall be eligible for incentives under WBIS-2013 for the MSMEs as modified up to 22.05.2015 excluding those mentioned in the negative list of industries at Annexure-IV subject to the fulfillment of the conditions specified below :

i) A micro, small or medium enterprise shall commence its commercial production within the period of the Scheme and shall submit its first incentive application in prescribed form to the General Manager, District Industries Centre within 12 (twelve) months from the date of commencement of commercial production.

### **Explanation**

A micro, small or medium enterprise which will commence its production on 29.03.2018 shall submit its first incentive application in prescribed form within 28.03.2019 to the General Manager, District Industries Centre concerned.

- ii) The unit/enterprise shall file Entrepreneurs Memorandum (Part - II).
- iii) The project will be covered by a detailed feasibility report / project prepared for the purpose and approved in terms of Sub-para 7.1 (iv).
- iv) A new project should be approved before its implementation by any Directorate under the Department of Micro, Small & Medium Enterprises and Textiles, Government of West Bengal or concerned DIC or Micro Small and Medium Enterprises Development Institute (MSME-DI), Government of India or Food Processing Industries and Horticulture Department, Govt. of West Bengal or Commercial Banks /Financial Institution (Central and State ) / Co-Operative Banks/Scheduled Banks approved by RBI/ RRBs financing the project. In case of projects with arrangement of finance from own resources. Eligibility of the unit / enterprise shall be considered provided the General Manager, District Industries Centre is satisfied about the arrangement of such finance.
- v) An eligible enterprise which has availed of incentive/ subsidy in respect of any of the items specified under any other Incentive/Subsidy Scheme of Govt. of India / State Govt. shall also be eligible to get the benefits of other items only under WBIS-2013 for MSMEs as modified up to 22.05.2015 subject to fulfillment of terms and conditions of the Scheme.
- vi) The enterprise will submit a 'self- declaration' affirming:
  - (a) That the unit /enterprise has installed Modern/Hi-tech plant & machinery that conform to the standard productivity.
  - (b) That the unit/enterprise will strictly observe requisite pollution control compliances.
  - (c) That the unit/enterprise will conduct regular Energy Audit and ensure standard energy efficiency wherever applicable.

- (d) That the unit /enterprise will follow/maintain labour laws.
- (e) That the unit / enterprise will remain in production for at least five years from the date of commencement of commercial production.
- (f) That the unit/enterprise has not defaulted in payment of any government dues /dues of Financial Institutions.
- (g) That the enterprise has not misrepresented or withheld any information and not suppressed any fact/ information related to the claim submitted.
- (h) That all documents like approved project report, bills/ vouchers of the plant and machinery etc. submitted by the enterprise with the claim are genuine.
- (i) That the terms and conditions of WBIS -2013 for MSMEs as modified up to 22.05.2015 are binding on the enterprise.
- (j) That the enterprise will not divert/ utilize the loan amount disbursed by the bank / financial institution for carrying out any activity / project other than the implementation of the approved project.

7.2 The Unit/Enterprise will make application in prescribed form to the General Manger of District Industries Centre after commencement of commercial production for grant of incentives under the Scheme.

## **8. Classification of developed areas and backward areas.**

8.1 For the purpose of determination of type and quantum of incentives available under this scheme for the approved projects, according to their locations, the State has been classified into the following zones:-

**Zone-A** : Kolkata Municipal Corporation Area, All municipal areas of North 24-Parganas, All municipal areas of South 24-Parganas, All municipal areas of Howrah.

**Zone-B** : Districts of Hooghly, North 24 Parganas (excluding municipal areas and Sundarban areas), South 24 Parganas (excluding municipal areas and Sundarban areas), Howrah(excluding municipal areas), Siliguri Municipal Corporation, Municipal Corporations / Municipal Areas of Paschim Medinipur, Purba Medinipur, Burdwan and Nadia .

**Zone-C** : Districts of Burdwan ( excluding municipal corporation/ municipal areas), Purba Medinipur (excluding municipal corporation/ municipal areas), Nadia (excluding municipal corporation/ municipal areas), Malda, Jalpaiguri, Murshidabad and Darjeeling (excluding Siliguri Municipal Corporation).

**Zone-D** : Districts of Birbhum, Purulia, Bankura, Paschim Medinipur(excluding municipal corporation/ municipal areas), Uttar Dinajpur, Dakshin Dinajpur and Sundarban Areas of South and North 24 Parganas districts .

**Zone-E** : Cooch Behar District

## 9 State Capital Investment Subsidy

9.1 An eligible micro or small enterprise located in Zone C , D & E area will be entitled to State Capital Investment Subsidy for its approved project as follows :-

### Micro Enterprise

Zone C – 25% of the Fixed Capital Investment

Zone D – 40% of the Fixed Capital Investment

Zone E – 60% of the Fixed Capital Investment

### Small Enterprise

Zone C- 15% of the Fixed Capital Investment

Zone D - 30% of the Fixed Capital Investment

Zone E – 40% of the Fixed Capital Investment

9.2 An additional subsidy of 20% on State Capital Investment Subsidy normally admissible will be provided to all eligible micro and small enterprises wholly owned by women, SC/ST, and minority community entrepreneurs.

9.3 An eligible micro or small enterprise wholly owned by women, SC/ST, and minority community entrepreneurs and set up in Zone – A and B area will be entitled to State Capital Investment Subsidy as follows :

Micro Enterprise :- 15% of the Fixed Capital Investment

Small Enterprise :- 10% of the Fixed Capital Investment

9.4 The subsidy normally admissible and additional subsidy taken together will not exceed Rs.50 Lakh for a Small Enterprise located in Zone C & D area and will not exceed Rs. 75 Lakh for a Small Enterprise located in Zone E area.

## 10. Interest Subsidy on Term Loan

10.1 An eligible micro, small or medium enterprise will be entitled to Interest Subsidy on annual interest liability on the Term Loan borrowed from a Commercial Bank/ Cooperative Bank/ Scheduled Banks approved by RBI/ RRBs/ Financial Institution (Central and State) for implementation of the approved project as follows .

### Micro & Small Enterprise –

Zone A & B – Subvention of 6% for 5 years.

Zone C, D & E– Subvention of 7.5% for 5 years



**Explanation:**

The interest subsidy admissible for an eligible micro or small enterprise in Zone – A & B area will be calculated in the following manner :-

Annual interest liability on Term Loan paid by the enterprise x 6

Rate of Interest charged by the Bank/ F.I.

Medium Enterprise -

Zone – B & C: - The interest subsidy will be 25% of total Term Loan interest paid by the enterprise subject to a ceiling of Rs. 175 lakh per year for 5 years .

Zone – D & E :- The interest subsidy will be 25% of total Term Loan Interest paid by the enterprise subject to a ceiling of 175 lakh per year for 7 years.

**Explanation :**

The Interest Subsidy admissible for an eligible medium enterprise will be calculated in the following manner :

Annual interest liability on Term Loan paid by the enterprise x 25

100

10.2 The interest subsidy will be payable annually subject to submission of a statement / certificate (in annexure-II) by the lending Bank /Financial Institution to substantiate that the unit has paid the due interest to the institution on the due dates and has not defaulted in payment of interest at any time during the period .

**11. Waiver of Electricity Duty**

An eligible micro, small or medium enterprise for its approved project will be entitled to waiver of electricity duty on the electricity consumed for the manufacturing activity as follows :

Micro & Small Enterprise –

Zone A & B – 50% waiver of electricity duty on the electricity consumption for 5 years from the date of commencement of commercial production.

Zone C, D & E– 75% waiver of electricity duty on the electricity consumption for 5 years from the date of commencement of commercial production.

An eligible micro or small enterprise wholly owned by women, SC/ST and minority community entrepreneurs will be entitled to 100% waiver of electricity duty on the electricity consumed for 5 years from the date of commencement of commercial production of its approved project irrespective of location.

Medium Enterprise -

Zone – B & C- 100% waiver of electricity duty on the electricity consumption for 5 years from the date of commencement of commercial production subject to a maximum of Rs.25.00 lakh per year or Rs.1.25 crore in 5 years.

Zone – D & E – 100% waiver of electricity duty on the electricity consumption for 5 years and 75% waiver from the 6<sup>th</sup> year upto 10<sup>th</sup> year from the date of commencement of commercial production subject to a maximum of Rs.50.00 lakh per year or Rs.2.50 crore in 5 years.

## 12. Power Subsidy

An eligible micro, small or medium enterprise for its approved project will be entitled to power subsidy on the electricity consumed for the manufacturing activity as follows :

Micro, Small and Medium Enterprise

Subsidy of Re.1.00 / Kwh for enterprises located in Zone – A & B area and Rs.1.50/ Kwh. for enterprises located in Zone – C, D & E area for five years from the date of commencement of commercial production.

The power subsidy will not exceed Rs.20 Lakh per year for a small enterprise and Rs.30 Lakh per year for a medium enterprise and will be payable annually.

## 13. Subsidy for Energy Efficiency :

13.1 An eligible micro or small enterprise for its approved project will be entitled to a reimbursement of 50% of the cost of energy audit undertaken by a certified agency. The reimbursement will be made after implementation of the recommendations.

13.2 An eligible micro or small enterprise for its approved project will be entitled to a reimbursement of 25% of the cost of installations for energy conservation as per energy audit subject to a maximum Rs.2 Lakh.

## 14. Subsidy on Stamp Duty and Registration Fee :

14.1 An eligible micro or small enterprise will be entitled to a reimbursement of stamp duty and registration fee paid by it for the purpose of registration of documents within the State relating to purchase of land and/ or buildings for setting up of the approved project at the following rates :-

Micro & Small Enterprise :

Zone – A	-	25%
Zone – B	-	50%
Zone – C	-	75%
Zone – D & E	-	100%

14.2 An eligible medium enterprise located in Zone – B, C, D and E area will be entitled to a reimbursement of 75% of Stamp Duty paid by it for the purpose of registration of documents within the State relating to purchase of land and/ or buildings for setting up of the approved project.

14.3 The amount admissible will be calculated proportionately based on the percentage of land / buildings used for setting up of the unit / enterprise for implementation of the approved project.

**15. Refund of Entry Tax :**

15.1 An eligible micro , small or medium enterprise will be entitled to refund of Entry Tax paid by it to the Govt. of West Bengal for procurement of plant and machinery for the approved project. The refund will be made available after commencement of commercial production by the enterprise.

15.2 An eligible micro , small or medium enterprise will be entitled to refund of Entry Tax paid by it to the Govt. of West Bengal for procurement of raw materials for the initial three years for implementation of the approved project. The refund will be made available after commencement of commercial production by the enterprise.

**16. Refund of Value Added Tax (VAT) :**

An eligible micro, small or medium enterprise for its approved project will be entitled to refund of VAT paid to the Govt. of West Bengal as follows :-

Zone – B & C – 80% VAT refund paid for eight years from the date of commencement of commercial production or 75% of Fixed Capital Investment whichever reaches earlier.

Zone –D & E - 90% VAT refund paid for eight years from the date of commencement of commercial production or 75% of Fixed Capital Investment whichever reaches earlier.

**17. Refund of Central Sales Tax ( CST) :**

An eligible micro, small or medium enterprise for its approved project will be entitled to refund of CST paid by it for three years from the date of commencement of commercial production.

**18. Subsidy for Water Conservation/ Environment Compliance :**

An eligible micro or small enterprise for its approved project will be entitled to a reimbursement of 50% of expenditure incurred by it towards cost of captive Effluent Water Treatment Plant for wastewater recycling and cost of pollution control devices subject to a maximum of Rs.2 Lakh.

**19. Subsidy for Standard Quality Compliance :**

An eligible micro or small enterprise shall be reimbursed 50% of the expenditure incurred subject to a maximum of Rs.5 Lakh for obtaining ISI / BIS certification / ISO 9000/ ISO 14000 / ISO 14001/ ISO 18000 certification from approved Institutions / Research Laboratories.

**20. Work Force Welfare Assistance :**

20.1 An eligible micro, small or medium enterprise for its approved project will be entitled to a reimbursement of 100% in first year and 75% in the remaining years of expenditure incurred by it for paying its contribution towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) if at least 50% of the employees in the enterprise are recruited from

amongst the persons registered with Employment Bank of the State. The period of assistance will be as follows :-

Zone – B - 5 years.

Zone – C - 7 years.

Zone – D & E - 9 years.

20.2 The reimbursement of expenditure specified in sub-para 20.1 above will be payable annually based on minimum statutory limit subject to the condition that the enterprise has paid its contribution towards ESI and EPF on due dates.

20.3 'Employee' will have the same meaning as defined under "Employees' Provident Fund Act, 1952" and "Employees' State Insurance Act, 1948".

## **21. Subsidy for Patent Registration :**

An eligible micro, small or medium enterprise for its approved project will be entitled to a reimbursement of 50% of expenditure incurred by it for obtaining Patent Registration for its products subject to a maximum of Rs.5 Lakh.

## **22. Power to amend and/or relax**

Notwithstanding anything contained in any of the provisions of WBIS 2013 for MSMEs as modified up to 22.05.2015 , the State Government may at any time-

- (i) modify, vary, alter, amend or withdraw any of the provisions made here in above in this Scheme and such modifications, variations, alterations, amendments and withdrawal shall be effective from the date specified in the order so made in this behalf.
- (ii) make any relaxation in applying the provisions of this Scheme but such relaxation shall be made on merits of the approved project in each case, as the State Government may consider necessary and appropriate.
- (iii) may issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

## **23. Repeal and Saving.**

23.1 The West Bengal Incentive Scheme, 2007 for Micro & Small Scale Enterprises shall stand repealed except in respect of para 6 of the present Scheme.

23.2 The benefits extended to the units/enterprises under any previous Incentive Scheme shall continue to be governed under the respective Scheme.

23.3 If an enterprise falling under any of the three categories of enterprises as defined in the MSMED Act, 2006, graduates to a higher category or beyond the purview of the act from its original category shall only continue to avail of Non-Tax benefits of its original category for a period of three (3) years from the date of such graduation to the higher category or original eligible years which ends earlier.

23.4 In the event of WBST Act, 1956/ WBVAT Act, 2003 / CST Act, 1956 / W.B. Entry Tax Act 2012 being replaced by any other Act, the provision of the Scheme will apply mutatis mutandis even after the new Act comes into force.

The West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises issued with the concurrence of the Finance Department vide their U.O.No 408 dated 20-01-2014 and notified under No. 59-MSET(III)/15S-07/2011 Dated the 3<sup>rd</sup> February, 2014 of the Department of Micro, Small and Medium Enterprises and Textiles is modified on approval of the Standing Committee of the Cabinet on Industry, Infrastructure and Employment in its 45<sup>th</sup> meeting held on 07.05.2015 and with the concurrence of the Finance Department vide their U.O.No Group C/2014-2015/0323 dated 23.03.2015 with regard to creation of Zone E relevant to Coochbehar district.

By Order of the Governor

RAJIVA SINHA

*Principal Secretary to the Government of West Bengal*

**OPERATIONAL PROCEDURES OF WEST BENGAL INCENTIVE SCHEME 2013  
FOR MICRO, SMALL AND MEDIUM ENTERPRISES AS MODIFIED Upto 22.05.2015**

1. A micro, small or medium enterprise claiming to be eligible for incentive under WBIS2013 for MSMEs as modified up to 22.05.2015 shall duly apply to the General Manager, District Industries Centre concerned in Form-A except for Waiver of Electricity Duty for which it shall apply to the Director, Directorate of Electricity Duty in Form-C.

The industrial units/enterprises which have already applied for Eligibility cum Registration Certificate in Form-I or which have been issued Eligibility cum Registration Certificate under WBIS 2013 for MSMEs shall also apply to the General Manager, District Industries Centre concerned in Form-A for incentive.

2. On receipt of application for incentive from an enterprise the General Manager, District Industries Centre shall make, as expeditiously as possible, scrutiny of/ enquiry into particulars furnished by the enterprise and cause physical inspection of the enterprise to ascertain the actual date of commencement of commercial production and Fixed Capital Investment made in Plant and Machinery by it and on being satisfied that the same is in order in terms of the provisions of the Scheme, the General Manager, District Industries Centre concerned (i) shall issue a Certificate in Form-B for date of commencement of commercial production and fixed capital investment in favour of the enterprise and (ii) shall also recommend the case to the Director, Directorate of Electricity Duty in Form-F when the enterprise expresses its intention to apply for Waiver of Electricity Duty to the Director, Directorate of Electricity Duty. The General Manager, District Industries Centre concerned shall also approve admissible amount of incentive as early as possible and inform the applicant on quantum of admissible amount of incentive. If any application is found to be not eligible for incentives under the WBIS 2013 for MSMEs as modified up to 22.05.2015 the General Manager, District Industries Centre will issue a letter of rejection to the applicant enterprise.

- 3(a) An eligible enterprise shall apply to the Commissioner of Commercial Taxes, West Bengal in Form-D at the close of each year requesting him to certify the total amount of Entry Tax paid by it in respect of procurement of plant & machinery as well as raw materials for implementation of the approved project during the year in respect of which the application has been made.

- (b) On receipt of the application, the Commissioner of Commercial Taxes, West Bengal, would verify the payments of Entry Tax and other particulars as contained in the application and issue a certificate to the General Manager, District Industries Centre/Dy. Director of M&SSE(Anc)/Officer-in-Charge, Sub District Industries Centre concerned certifying amount of Entry Tax paid by the enterprise during the year under consideration alongwith details of plant and machinery/raw materials.

- (c) The enterprise shall maintain the accounts in such a manner that at any time as may be necessary it can show clearly the amount of Entry Tax paid in respect of procurement of plant & machinery as well as raw materials to which it is entitled to refund of Entry Tax under WBIS-2013 for MSMEs as modified up to 22.05.2015 .

- 4(a) An eligible enterprise shall apply to the Commissioner of Commercial Taxes, West Bengal in Form-E at the close of each year requesting him to certify the total amount of VAT & CST paid by it in respect of goods manufactured and sold during the year in respect of which the application has been made.

- (b) On receipt of the application, the Commissioner of Commercial Taxes, West Bengal, would verify the payments of VAT & CST and other particulars as contained in the application and issue a certificate to the General Manager, District Industries Centre/ Dy. Director of M&SSE(Anc.)/Officer-in-Charge, Sub District Industries Centre concerned certifying the amount

of VAT & CST paid by the enterprise during the year under consideration along with production details .

- (c) The enterprise shall maintain the accounts in such a manner that at any time as may be necessary it can show clearly the amount of VAT & CST paid in respect of sales made by it of the item(s) manufactured as per approved project to which it is entitled to refund of VAT & CST under WBIS-2013 for MSMEs as modified up to 22.05.2015 .
5. The General Manager, District Industries Centres shall work out the admissibility of the enterprise for refund of Entry Tax, VAT & CST after receiving the certificates from the Commissioner of Commercial Taxes, West Bengal in the manner specified in 3 & 4 above.
6. The General Manager, District Industries Centre will place the requisition of funds to the Director, MSME, West Bengal, for approved amount of incentives.
7. (a) On receiving the allotment of funds for the purpose of disbursement of approved incentive to an enterprise, the General Manager, District Industries Centre shall require the enterprise concerned to submit a 'self- declaration' to the effect that the enterprise shall be liable to refund the entire amount of incentive and in case of failure to refund, the entire amount shall be recoverable under the Public Demands Recovery (PDR) Act if
  - (i) the incentive has been claimed by misrepresentation as to an essential factor by furnishing false information,
  - (ii) the enterprise shifts itself from Zone-D & E area to anywhere in the State or from this State to outside the State,
  - (iii) the enterprise discontinues production in respect of its approved project within 5 (five) years from the date of commencement of commercial production,
  - (iv) the enterprise is sold out,
  - (v) the loan amount disbursed by Bank/ Financial Institution for the approved project is found to be diverted/ utilized for some other activities/ projects

AND

If any amount of subsidy/ incentive is paid in excess of the entitlement of the enterprise detected afterwards, the enterprise will be liable to refund the same failing which the amount shall be recoverable under the PDR Act.

- (b) After satisfaction as to submission of 'self-declaration' as stated hereinabove the General Manager, District Industries Centre shall formally issue sanction order in favour of the enterprise with endorsement to the Drawing and Disbursing Officer of the District Industries Centre.
8. The Drawing and Disbursing Officer in the District Industries Centre shall in turn draw the amount of incentive sanctioned by the General Manager, District Industries Centre, obtain an advance stamped receipt for the amount to be disbursed and disburse the same to the enterprise concerned through its Bank/ Financial Institution under an intimation to the enterprise.
9. The General Manager, District Industries Centre will maintain a separate register for the purpose of diarising and recording all applications received under WBIS 2013 for MSMEs as modified up to 22.05.2015 .

10. The General Manager, District Industries Centre will also maintain a disbursement register for the purpose of keeping enterprise wise records of all disbursement made under WBIS 2013 for MSMEs as modified up to 22.05.2015



**FORM-A**

**Application for incentives under the West Bengal Incentive Scheme-2013 for Micro, Small & Medium Enterprises as modified up to 22.05.2015**

**(To be submitted in duplicate)**

To

The General Manager/Officer-In-Charge/ Dy. Director of MSME(Anc.)

District Industries Centre \_\_\_\_\_/Sub-DIC \_\_\_\_\_

Sir,

I ..... son of .....  
..... Proprietor / Partner / Chairman / Managing Director / Director / Authorized Signatory,  
on behalf of the unit / enterprise known as ....  
..... hereby apply for grant of Subsidy on the items as indicated in column no. 13  
under the existing terms and conditions of WBIS-2013 for MSMEs as modified up to 22.05.2015

- 1. (a) Name of the Applicant Unit : .....  
.....
- (b) Local Office Address : .....  
.....  
Telephone No. : .....  
Fax No. : .....  
E-mail Address : .....
- (c) Address of the Registered Office : .....  
.....  
Telephone No. : .....  
Fax No. : .....  
E-mail Address : .....
- (d) Name and Designation of the contact person : .....  
.....  
Telephone No. : .....  
Fax No. : .....  
E-mail Address : .....

2. Whether the Project (for which the Application for incentives is submitted) is for (please tick any)

(a) Establishment of a new unit :

(b) Establishment of a branch as second / : 2<sup>nd</sup> unit

third unit of the existing uni : 3<sup>rd</sup> unit

3. (a) Constitution : Proprietorship/ Private Ltd./Public Ltd.  
(tick whichever is applicable) Co-operative / Partnership  
SHG / others

(b) Category of the entrepreneurs : Women/SC/ST/Minority Community/  
(Please tick) Others

(c) Date of establishment/incorporation/ :   
Registration of the Company/Co-operative

(d) Date of commencement of commercial :   
Production

(e) EM (Part-II) No. & Date :

4. Location/address of the unit

(A) Location of the Project for which incentive application is submitted.

Name of Location :

Police Station :

Municipality/Block :

Post Office :

District :

Telephone No. :

Fax No. :

(B) Location of other units (if any) in West Bengal

Location : District :

Location : District :

Location : District :

Location : District :

## 5. Project Cost

### 5.1 New unit/Branch as second /third unit of the existing unit

<b>(Rs. in lakh)</b>			
	Estimated Cost	As approved by Banks / Financial Institutions	Investment made on or after 01.04.2012
Land			
Building			
Plant , Machinery etc.			
Miscellaneous fixed assets			
Engineering fees			
Preliminary and pre operative expenses			
Margin Money for working capital			
Total			

#### 5.1.1 Means of Finance

<b>(Rs. in lakh)</b>		
	Proposed	Approved
<b>Share Capital:</b> Promoters/Financial Institutions/Public		
<b>Term Loan:</b> Financial Institutions/Banks		
Unsecured Loans		
<b>Other (if any)</b>		
Total		

5.2 Existing unit(s) , if there be any.

	Investment made
Land	
Building	
Plant , Machinery etc.	
Miscellaneous fixed assets	
Engineering fees	
Preliminary and pre operative expenses	
Margin Money for working capital	
Total	

6. For new unit/ branch as second/ third unit of the existing unit  
(for which incentive application is submitted)

(a) Item of manufacture :

(b) Annual capacity :

6.1 For existing unit(s) ( if there be any):

(a) Item of manufacture :

(b) Annual capacity :

7. Factory Registration No :

8. Power requirement (KVA) :

(a) For new unit/branch as second/ third  
unit of the existing unit :

(b) For existing unit(s), if there be any :

9. Employment generated in the project :

Managerial :

Factory Workers :

Other Workers :

10. Whether the location conforms to

WBPCB norms :

11. Category under which the :

GREEN	ORANGE	RED	SPECIAL RED
-------	--------	-----	-------------

project falls (please tick)

12. Estimated daily requirement of water

and source of supply :

13.I. Specific item(s) for which incentive application is submitted :

Under the West Bengal Incentive Scheme

2013 for MSMEs as modified up to 22.05.2015 (Please tick)

(i) State Capital Investment Subsidy :  ( Fill in column 15.I)

(ii) Interest Subsidy on Term Loan :  ( Fill in column 15.II)

(iii) Power Subsidy :  ( Fill in column 15.III)

(iv) Subsidy for Energy Efficiency :  ( Fill in column 15.IV)

(v) Subsidy on Stamp Duty and  
Registration Fees :  ( Fill in column 15.V)

(vi) Refund of Entry Tax :  ( Fill in column 15.VI)

(vii) Refund of VAT & CST :  ( Fill in column 15.VII)

(viii) Subsidy for Water Conservation/  
Environment Compliance :  ( Fill in column 15.VIII)

(ix) Subsidy for Standard Quality Compliance  ( Fill in (Fill in column 15.IX)

(x) Work Force Welfare Assistance :  ( Fill in column 15.X)

(xi) Subsidy for Patent Registration :  ( Fill in column 15.XI)

13.II. Whether the enterprise intends to apply :

for Waiver of Electricity Duty

to the Director, Directorate of Electricity Duty( Yes / No )

14.I. Whether the enterprise was accorded Eligibility cum Registration Certificate under any of the State Incentive Schemes (please tick)

2004

2007

2008

2013

If so,

(a) Date of filing EM (Part : II) :

(b) EM (Part-II) number & date :

(c) Registration Certificate Number & Date :

(d) Whether any incentive(s) has (have) been obtained under the above Certificates.

14.II. Whether the enterprise has availed of any incentive / subsidy under any Incentive/Subsidy Scheme of Govt. of India/ State Govt. If so item and amount of incentive

15. Type of incentive claimed.

15.I. State Capital Investment Subsidy

(a) Fixed capital investment made on plant & machinery :

(b) Amount of State Capital Investment :

Subsidy claimed @ \_\_\_\_ % of the above investment

(c) Additional subsidy (wherever applicable) claimed :

15.II. Interest Subsidy on Term Loan

(a) Amount of Term Loan . :

(b) Name and Address of the bank/financial institution :

( c ) Date and amount sanctioned :

( d ) Date of first disbursement :

- ( e) Amount of interest paid on term loan with period :
- ( f) Rate of interest charged by Bank/ F I:
- ( g) Amount of Subsidy claimed :

15.III. Power Subsidy

- (a) Name of the Agency from which electricity:  
supply is taken.
- (b) Period for which power subsidy is claimed:
- (c) Electricity consumed in Kwh :
- (d) Power subsidy claimed @ Rs. \_\_\_/ Kwh:
- (e) If any part of consumption of electricity energy is made for residential  
purpose, the details of consumption are to be given.
- (f) If any closure of commercial operation takes place during the period of  
claim, the details of such closure period shall be given.

15.IV. Subsidy for Energy Efficiency :

- ( a) Details of expenditure incurred and subsidy claimed :

	<u>Expenditure incurred</u>	<u>Subsidy claimed</u>
(i) Cost of Energy Audit	Rs.	Rs.
(ii) Cost of installations for energy Conservation	Rs.	Rs.

- ( b) Name of the Certified Agency/Agencies :  
that has/have undertaken Energy Audit  
and installations for energy conservation

15.V. Subsidy on Stamp Duty and Registration Fees:

- ( a) Location of land and/ or building :
  - i) Name of location
  - ii) Municipality/Block

- iii) Post Office
- iv) District
- ( b) Registration Office
  - i) Name
  - ii) Address
  - iii) Telephone no
  - iv) FAX No.
- ( c) Schedule of Land :
 

Area	Mouza	J. L. No.
Dag No.		Khatian No.
- ( d) Description of building :
- ( e) Stamp Duty paid :
- ( f) Registration fee paid :
- ( g) Percentage of land/ building used for setting up of the unit/enterprise :
- ( i) Subsidy claimed on :
  - i) Stamp Duty : Rs.
  - ii) Registration Fee : Rs.

#### 15.VI. Refund of Entry Tax

- (a) Amount of Entry Tax paid for procure- :  
ment of plant & machinery for the approved  
project during the preceding year ending on  
31<sup>st</sup> March
- (b) Details of Plant & Machinery :  
Indicated in (a) above.
- ( c) Amount of Entry Tax paid for procure- :  
ment of raw materials for the approved  
project during the preceding year ending on  
31<sup>st</sup> March
- ( d) Details of raw materials :  
Indicated in (c) above.



(e) Name of the Bank Branch and

Bank Account No. through which payments were made

(f) Registration Certificate No. of the Dealer :

under WBST Act, 1994/WBVAT Act,2003

/ CST Act,1956/W.B. Entry Tax Act, 2012

#### 15.VII. Refund of VAT & CST

(a) Name of the goods manufactured as per approved project and item-wise Production during the financial year

(b) Amount of VAT paid during the preceding year ending on 31<sup>st</sup> March in respect of Goods manufactured as per approved project and sold in West Bengal

(c) Amount of CST paid during the preceding year ending on 31<sup>st</sup> March in respect of goods manufactured as per approved project and sold outside West Bengal

(d) Name of the Bank Branch and Bank Account No. through which payments were made

( e) Registration Certificate No. of the Dealer :

under WBST Act, 1994/WBVAT Act,2003

/ CST Act,1956/WB Entry Tax Act, 2012

#### 15. VIII. Subsidy for Water Conservation/ Environment Compliance

(a) Details of expenditure incurred and subsidy claimed :

	<u>Expenditure incurred</u>	<u>Subsidy claimed</u>
(i) Cost of Captive Effluent Water Treatment Plant	Rs.	Rs.
(ii) Cost of Pollution Control Devices	Rs.	Rs.

#### 15.IX. Subsidy for Standard Quality Compliance

( a) Details of expenditure incurred and subsidy claimed :

	<u>Expenditure incurred</u>	<u>Subsidy claimed</u>
(i) For obtaining ISI/BIS Certificate	Rs.	Rs.
(ii) For obtaining ISO 9000 Certificate	Rs.	Rs.
(iii) For obtaining ISO 14000 Certificate	Rs.	Rs.
(iv) For obtaining ISO 14001 Certificate	Rs.	Rs.
(v) For obtaining ISO 18000 Certificate	Rs.	Rs.

15.X. Work Force Welfare Assistance

(a) Employment generated in the project

Category	General	Women	SC	ST
Managerial				
Factory Workers				
Other Workers				
Total				

(b) Details of Code No allotted to the employer by :

i) Regional Provident Fund Commissioner

ii) Director, Employees State Insurance

(c) Contribution made by the employer to :

i) Employees State Insurance (ESI)

ii) Employees Provident Fund (EPF)

Month & Year	ESI	EPF
April		
May		
June		

July		
August		
September		
October		
November		
December		
January		
February		
March		
<b>Total</b>		

( d) 'Percentage of employees recruited from amongst the persons registered with Employment Bank of the State.

15.XI. Subsidy for Patent Registration :

(a) Patent Registration No. :

( b) Expenditure incurred and subsidy claimed

i) Item :

ii) Expenditure incurred :

iii) Subsidy Claimed :

## Declaration

*CERTIFIED* that the information given in the application and in the enclosed documents is true to the best of my/our knowledge and belief and nothing has been concealed therein.

I/We also well aware of the fact that if the information given by me/us is proved false / not true at any point of time, I/we will have to face punishment as per any provision of Law in force as well as the benefit availed of by me/us or the benefit accrued to me/us shall be summarily cancelled.

I/We hereby agree that I/we shall forthwith repay the amount disbursed to me/us under the Scheme if the amount of subsidy is found to have been disbursed in excess of the amount actually admissible for whatsoever reason.

I/We shall also be liable to pay interest at such rate as may be prescribed on such amount and such other charges/expenses as may be payable by me/us.

I/We also undertake that the provisions of the Coastal Regulation Zone (CRZ), 1991 shall not be violated by implementation of the project(s) under this application.

Place : Signature of the applicant

Date : Name and status of the signatory

Seal of the Enterprise

**A. Documents to be enclosed with the Application :**

1. A copy of the Memorandum of Association and Articles of Association authenticated by the Registrar of Companies / partnership deed (wherever applicable) .
2. A statement on the name and address of the Directors / Partners / Owners of the enterprise / Members of Cooperative or Self Help Groups, as applicable.
3. Copy of approved project report.
4. A copy of loan sanctions letter and disbursement letter issued by financial institutions / banks.
5. A copy of audited balance sheet for last 2 years wherever applicable.
6. A list of plant and machinery with original value along with copies of the bills, money receipts.
7. Existing manufacturing activities in West Bengal stating items, annual approved capacity, annual production during last three years (in quantity and value in Rs. Lakh), if applicable.
8. Copy of the land deed (wherever applicable). In case of rented /leasehold land / buildings, copy of rent agreement and receipt /lease agreement.
9. Copy of mutation & conversion certificate of land/ buildings, wherever applicable.
10. Copy of valid consent to operate certificate from the WBPCB.
11. Copy of VAT, CST,Entry Tax registration certificate.
12. Copy of trade licence.
13. Copies of other statutory licenses (wherever applicable.)
14. Copy of first electricity bill (wherever applicable)
15. Copy of acknowledgement of EM Part-II.
16. Copy of SC / ST certificate wherever applicable.
17. Any other documents, if necessary.
18. Self –declaration as per para 7.1(vi) of the Scheme.

- B. Additional documents to be enclosed:
1. State Capital Investment Subsidy
    - i) Self certification on fixed assets as per Annexure-I
  2. Interest Subsidy on Term Loan
    - i) A certificate from Bank/FI as per Annexure-II
  3. Power Subsidy
    - i) Copy of documents regarding supply of electricity to the unit/enterprise.
    - ii) Copies of all Electricity Bills and corresponding money receipts for which the claim is made.
  4. Subsidy for Energy Efficiency
    - i) Copies of relevant bills, money receipts for expenditure incurred towards cost of Energy Audit and installations for energy conservation
    - ii) Copy of Energy Audit Report/Recommendations of the Certified Agency related to the claim in question.
    - iii) Details of installations for energy conservation.
  5. Subsidy on Stamp Duty and Registration Fees
    - i) Scheduled of the land
    - ii) Sketch map of the land/building purchased
    - iii) Documents showing payment of Stamp Duty and Registration Fee.
  6. Refund of Entry Tax
    - i) A receipted copy of the application submitted to the Commissioner, Commercial Tax, West Bengal in Form-D
  7. Refund of VAT & CST
    - i) A receipted copy of the application submitted to the Commissioner, Commercial Tax , West Bengal in Form-E
  8. Subsidy for Water Conservation/ Environment Compliance
    - i) Copies of relevant bills, money receipts for expenditure incurred towards cost of Captive Effluent Water Treatment Plant and Pollution Control Devices
    - ii) Details of Captive Effluent Water Treatment Plant and Pollution Control Devices
  9. Subsidy for Standard Quality Compliance
    - i) Copies of ISI/BIS/ISO9000/ISO14000/ISO 14001/ISO 18000 Certificate.
    - ii) Copies of relevant bills, money receipts for expenditure incurred for obtaining ISI/BIS/ISO9000/ISO14000/ISO 14001/ISO 18000 Certificate.
  10. Work Force Welfare Assistance
    - i) Copies of documents regarding contributions made to ESI/EPF

- ii) A statement showing the names of workers, their age, date of appointment, nature of appointment and nature of work.
- iii) Certificate from the Regional Provident Fund Commissio as per Annexure – III.
- iv) Certificate from the Director, ESI as per Annexure-III.
- v) Documents showing the recruitment from Employment Bank of the State.

11. Subsidy for Patent Registration

- i) Copy of documents on fees paid for Patent registration.
- ii) Copy of Patent Registration Certificate.

### Certificate to be given by the Unit/Enterprise

Schedule of fixed assets created on ..... by M/s.

..... in respect of its

..... project at ....., West Bengal.

Sl. No.	Description of the Fixed Assets (item-wise)	Quantity	Date of Order	Name of Contractor / supplier with address	State whether the assets has been transferred to the new project from any other unit of the company	Date of creation / erection	Bill No. & Date	Paid up value of the assets created / erected	Bill value of the assets created / erected

#### Break-up of costs included in the value of assets.

Basis (CIF / FOB) value	Customs / Excise Duty	Freight, Insurance and Handling charges	Sales Tax	Erection Cost	Others, if any (specify)

Certified that the assets enlisted in the schedule of fixed assets are erected in position at site as on .....

\_\_\_\_\_  
Signature (With seal) of Proprietor/Partner(s)/Managing Director/Director/of the Unit/ Enterprise.

**Annexure – II**

**Certificate to be issued by Bank/Financial Institution**

It is certified that M/s..... engaged in manufacturing item ..... of capacity ..... has borrowed the following Term Loan from ..... (Bank/ Financial Institution) for implementation of the above project. The enterprise is maintaining satisfactory accounts and paying interest on due dates and has not defaulted in payment of interest at any time during the following period. The annual interest paid by M/s. .... for the year ..... against Term Loan of Rs..... (Rupees ..... ) only is as follows :-

<u>Type of Assistance</u>	<u>Loan A/c. No.</u>	<u>Rate of interest</u>	<u>Amount of Interest Paid</u>
---------------------------	----------------------	-------------------------	--------------------------------

(Rs.)

Term Loan

Total

Date :

Signature

Office Seal :

Address



**Certificate to be issued by the Regional Provident Fund Commissioner/Director, ESI (as the case may be)**

Certified that M/s. .... having its Registered / Head Office / Local Office at ..... has contributed an amount of Rs. ....(Rupees.....) only on account of .....for the year ..... and that the enterprise has contributed the above amount on due date.

**Signature**

**Seal**

Date :

Place :

**NEGATIVE LIST OF INDUSTRIES**

- 1. Sponge Iron Factory**
- 2. Bricks ( Excluding Fly Ash bricks, Sand lime Bricks, Refractory Bricks )**
- 3. Bought leaf Tea Processing Factory**
- 4. Any other industry notified by the State Govt. for inclusion in this list**

FORM-B

**CERTIFICATE FOR DATE OF COMMENCEMENT OF COMMERCIAL PRODUCTION AND FIXED CAPITAL INVESTMENT MADE IN PLANT & MACHINERY UNDER THE WEST BENGAL INCENTIVE SCHEME 2013 for MICRO, SMALL AND MEDIUM ENTERPRISES AS MODIFIED Up To 22.05.2015**

No. \_\_\_\_\_ /

Date :

To

.....  
.....  
.....

With reference to your application in Form–A received on .....under the West Bengal Incentive Scheme-2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015, the date of commencement of commercial production and fixed capital investment made in plant & machinery by the enterprise for the manufacturing item (s) .....: are:

The date of commencement of commercial production :

D	D	M	M	Y	Y	Y	Y

The Fixed Capital Investment made in Plant & Machinery: Rs. \_\_\_\_\_

Place:

**General Manager, DIC/ Dy. Director of M&SSE (Anc) / Officer In Charge, Sub-DIC.**

Date:

Office Seal

**FORM - C**

**Application for Waiver of Electricity Duty under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015**

To

The Director,

Directorate of Electricity Duty, West Bengal

Sir,

..... Proprietor / Partner / Managing Director / Director / Chairman / Authorised Signatory on behalf of the Industrial Unit/ Enterprise known as ..... hereby apply for 'Waiver of Electricity Duty' @ \_\_\_\_\_ % in terms of the provision of the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015 .

**The necessary particulars are given below :**

i) Name of the applicant unit/enterprise :

ii) Office address :

Tel no.

Fax no.

e-mail :

iii) Factory address :

Tel no.

Fax no.

e-mail.

iv )Category of the entrepreneurs(Please tick) : Women / SC / ST/ Minority Community/Others

v) Manufacturing item

:

- vi) Commencement of production :  
(to be certified by the General Manager,  
District Industries Centre )
- vii) Name of the Agency from which electricity supply is taken :
- vii) Period for which Waiver of Electricity Duty is claimed :
- ix) If any part of consumption of electricity is :  
made for residential purpose. If so, details  
of such cases during the period for which  
claim is made.
- x) If there was any closure of the unit during :  
the period of claim. If so, details thereof
- xi) Present status of the Unit :

The particulars furnished here before are according to our books of accounts and records are true to the best of my knowledge and belief.

**Signature of the Applicant**

Date :

Place :

**Name and status of the signatory**

---

Seal of the applicant unit

**Documents to be enclosed :**

- i) Copy of the certificate for the date of commencement of commercial production
- ii) Copy of Entrepreneurs Memorandum (Part-II)
- iii) Copy of documents regarding supply of electricity to the unit :
- iv) Copies of all relevant electricity bills' :
- v) Any other documents, if necessary :
- vi) Copy of SC/ST Certificate (wherever applicable) :.

**FORM-D**

**Format for application for issuing a Certificate showing the Entry Tax paid by the Enterprise for procurement of Plant & Machinery and Raw Materials during the year , for which the Certificate is being issued under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015**

From \_\_\_\_\_ (Name of the Unit)

\_\_\_\_\_ (Address)

To : The Commissioner, Commercial Taxes,s

West Bengal.

[Add regional addresses where necessary]

Sir,

I am to request you to issue a certificate to the General Manager, DIC,\_\_\_\_\_/ Dy. Director of M&SSE(Anc), Sub D I C, Durgapur / Officer-in-Charge, Sub-DIC, Siliguri, certifying the particulars detailed herein below for grant of Refund of Entry Tax in terms of provision of West Bengal Incentive Scheme 2013 for MSMEs as modified up to 22.05.2015 .

(i) Name & address of the unit :

(ii) Item of manufacture :

(iii) Details of the Plant & Machinery:  
procured and installed for the  
approved Project

(iv) Entry Tax paid by the unit on : Rs.\_\_\_\_\_ (Rupees \_\_\_\_\_  
Goods mentioned at Sl. No. \_\_\_\_\_)

(iii) above for the year\_\_\_\_\_

(v) Details of raw materials :  
procured for the approved project

(vi) Entry Tax paid by the unit on goods :Rs.\_\_\_\_\_ (Rupees \_\_\_\_\_  
Mentioned at Sl. No. (v) above for \_\_\_\_\_)  
the year \_\_\_\_\_

(vii) Name and address of the Dealer :

(viii) Name of the Bank Branch and  
Bank Account No. through which  
the payments were made

(ix) Registration Certificate No. of the :  
Dealer under WBST Act ,1994/  
WBVAT Act,2003/ CST Act,1956/  
W.B. Entry Tax Act, 2012

(x) Date of commencement of commercial production:

I duly certify that all the facts and figures furnished above are correct .

Date :

Signature of the applicant

Place :

Name and Status of the Signatory

Seal of the applicant unit/enterprise

**Documents to be attached :**

- a) Copy of E.M. Part-II
- b) Copy of the certificate for the date of commencement of commercial production



## FORM-E

**Format for application for issuing a Certificate showing the VAT & CST paid by the Enterprise during the year , for which the Certificate is being issued under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015**

From \_\_\_\_\_ (Name of the Unit)

\_\_\_\_\_ (Address)

To : The Commissioner, Commercial Taxes,

West Bengal.

[Add regional addresses where necessary]

Sir,

I am to request you to issue a certificate to the General Manager, DIC, \_\_\_\_\_ / Dy. Director of M&SSE(Anc), Sub D I C, Durgapur / Officer-in-Charge, Sub-DIC, Siliguri, certifying the particulars detailed herein below for grant of Refund of VAT & CST in terms of provision of West Bengal Incentive Scheme 2013 for MSMEs as modified up to 22.05.2015 .

(i) Name & address of the unit :

(ii) Name of the goods manufactured in West :

Bengal in my own unit and itemwise

production during the financial year \_\_\_\_

(iii) Tax paid by the unit on Goods :

mentioned at Sl. No. (ii) above under the

West Bengal VAT Act,2003 and CST Act,

1956 for the year\_\_\_\_\_

(a) VAT paid by the unit in respect of: Rs.\_\_\_\_\_ (Rupees \_\_\_\_\_)

Goods manufactured by it

and sold in West Bengal.

(b) Central Sales Tax paid by the unit in respect of goods manufactured by it and sold outside West Bengal. : Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

(iv) Name and address of the Dealer

(v) Name of the Bank Branch and Bank Account No. through which the payments were made

(vi) Registration Certificate No. of the Dealer under WBST Act, 1994/ WBVAT Act, 2003/ CST Act, 1956/ W.B. Entry Tax Act 2012 :

(vii) Date of commencement of commercial production:

I duly certify that all the facts and figures furnished above are correct .

Date : Signature of the applicant

Place : Name and Status of the Signatory

Seal of the applicant unit/enterprise

**Documents to be attached :**

- a) Copy of E.M. Part-II
- b) Copy of the certificate for the date of commencement of commercial production

**FORM - F**  
Office Seal

NO.-----/

Date:

**Recommendation for availing of Waiver of Electricity Duty under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015**

**To**  
**The Director,**  
**Directorate of Electricity Duty, West Bengal**

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**Sub: Certificate for Commencement of Commercial Production and entitlement for Waiver of Electricity Duty under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015**

Sir,

M/s \_\_\_\_\_ having EM-II No. \_\_\_\_\_ dated \_\_\_\_\_ has commenced its commercial production as a \*new unit/ second/third unit of the existing industrial unit on \_\_\_\_\_ and has been found to be entitled to Waiver of Electricity Duty on the electricity consumed for its manufacturing activity during the period from \_\_\_\_\_ to \_\_\_\_\_ under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises as modified up to 22.05.2015

Sl.No.	Item of manufacture	Annual Capacity		
		*New/Existing	*2 <sup>nd</sup> / 3 <sup>rd</sup>	Total

Yours faithfully,

General Manager, DIC/ Dy. Director of  
M&SSE (Anc) / Officer In Charge, Sub-DIC.

\*strike out whichever is not applicable

NO.-----/

Date:

Copy forwarded for information to:

1. The Director, MSME, WB
2. M/s \_\_\_\_\_

General Manager, DIC/ Dy. Director of  
M&SSE (Anc) / Officer In Charge, Sub-DIC.