

**OPERATIONAL GUIDELINES FOR
REIMBURSEMENT OF NET STATE GOODS AND SERVICE TAX (SGST)
FOR MULTIPLEX UNDER IPR-2015**

(See Para 5.4.6 of IPR 2015 and Industries Dept. Resolution No. IND-HI2-POL-0003-2016-5248/I., Bhubaneswar, Dated the 18th. August, 2020)

1. Short Title: - Operational guidelines for reimbursement of net State Goods and Service Tax for Multiplex Cinema Halls under Industrial Policy Resolution, 2015.
2. Extent: - It shall extend to the whole of the State of Odisha.
3. Commencement: - It shall be effective from the 1st Day of July 2017.
4. Terms and Expressions: - Terms and expressions used in this operational guideline shall have the same meaning as in Industrial Policy Resolution, 2015 notified vide Industries Department Resolution No.5700-XIV-HI-111/2014/I dated 24.08.2015, subsequent amendments made vide Industries Department Resolution No. IND-HI2-POL-0003-2016-5248 / I., Bhubaneswar, the 18th. August, 2020 and the Odisha Goods and Services Tax Act, 2017.
5. Definitions / Explanations
 1. "SGST for Multiplex" means the SGST payable by Multiplex Cinema Hall movie house, film house, Film Theater or picture house under Odisha Goods and Services Tax Act, 2017.
 2. A **multiplex** is a **cinema, movie house, film house, Film Theater or picture house** complex with multiple screens, typically more than one screen within a single complex.

6. Policy Provisions:-

Para 5.4.6 of IPR 2015 as amended vide notification No. 5248 / I., Bhubaneswar, Dated 18th. August, 2020

5.4.6 Net SGST reimbursement instead of Entertainment Tax w. e .f. 01.07.2017.

*a) New Multiplex Cinema hall of at least 3 screens with minimum capital investment of Rs.3.00 crores and above with modern projection system, sound system, air conditioning, shall be eligible for reimbursement of 100% of **net State Component of GST paid in cash their GSTR-3B return for the balance period out of eligibility period of five (5) years for units starting operation before July 01,2017 or five (5) years from the date of commencement of operation for the units starting operation on or after July 01, 2017.***

*b) Existing cinema hall upgraded to a multiplex and modernised with minimum investment of Rs. one crore be eligible for reimbursement of 100% of **net State Component of GST paid in cash their GSTR-3B return for the balance period out of eligibility period of five (5) years for units starting operation before July 01, 2017 or five (5) years from the date of commencement of operation for the units starting operation on or after July 01, 2017.***

7. Eligibility:-

7.1 New Multiplex Cinema hall of at least 03 Screens with minimum capital investment of Rs.3.00 crores & above with modern Projection system, Sound system, Air conditioner, where first fixed capital investment commences after the effective date of this IPR.

7.2 The existing cinema hall that has commenced operation before the effective date of this IPR is upgraded to a multiplex and modernized with minimum investment of rupees one crore, where first fixed capital investment commences after the effective date of this IPR for such up gradation and modernization.

7.3 Eligible units which has availed Entertainment Tax/net SGST reimbursement under any scheme of the State Govt (GoO) or the Govt. of India (Gol) or Govt. Agencies or any Financial Institutions, it shall be eligible for the differential benefit only.

7.4 Eligible units can choose to avail a particular incentive under either this policy or the sectoral policy.

7.5 The eligibility for this incentive shall be certified by OFDC and 100% reimbursement of Entertainment Tax/ net SGST to be allowed for five years from the date of commencement of operation / from the date of commencement of operation after up gradation and modernization.

8 Time frame for filing application: -

8.1 Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.

8.2 The eligible Multiplex Cinema Halls shall file Application for its period(s) of claim since introduction of GST **year-wise up to year 2019-20** within **six months** from the date of Notification of this Operational Guidelines. The claim for net SGST reimbursement for subsequent eligible year(s) i.e. from **year 20-21 onwards** shall be filed **annually** within six months from the end of respective financial year.

9 Procedure:-

9.1 **Eligible units** shall file application in the prescribed form appended to this operational guideline at Annexure -'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure -'B' within the prescribed time limit as per the following category-

1. **Micro, Small & Medium Enterprises** shall file application in duplicate with General Manager, RIC / DIC

2. **Large Industries** shall file application **in triplicate** with **Managing Director, IPICOL**
Copies of the documents as indicated in the checklist shall be self
- attested by Proprietor / Managing Partner / Managing Director /
Authorized Signatory.
- 9.2 On receipt of application, the acknowledgement as prescribed at Annexure- 'C' shall be dispatched to the applicant / applicant unit duly signed by the authorized officer / General Manager, RIC / DIC / IPICOL on the day of receipt.
- 9.3 Application for reimbursement of net SGST for multiplex shall be submitted with requisite document along with copy of eligibility certificate issued by OFDC within the prescribed time limit. The entrepreneur shall approach OFDC for issue of such eligibility certificate on commencement of Operation and OFDC shall certify the eligibility in the format prescribed at annexure- "D" within 15 days, if found eligible.
- 9.4 The eligibility certificate if not issued by OFDC, one set of application along with requisite documents will be send by respective RIC / DIC / IPICOL to OFDC and OFD C after examining the eligibility will return the application to RIC / DIC / IPICOL with required certify the eligibility in the format prescribed at annexure- "D" if found eligible within 10 days of receipt of application.
- 9.5 RIC / DIC / IPICOL shall verify the eligibility, working status & veracity of facts concerning the claim for reimbursement of net SGST for multiplex and recommend one set of application with all requisite documents in the format prescribed at Annexure- "E" to the Jurisdictional CT & GST Circle Head of the State Government under intimation to Directorate of Industries, Odisha **within 3 days.**
- 9.6 The Jurisdictional CT & GST Circle Head of the State Government shall verify actual amount of SGST paid in cash by the unit in GSTR-3B return during the period of claim and certify the amount for reimbursement to the Directorate of Industries within 7 days from receipt application from RIC / DIC / IPICOL in the format prescribed at Annexure - "F" irrespective of whether the applicant unit is assigned to the State Tax or Central Tax Jurisdiction
- 9.7 Considering the eligibility & working status of the unit, necessary sanction for reimbursement of Net SGST for multiplex shall be issued by the Director of Industries, Odisha in favour of the applicant unit in the Format prescribed at Annexure- G' within next **3 days under intimation** to Commercial Tax authority / IPICOL / RIC / DIC / OFDC.
- 9.8 In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit as early as possible or within 30 days of receipt of application by concerned General Manager, RIC / DIC / IPICOL / OFDC / D.I Odisha in the format prescribed at Annexure – 'H'.
- 10 Disbursement- Disbursement of sanctioned amount for reimbursement of net SGST for multiplex of shall be made by **Director of Industries, Odisha**, the Disbursing Agency, within a period of 30 days after receipt of funds under intimation to **RIC /DIC / IPICOL.**
- 11 **Maintenance of Records:-**

The receipt / approval / sanction / rejection / disposal of claim of unit shall be monitored both electronically & manually at RIC / DIC / Directorate of Industries, Odisha level.

12 Recovery:-

12.1 The Reimbursement of net SGST for multiplex and or any part thereof shall be **suspended** / recoverable with penal interest as decided by the authority on following events as per terms of undertaking made by the unit in the body of application form.

1. If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or availed in excess of the reimbursement actually admissible for whatsoever reason.
2. If the industrial unit (Multiplex) goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of this incentive.
3. If eligibility of the unit ceases / discontinue during the period of this incentive.

13 Miscellaneous :-

13.1 RIC / DIC / CT & GST Circle Head / Directorate of Industries, Odisha / IPICOL / OFDC / Financer, jointly / single, may inspect the industrial unit, if felt necessary.

13.2 Industrial Unit shall furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / IPICOL / Directorate of Industries, Odisha during the period of incentives.

13.3 Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the RIC / DIC / IPICOL / Directorate of Industries, Odisha by the unit.

13.4 Cessation / discontinuation of eligibility during the incentive period may be reported by RIC / DIC / IPICOL/ OFDC to Directorate of Industries, Odisha

13.5 Time limit prescribed in this guideline is of working days only.

14 . This has been concurred in by Finance Department vide their File No. FIN-ES2-TAX-0001-2020.

GOVERNMENT OF ODISHA
INDUSTRIES DEPARTMENT

Memo No. 6513 /I., Bhubaneswar, dated 12/10/2020
IND-HI2-GUID-0018-2015

Copy forwarded to All Department/All Heads of Departments/All PSUs/All Revenue Divisional Commissioners/All Collectors/All DICs/All RICs/ Head, Portal Group, IT Centre, Secretariat, Bhubaneswar/All Section of Industries Department/Guard File for information & necessary action.

Joint Secretary to Government.
12/10/2020

APPLICATION FOR REIMBURSEMENT OF NET SGST FOR MULTIPLEX UNDER INDUSTRIAL POLICY RESOLUTION –2015.

Application received after the due date / incomplete in any respect shall be liable for rejection
(Strike out whichever is not applicable).

M/s. _____

At/PO _____

Dist. _____

(Location of the Industrial Unit)

GSTIN _____

To

The General Manager,

Regional Industries Centre / District Industries Centre -----

The Managing Director,

IPICOL, IPICOL House,

Janpath, Bhubaneswar.

Sub: Application for Reimbursement of net SGST for multiplex under IPR-2015.

Sir,

In accordance with the provisions laid down in Industrial Policy Resolution – 2015 and its operational guidelines, the claim is submitted with following particulars for reimbursement of net SGST for multiplex under provisions enunciated at Para 5.4.6 of IPR-2015 for the period _____.

| | | | |
|---|---|---|--|
| 1 | Category of the Unit | : | |
| a | Micro / Small / Medium Enterprises / Large Industries | | |
| b | New Multiplex Cinema Hall / Existing Cinema Hall up graded to a multiplex & modernized | : | |
| c | Priority Sector- Tourism & Hospitality (Para 6.11 of Odisha Tourism Policy-2013) | : | |
| d | Pioneer Unit under IPR-2015 | | |
| 2 | Address of Registered office | : | |
| 3 | Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited) | : | |
| 4 | Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory | : | |
| 5 | E M / IEM /PC/ I L No. and date | : | |

| | | | | | | |
|----|--|--|-----------------------|---------------|---|--|
| 6 | Activity | | New | | Up-graded to multiplex & modernized | |
| | | | : Item Quantity Value | | Item Quantity Value | |
| 7 | Employment generated | | : | | | |
| 8 | Date of Operation (New / Up-graded to multiplex & modernized) | | : | | | |
| 9 | Date of first fixed capital investment i.e. land / building / plant & machinery and balancing equipment. (New / Up-graded to multiplex & modernized) | | : | | | |
| 10 | Total capital investment (Head-wise) | Schematic provisions | As on date | On completion | On account of Up-gradation to multiplex & modernized) | |
| | a | Land & land development | | | | |
| | b | Building & Civil construction | | | | |
| | c | Electrification & electrical installations | | | | |
| | d | Plant & Machinery | | | | |
| | e | Other fixed assets of permanent nature | | | | |
| | f | Margin money for Working Capital | | | | |
| | | Total | | | | |
| 11 | Means of Finance | | : | New | Up-gradation to multiplex & modernized | |
| | Internal sources | | | | | |
| | Financial Institution | | | | | |
| | Name of the Financial Institution | | | | | |
| | Date of sanction of Term loan | | | | | |
| | Amount of term loan availed | | : | | | |
| 12 | Registration Number & Date (Issued by Tax Authority under GST) i.e. GSTIN | | : | | | |
| | a | Admission fees & Tax collection | : | | | |

| | | | |
|-----|--|---|--|
| | authorization certificate under Odisha Goods & Services Tax Act, 2017 | : | |
| 13 | Certificate granted by District Administration to New Multiplex Cinema Hall / Existing Cinema hall up-graded to Multiplex and modernised for operation No & Date | | |
| 14 | Period of Reimbursement of net SGST for multiplex requested | | |
| 15 | Subsidy on Entertainment Tax /Net SGST / Reimbursement of Entertainment Tax/ net SGST availed from GoO / Gol / Govt. Agencies / Financial Institution earlier. Mention the period & quantum of benefit availed | | |
| 16 | Differential benefit claimed (Mention details of claim) | | |
| 17. | Bank Account No. | | |
| 18. | IFSC Code & MICR Code of the Bank branch | | |

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

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha Industrial Policy –2015 and its operational guidelines.

I hereby undertake to repay / surrender the incentives or any part thereof availed with penal interest as decided by the authority-

1. If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or availed in excess of the reimbursement actually admissible for whatsoever reason.
2. If the industrial unit goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of this incentive.
3. If eligibility of the unit ceases / discontinue during the period of this incentive.

I hereby certify that this enterprise / unit has not applied / availed the incentive claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby certify that reimbursement of net SGST claimed here is **exclusively on exhibition of Cinema by the Multiplex Cinema Hall.**

I hereby undertake to furnish its audited Financial statements and other periodical statements of each financial year to the DIC / RIC / Directorate of Industries, Odisha during the period of incentive.

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

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

Date-

CHECK LIST

Copies of documents to be attached with the application shall be self-attested by Proprietor / Managing Partner/Managing Director / Authorized Signatory
(Strike out whichever is not applicable)

| | |
|----|---|
| 1 | Entrepreneurs Memorandum- I / Entrepreneurs Memorandum- II / IEM / Industrial License |
| 2 | Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person. |
| 3 | Certificate of registration under Indian Partnership Act 1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association) under Company Act-1956 |
| 4 | Certificate of eligibility issued by OFDC in favour of New Multiplex Cinema Hall / Existing Cinema Hall up graded to Multiplex and modernized |
| 5 | Approved DPR / Project Profile / Scheme –as the case may be for New Multiplex Cinema Hall / Existing Cinema Hall up graded to Multiplex and modernized |
| 6 | Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in case of New Multiplex Cinema Hall / Existing Cinema Hall up graded to Multiplex and modernized |
| 7 | Certificate on Date of Operation in case of New Multiplex Cinema Hall / Existing Cinema Hall up graded to Multiplex and modernized |
| 8 | Admission fees & Tax collection authorization certificate under The Odisha Goods and Services Tax Act 2017 |
| 9 | Certificate granted by District Administration to New Multiplex Cinema Hall / Existing Cinema Hall up graded to Multiplex and modernized for operation No & Date |
| 10 | Term loan sanction order of OSFC / Banks / FI (New Multiplex Cinema Hall / Existing Cinema Hall up graded to Multiplex and modernized) |
| 11 | Quantum & period of reimbursement of Entertainment Tax/ net SGST availed from GoO / Gol / Govt. Agencies / Financial Institution earlier / undertaking on non-availment of reimbursement of Entertainment Tax/ net SGST availed from GoO / Gol / Govt. Agencies / Financial Institution earlier as applicable |

Annexure –C
(FOR OFFICE USE)

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- / MAGING DIRECTOR, IPICOL,
IPICOL HOUSE, JANPATH, BHUBNESWAR

Letter No.----- / Date-----

Acknowledgement

(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for ----- under the provisions of INDUSTRIAL POLICY RESOLUTION –2015 and its operational guidelines along with documents mentioned below from M/s----- At/PO----- Dist. _____ on dt. -----through post / person/online.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, **RIC/ DIC-----** / IPICOL
with seal & date-----

Annexure –C

(TO BE DISPATCHED TO THE APPLICANT)

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- / MAGING DIRECTOR, IPICOL,
IPICOL HOUSE, JANPATH, BHUBNESWAR

Letter No.----- / Date-----

Acknowledgement

(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for ----- under the provisions of INDUSTRIAL POLICY RESOLUTION –2015 and its operational guidelines along with documents mentioned below from M/s----- At/PO----- Dist. _____ on dt. -----through post / person/online.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, **RIC/ DIC----** / IPICOL
with seal & date-----

OFFICE OF THE MANAGING DIRECTOR,
ODISHA FILM DEVELOPMENT CORPORATION,
Buxibazar, Cuttack
(Strike out whichever is not applicable)

No----- Date -----

Certificate of Eligibility

This is to certify that M/s. _____ At/PO _____ Dist. _____ (Location of the new Multiplex Cinema Hall / Existing Cinema Hall upgraded to multiplex and modernized) bearing EM- II / IEM No----- Date----- is a new Multiplex Cinema Hall / Existing Cinema Hall upgraded to multiplex and modernized having ----- Screens (at least 03 Screens) with modern Projection system, Sound system, Air conditioner. It has commenced the first fixed capital investment on----- (after the effective date- ----) and the capital investment amounts to Rs.----- crores, (minimum capital investment of Rs.3.00 crore & above / one crore above)

It is a working unit and eligible for 100% reimbursement of net SGST starting from the date of its commissioning / operation ----- (date) under the provisions of IPR-2015.

Date

Signature of

Managing Director, OFDC

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- / MAGING DIRECTOR, IPICOL,
IPICOL HOUSE, JANPATH, BHUBNESWAR

Letter No.----- / Date-----

(Strike out whichever is not applicable)

From

Sri- -----

General Manager, RIC /DIC ----- /

Managing Director,
IPICOL, IPICOL House, Janpath, Bhubaneswar.

To

The CT & GST Circle Head,
-----Circle,

Sub:- Recommendation of Application of M/s ---- for reimbursement of net SGST for
Multiplex under IPR-2015.

Sir,

M/s ----- At----- PO----- Dist----- GSTIN_____ bearing EM –
II / IEM-II/PC No----- Dt.----- has commenced operation on ----- and has
made application in the prescribed format with requisite documents on dt. ----- for
reimbursement of net SGST for Multiplex under the provisions of IPR-2015 and its
operational guidelines.

The IPR applicability of the unit, working status & veracity of facts concerning the
claim for reimbursement of net SGST for Multiplex has been verified and found that the unit
is entitled for 100% reimbursement of net SGST for a period of five years as a new unit /
existing Cinema Hall upgraded to a multiplex and modernized under the provisions IPR-
2015.

The captioned unit has undertaken to have availed / not availed reimbursement of
Entertainment Tax / GST/ Reimbursement of net SGST availed from GoO / Gol / Govt.
Agencies / Financial Institution earlier to the extent of Rs. ----- / ---- % / for ----- years.
The differential of benefit comes to -----.

One set of application in the format prescribed with all requisite documents are
furnished herewith for issue of Certificate for reimbursement of net SGST in favour of
captioned unit.

Yours faithfully,

Enclos. 1.

2.

3.

General Manager, RIC /DIC - - - / Managing Director, IPICOL

Memo No. _____ / dated

Copy to the Director of Industries, Odisha, Cuttack for information & necessary
action.

General Manager, RIC /DIC - - - / Managing Director, IPICOL

Annexure-F

OFFICE OF THE CT & GST CIRCLE, _____

Letter no----- Date-----

(Strike out whichever is not applicable)

Certified that Sri/ Smt.....proprietor/ partner/ Managing Director
of M/s.....GSTIN_____Regn. No.....has paid
net SGST of Rs.....(in words) Rupeesfor tax period
fromto.....

Signature of CT & GST Circle Head
In charge of Circle
With Seal & date

OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA

(Strike out whichever is not applicable)

Sanction Order

Order No. _____ / Date: _____

1. Sanction is hereby accorded for hundred percent reimbursement of net SGST paid / differential benefit / for Rs. _____ In words (Rupees _____) only for the period from _____ to _____ i.e. (mention period) (From the date of commencement of production to the end of financial year / 2nd Financial Year / 3rd Financial Year / 4th Financial Year / 5th Financial Year / 6th (If operation starts in between the 1st Financial Year) Financial Year in favour of M/s. _____ At: _____ PO: _____ Dist.: _____ under provisions of Para 5.4.6 of IPR, 2015.

2. The amount sanctioned here is within / equal to the net SGST paid.

3. Further, the benefit is applicable only net SGST paid towards New Multiplex Cinema hall / existing cinema halls satisfying the eligibility criteria.

4. The eligibility for this incentive has been duly certified by OFDC in favour of the captioned unit.

Director of Industries, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Sri _____ Proprietor / Mg Partner / Mg Director / Authorized Signatory of M/s----- At: _____ PO _____ Dist.: _____ for information.

Director of Industries, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Commissioner, CT & GST, Odisha, Cuttack / CT & GST Circle, _____ for information & necessary action.

Director of Industries, Odisha

Memo No. _____ Dt. _____

Copy forwarded to General Manager, RIC / DIC _____ for information and necessary action.

Director of Industries, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Managing Director, IPICOL, IPICOL House, Janapath, BBSR for information and necessary action.

Director of Industries, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Secretary to Government, Industries Department / MSME Department for information.

Director of Industries, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Record Keeper / Guard File for information.

Director of Industries, Odisha

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- / INDUSTRIAL PROMOTION AND
INVESTMENT CORPORATION OF ODISHA LIMITED, IPICOL HOUSE, JANPATH,
BHUBANESWAR. / ODISHA FILM DEVELOPMENT CORPORATION, BUXIBAZAR,
CUTTACK / OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK.

Letter No.----- / Date-----

(Strike out whichever is not applicable)

To

Sri _____
M/s. _____
At _____
PO _____
Sub-Division _____
Dist. _____
(Location of the Industrial Unit)
GSTIN _____

Sir,

This is to inform that your application for -----

--filed on dt. _____ under IPR-2015 is rejected due to following reasons.

(Specify the reasons)

- 1.
- 2.
- 3.
- 4.

Signature of General Manager, RIC / DIC----- /
Authorized Officer of the IPICOL / OFDC
Director of Industries, Odisha
with seal & date-----.

