

**GOVERNMENT OF ODISHA
INDUSTRIES DEPARTMENT**

RESOLUTION

No. 3058 /I., Bhubaneswar, Dated 29/4/2024
IND-HI2-GUID-0001-2022

**OPERATIONAL GUIDELINES FOR REIMBURSEMENT OF
CAPITAL INVESTMENT SUBSIDY ON ENVIRONMENT FRIENDLY INFRASTRUCTURE
UNDER IPR- 2022**

(See Para 4.5.6 of IPR 2022)

1. **Short Title:** - Operational guidelines for reimbursement of Capital Investment Subsidy on Environment friendly infrastructure under Industrial Policy Resolution, 2022.
2. **Extent:** -It shall extend to the whole of the State of Odisha.
3. **Commencement:** - It shall come into force from the "Effective Date" of Industrial Policy Resolution, 2022 i.e. 01.12.2022.
4. **Terms and Expressions:** -Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in Industrial Policy Resolution, 2022.
5. **Definitions / Explanations:** -
 - i. Green Buildings certified by Indian Green Building Council (IGBC)
 - ii. Waste Water Treatment Facilities certified by appropriate authority including Indiana **Department** of Environmental Management (IDEM)
 - iii. Effluent Treatment Plant certified by SPCB, Odisha
 - iv. Deep sea discharge facility certified by SPCB, Odisha
 - v. Zero liquid discharge certified by SPCB, Odisha
 - vi. ZLD implies that the industries not discharging any effluent, either on the land or in the water body or at any other place i.e recycling the same in the process entirely without releasing any effluent.

6. Policy Provisions-

4.5.6. Environment Friendly Infrastructure Incentives: -

a. To support sustainable green practices across new & existing industrial units in Priority and Thrust Sectors, a subsidy of 25% of the investment in new plant & machinery and the cost of new technical civil works will be provided for the following green measures up to the maximum total **limit of Rs. 10 crore** per industrial unit:

- I. Green Buildings
- II. Waste Water Treatment Facilities
- III. Effluent Treatment Plant
- IV. Deep sea discharge facility

- b. New and Existing Industries in Thrust and Priority Sectors practicing at least 100% waste water recovery through Zero Liquid Discharge (ZLD) by setting up of new facilities as certified by Odisha State Pollution Control Board (OSPCB) shall be provided up to 50% of capital subsidy on cost of relevant equipment up to a maximum **limit of Rs.10 crore** per industrial unit.

7. Eligibility: - Industrial units satisfying definition and falling under –

7.1 New/ existing industrial unit in Priority or Thrust Sector

7.2 Migrated industrial unit treated as new industrial unit in Priority or Thrust Sector.

7.3 Industrial unit in operation with valid, CTO from the Board along with the environment friendly infrastructure / ZLD are eligible to apply

7.4 CTE from SPCB and other statutory clearance related to environment (for industries which is ready to operation)

8. Time frame for filing application: -

8.1 The eligible Industrial unit shall file Application in prescribed form for reimbursement of CIS within 1 year from the date of operationalization of the environment friendly infrastructure / ZLD / Pollution Control and other Equipment.

8.2 Secretary, Industries Department shall be competent to condone the delay in submission of application up to one year, i.e., application of claim received within **twenty-four months** from the date of operationalization of the environment friendly infrastructure / ZLD. Further delay in such claim shall be considered by Chief Secretary for condonation. Condonation of delay shall be considered for the reasons beyond the control of industrial unit.

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

9 Procedure: -

9.1 Industrial units satisfying the eligibility 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' & Undertaking prescribed at Annexure A-1 as per the following category

New and existing Micro, Small & Medium Enterprises under Thrust/Priority Sector shall file application in triplicate with **General Manager, DIC** whereas **New and existing large industries in Thrust and Priority Sector** shall file their application in triplicate with **MD, 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, DIC or MD, IPICOL on the day of receipt. General Manager, DIC or MD, IPICOL may authorize any of his officers for the purpose.

9.3 After receipt of the application from the industrial unit, **DIC /IPICOL** will check the eligibility and veracity of facts concerning the claim and **transmit** one set of application with relevant documents indicating the date of production to the concerned authorities of **State Pollution Control Board (SPCB)** for certification

verification of environment friendly infrastructure / ZLD within **3 days** from the date of receipt of application.

9.4 The SPCB shall furnish the required certificate in prescribed format at **Annexure- D** within **15 days** of receipt of application with relevant documents from DIC/ IPICOL to Director of Industries, Odisha under intimation to IPICOL / concerned DIC.

9.5. After receipt of the recommendation from OSPCB, DI, Odisha will verify the details and convene the State Level Sanctioning Committee meeting for approval of the proposal.

10 Sanction: -

a) Sanction for reimbursement of eligible amount of CIS on environment friendly infrastructure / ZLD paid may be accorded in favour of eligible Units by a State Level Sanctioning Committee constituted as below;

"State Level Sanctioning Committee (SLSC)" means a committee comprising of:

Sl. No	Designation	Position
1	Principal Secretary, Industries	Chairman
2	Representative from Finance Department	Member
3	Representative from MSME Department	Member
4	Senior Environmental Engineer of OSPCB	Member
5	Director of Industries, Odisha	Member
6	Joint Director of Industries/ Additional Director of Industries	Member Convener
7	Any other members on approval of chairman.	

b) The sanction order will be communicated to the industrial unit within 7 days from the date of sanction by the SLSC by Director of Industries in the format as prescribed in the **Annexure-E**.

11 Disbursement: -Disbursement of sanctioned amount for reimbursement of CIS on Environment friendly infrastructure or on ZLD shall be made by Director of Industries, Odisha;

i) in two equal installments, the 1st installment immediately after approval of SLSC and 2nd installment shall be disbursed after completion of one year of continuous operation of environment friendly infrastructure / ZLD after furnishing a certificate from the SPCB.

ii) Further, the disbursement may be deferred if the unit or environment friendly infrastructure / ZLD is found closed and may be affected on resumption of production.

12 Rejection: - In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit within 30 days of determination of eligibility by the respective agencies in the format prescribed at **Annexure – 'F'**.

13 Recovery: -The amount disbursed towards reimbursement of CIS on environment friendly infrastructure / ZLD and/ or any part thereof shall be recoverable under the provision of OPDR Act as arrear of land revenue, unless refunded within one month from date of order issued to this effect by DI, Odisha.

- (A) If the information furnished is found to be false/ incorrect / misleading or misrepresented and there has been suppression of facts / materials or disbursement in excess of the amount actually admissible for whatsoever reason.
- (B) If the industrial unit goes out of production 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 incentives.
- (C) If any part of Plant & machinery is disposed of and not reported which affects the maximum limit of CIS on environment friendly infrastructure / ZLD reimbursement during the period of incentives.

14. The eligible units under the scheme may be identified by DIC / DI Odisha well in advance. If any unit is found to be deliberately furnishing wrong / false information, the incentives provided shall be withdrawn from under intimation to IPICOL/ Industries Department / Director of Industries, Odisha / General Manager, DIC as the case may be.

15. Miscellaneous: -


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

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

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

16. The views of Finance Department in this regard have been obtained vide their OSWAS File No. FIN-ES2-MISC-0002-2023 and these Operational Guidelines have been concurred by State Pollution Control Board, Odisha.

By order of the Governor


29/04/24

Principal Secretary to Government
Industries Department

Memo No. 3059 /I., Bhubaneswar, dated 29/4/2024

Copy forwarded to All Departments/ All Heads of Departments / All Revenue Divisional Commissioners/ All Collectors/ All DICs/ All Sections of Industries Department (except HI-II Section and IMU Section)/ Guard File for information & necessary action.


29.04.2024
Special Secretary to Government.

Memo No. 3060 /I., Bhubaneswar, dated 29/4/2024

Copy forwarded to the Member Secretary, OSPCB / Managing Director, IDCO/ Managing Director, IPICOL/ Managing Director, Odisha Film Development Corporation/ Director of Industries, Odisha for kind information & necessary action.


Special Secretary to Government.
29.04.2024

Memo No. 3061 /I., Bhubaneswar, dated 29/4/2024

Copy forwarded to IMU Section, Industries Department for information & necessary action with a request to upload the Resolution in the website of Industries Department.


Special Secretary to Government.
29.04.2024

**APPLICATION FOR REIMBURSEMENT OF CAPITAL INVESTMENT SUBSIDY ON
ENVIRONMENT FRIENDLY INFRASTRUCTURE UNDER IPR- 2022**

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)

To

The General Manager,
District Industries Centre - - - - -

The Managing Director, IPICOL, Bhubaneswar

Sub: Application for reimbursement of Capital Investment Subsidy on environment friendly infrastructure under IPR- 2022

Sir,

In accordance with the provisions laid down in Industrial Policy Resolution –2022 and its operational guidelines, the claim is submitted with following particulars.

1	Category of the Unit	:	
	A New /Existing Industrial Unit under Thrust & Priority Sector		
	B Migrated industrial unit treated as new industrial unit		
	C Rehabilitated sick industrial unit treated at par with new industrial unit		
	D Existing Industrial Unit taking up expansion / modernization / diversification as defined in IPR		
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	Production Certificate No. and date	:	
6	Items of manufacture / activity	:	Original
			Item (s) Quantity Value

		After expansion / modernization / diversification		
		Item	Quantity	Value
7	Date of operation of the Environment Friendly Equipment	:	Original- E / M/ D-	
8	Date of first fixed capital investment i.e., land / building / plant & machinery and balancing equipment.	:	Original- E / M/ D-	
9	Investment in Pollution Control Equipment/ environment friendly infrastructure	:	Original	E /M /D
10	Name of the Environment friendly Infrastructure operated	:		
11	Total investment made in above infrastructure			
12	Certification no date by competent authority	:		
13	A/c No. of the Industrial unit			
14	Name of Bank Branch with IFSC code & MICR No			

I, Sri _____ s/o _____ at present _____ (designation) of M/S _____ (name of the industrial unit) 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 IPR-2022 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-

- (i) If the information stated above is found to be false/ incorrect / misleading or misrepresented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- (ii) If the industrial unit goes out of production 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 incentives.
- (iii) If any part of Plant & machinery/ Pollution Control Equipment is disposed of and not reported which affects the maximum limit of CIS on environment friendly infrastructure / ZLD in reimbursement during the period of incentives.

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

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

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

Place-
Date-

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

UNDERTAKING

(Strike out whichever is not applicable)

From

M/s. _____
At/PO _____
Dist. _____

- i) I / We hereby undertake that claim for reimbursement of CIS on environment friendly infrastructure / ZLD for Rs. ----- (in words).
- ii) I / We shall abide by the terms and conditions prescribed under the provisions of Industrial Policy Resolution, 2022 and its operational guidelines.
- iii) I / We shall repay the CIS on environment friendly infrastructure / ZLD or any part thereof with penal interest as decided by the authority,
- (a) If the information stated in the application & supporting documents is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- (b) If the industrial unit goes out of production 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 incentives.
- iv) This industrial unit has not applied / availed CIS on environment friendly infrastructure / ZLD in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I / we shall furnish its audited financial statements and other periodical statements of each financial year to the DIC / Directorate of Industries, Odisha during the period of incentives

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

Date-

Annexure B

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	Production Certificate/PMT/EM-II or approval of DSWCA/SLSWCA/HLCA
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 Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of Association & Article of Association) under Company Act-1956
4	Priority or Thrust Sector Certificate
5	DPR of the environment friendly infrastructure / ZLD
6	Document in support of date of first investment in fixed capital i.e., land / building / plant & machinery and balancing equipment in respect of Original / Expansion / Modernisation / Diversification
7	Appraisal & approval documents in support of E/M/D as defined in IPR
8	List of Pollution Control Equipment used.
9	OSPCB certification for validity of the Environment Friendly Equipment
9	Undertaking in the format prescribed at Annexure A-1
10	Certificate from IGBC, IDEM which ever applicable.

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- / MD, IPICOL

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

Acknowledgement

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

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for re-imbusement of CIS for the environment friendly infrastructure / ZLD under the provisions of INDUSTRIAL POLICY RESOLUTION – 2022 and its operational guidelines along with documents mentioned below from M/s----- At/PO-----
---Dist. ___ on dt. -----through post / person.

List of documents

- 1.
- 2.
- 3.

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

Annexure –C

(TO BE DISPATCHED TO THE APPLICANT)

OFFICE OF THE GENERAL MANAGER, DIC----- / MD, IPICOL

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

Acknowledgement

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

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for reimbursement of CIS for the environment friendly infrastructure / ZLD under the provisions of INDUSTRIAL POLICY RESOLUTION–2022 and its operational guidelines along with documents mentioned below from M/s-----
---- At/PO-----Dist. _____ on dt. -----through post / person.

List of documents

- 1.
- 2.
- 3.

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

VALUATION OF COST OF PLANT & MACHINERY

(Strike out whichever is not applicable)

To,
MD IPICOL / GM DIC,

1. We have verified the Plant & Machinery acquired by M/s ----- located at ----- bearing PMT / EM-II / PC No----- Dt. ----- and the valuation of Plant & machinery unit vis-à-vis schematic provisions till commencement of production is given here under.

Sl.	Items of Fixed assets	Original		E / M / D	
		As per Scheme /DPR	Actual expenditure incurred	As per Scheme /DPR	Actual expenditure incurred
1	Plant & Machinery				
2					
3					
4					
5					
6					
	Total				

2. Justification for excess investment, if any. --

Certified that the Environment friendly infrastructure installed by the unit is up to the standard to contribute necessary support to environment in following/s;

- i. Green Buildings certified by Indian Green Building Council (IGBC)/SPCB
- ii. Waste Water Treatment Facilities certified by appropriate authority including Indiana **Department** of Environmental Management (IDEM) /SPCB
- iii. Effluent Treatment Plant certified by SPCB, Odisha
- iv. Deep sea discharge facility certified by SPCB, Odisha
- v. Zero liquid discharge certified by SPCB, Odisha

(Excess investment without proper justification shall not be considered for calculation for the purpose of reimbursement of CIS on the environment friendly infrastructure / ZLD)

Signature of Member Secretary,
State Pollution Control Board
with seal & date.

DIRECTOR OF INDUSTRIES, ODISHA
(Strike out whichever is not applicable)

Sanction Order

Order No. _____ / Date: _____

1. Sanction is hereby accorded for **twenty five percent / fifty percent** reimbursement of CIS on the environment friendly infrastructure / ZLD paid for Rs. _____ In words (Rupees _____) only for the period from _____ to _____ the date of commencement of Production/function/operationalisation of the environment friendly infrastructure / ZLD in favour of M/s. _____ At: _____ PO: _____ Dist.: _____ under provisions of Para ----- of IPR,2022

2. The amount sanctioned here is the cost of plant & Machinery/equipment or additional cost of Plant & machinery/equipment for the environment friendly infrastructure / ZLD.

3. The unit falls under the category of -

New Industrial unit under Thrust or Priority Sector /Migrated industrial unit treated as new industrial unit under Thrust or Priority Sector / Existing Industries in Thrust or Priority Sector taking up expansion / modernization / diversification as defined in IPR 2022.

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 General Manager, DIC _____ / Managing Director, IPICOL, Bhubaneswar Odisha 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, DIC----- /
INDUSTRIAL PROMOTION AND INVESTMENT CORPORATION OF ODISHA LIMITED,
IPICOL HOUSE, JANPATH, BHUBANESWAR. /
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)

Sir,

This is to inform that your application for sanction CIS for environment friendly infrastructure under Thrust or Priority Sector filed on dt. _____ under IPR-2022 is **rejected** due to following reasons.

(Specify the reasons)

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

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