

**GOVERNMENT OF ODISHA
INDUSTRIES DEPARTMENT**

RESOLUTION

File No. PT3-IND-HI2-GUID-0001-2022 **Letter No.** 2515 /I., **Date** 30/3/2026

REVISED OPERATIONAL GUIDELINES ON

**REIMBURSEMENT OF PREMIUM PAID / REFUNDED FOR CONVERSION OF
LAND FOR INDUSTRIAL USE**

[Para 4. 5.1 (d) of IPR - 2022]

1. **Short Title:** - Operational guidelines on reimbursement of premium paid towards conversion of land for industrial use.
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 here, shall have the same meaning as in Industrial Policy Resolution, 2022 and amendments thereof.
5. **Policy Provisions (after amendment vide resolution dt. 21.01.2024): -**

Para- 4. 5.1(d) of Industrial Policy Resolution, 2022

New industrial units in Priority and Thrust sectors and existing industrial units in Priority and Thrust sectors taking up expansion/ modernization/ diversification will be granted 100% exemption under the provisions of clause-C of Section-73 of Orissa Land Reforms (OLR) Act, 1960 from payment of premium, leviable under provisions of clause-C of Section 8(A) of the OLR Act 1960 on production of eligibility certificate from the Director of Industries, Odisha for Large Industries and Medium Enterprises and G.M, RIC/DIC for Micro and Small Enterprises. In case the aforesaid eligible industrial unit has paid the conversion fees upfront, it will be eligible for reimbursement of the same after commercial production.

6. Eligibility: -

- a. New Micro, Small & Medium Enterprises and Large Industries in Priority and Thrust sectors and existing industrial units in Priority and Thrust sectors taking up expansion/ modernization/ diversification
- b. Migrated industrial unit in Priority and Thrust sectors treated as new industrial.
- c. Existing MSME or Large Industries taking up expansion / modernization /diversification in Priority and Thrust sectors as defined in IPR

- d. Industrial unit that has availed this incentive under any scheme of the State Govt. or the Central Govt. or any Financial Institution(s), it shall be eligible for the **differential** amount of benefit only.

7. **Time frame for filing application: -**

7.1 Eligible Industrial unit shall file its claim complete in all respect for Reimbursement of Premium paid for conversion of land to industrial kism within **one year** from Date of Commercial Production or within six months from the date of notification of this amended operational guidelines whichever is later.

7.2 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** after date of starting first commercial production. Further delay in such claim shall be considered by Chief Secretary for condonation. Condonation of delay shall be considered separately for the reasons of delay beyond the control of industrial unit.

8. **Procedure: -**

- a. Eligible industrial unit in Trust or Priority sector claiming reimbursement of premium paid or surrendered or refunded the conversion fees exempted under earlier IPRs after exercising their option to be treated as New Priority or Thrust Sector Industrial Unit under IPR 2022 shall submit 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'** in duplicate to the GM, DIC for MSMEs or MD, IPICOL for Large Industries.
- b. Copies of the documents as indicated in the checklist shall be self - attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory.
- c. On receipt of application with copies of relevant documents, the acknowledgement as prescribed at **Annexure-'C'** shall be dispatched to the applicant by DIC / IPICOL on the day of receipt. The GM, DIC /MD, IPICOL may authorize any of his officers for the purpose.
- d. DIC/ IPICOL shall examine the eligibility, assess the quantum of land to be utilized for industrial purpose vis-à-vis quantum of land converted for industrial use and calculate the actual amount of premium paid towards conversion of exact land used for industrial purpose. After examination of veracity of facts and eligibility of the unit for the actual amount to be reimbursed, for which DIC / IPICOL shall refer to the receipt / challan submitted by the company and/or cross check with concerned Tahasildar to ascertain the actual amount of premium paid or surrendered. There after IPICOL shall transmit one set of Application of Large industrial unit with copies of relevant documents **to the Director of Industries, Odisha** within **30 days** under intimation to industrial unit and Industries Department. In case of MSMEs, GM, DIC will sanction as per the format prescribed at **Annexure – ' D'** within **30 days** for reimbursement of conversion fees.
- e. Director of Industries, Odisha shall examine the eligibility and **sanction**

the sanction order for disbursement of funds to Industries Department with a copy to IPICOL.

- f. Industries Department shall sanction and disburse the funds to the unit through DBT with confirmation of bank details of the concerned unit.

9. Rejection: - In case of **rejection** of application at IPICOL / DIC / Director of Industries, Odisha, the reasons of rejection shall be communicated to the applicant unit by the concerned authority as early as possible or within a maximum period of **35 days** of receipt of application by IPICOL/DIC from the claimant unit in the format prescribed at **Annexure – ' E'**.

10. Miscellaneous: -

10.1 MD, IPICOL GM, DIC / Director of Industries, Odisha may inspect the industrial project site individually / jointly, if felt necessary with prior approval of Government.

10.2 The amount of exemption allowed shall be recoverable with penal interest as decided by the authority if the information furnished is found to be false/ incorrect /misleading or mis-represented and there has been suppression of facts / materials or allowed in excess of the amount actually admissible for whatsoever reason.

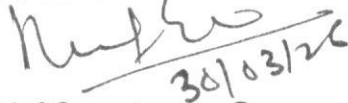
10.3 The delay in implementation of the project beyond the control of the entrepreneur may be condoned on a case-to-case basis by Empowered Committee constated under the provisions of IPR 2022.

10.4 The receipt of the amount paid upfront by the industries towards conversion fees u/s 8A of OLR Act,1960 shall be ascertained from the concerned Tahsildar, in writing by the Industries Dept before reimbursement of the same.

10.5 Where any doubt arises regarding implementation of these rules, the same shall be referred to Government of Odisha in the Industries Department whose decision shall be final and binding on all the parties as envisaged under Para 10 (e) of IPR-2022.

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

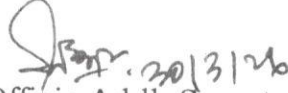
By order of the Governor



Additional Chief Secretary to Government
Industries Department

Memo No. 2516 /I., Bhubaneswar, dated 30/3/2026

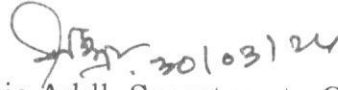
Copy forwarded to All Departments/ All Heads of Departments/ All Revenue Divisional Commissioners / All Collectors/ All DICs / All Sections of Industries Department except HI-II Section and IMU Section/ Guard File for information and necessary action.

 30/3/26

Addl. Director & Ex-Officio Addl. Secretary to Govt.

Memo No. 2517 /I., Bhubaneswar, dated 30/3/2026

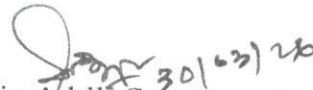
Copy forwarded to the Managing Director, IDCO/ Managing Director, IPICOL/ the Managing Director, OFDC/ Director of Industries, Odisha for kind information and necessary action.

 30/03/24

Addl. Director & Ex-Officio Addl. Secretary to Govt.

Memo No. 2518 /I., Bhubaneswar, dated 30/3/2026

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

 30/03/26

Addl. Director & Ex-Officio Addl. Secretary to Govt.

Annexure- A

**APPLICATION FOR REIMBURSEMENT OF PREMIUM PAID / REFUNDED FOR
CONVERSION OF LAND FOR INDUSTRIAL USE.**

(Para 4. 5.1 (d) of IPR - 2022)

Application received incomplete in any respect shall be liable for rejection

(Strike out whichever is not applicable)

From:

M/s. _____

At _____

PO _____

Dist. _____

To

Managing Director,

IPICOL, Bhubaneswar

General Manager, DIC, _____.

Sub: Reimbursement of premium paid / Refunded for conversion of land for industrial use under the provisions of Industrial Policy Resolution, 2022 and amendment.

Madam/Sir,

In accordance with the provisions laid down in Industrial Policy Resolution, 2022, its operational guidelines, claim for reimbursement of premium paid for conversion of land for industrial use under the provisions of Industrial Policy Resolution, 2022 is submitted with following particulars.

1	Category of the Unit	:	
	New Micro / Small / Medium Enterprises / Large Industries in Thrust or Priority Sector / Existing Industrial units (Micro / Small / Medium Enterprises / Large Industries in Thrust or Priority Sector) taking up Expansion / modernization / diversification.		
2	Thrust Sector / Priority Sector		

3	Address of Registered office	:			
4	Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)	:			
5	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory	:			
6	Date of first fixed capital investment i.e., land / building / plant & machinery and balancing equipment.	:			
7	Migration Certificate in case of migrated unit	:			
8	Production Certificate No. and date	:			
9	Items of manufacture / activity	:	Item	Quantity	Value
			(I)		
			(ii)		
10	Date of first commercial production	:			
11	Location & Present status of the Project	:			
12	Cost of the Project (New / Existing & E/M/D)	:			
13	Area of Land required for the unit as per DPR / Project report	:			
14	Area of Land actually converted to industrial Kisam	:			
15	Amount of Conversion Fees Paid / Refunded for migration (With receipt no./challan no. and date)	:			
16	Particulars of Land converted	:			
	Mouza		Khata No		Plot No
					Area
					Earlier Kisam

I, Sri _____ s/o _____ at present _____ (designation) of M/S _____ 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 Industrial Policy 2022 and its operational guidelines

I shall repay the amount of exemption allowed with penal interest as decided by the authority if the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or allowed in excess of the amount actually admissible for whatsoever reason.

Copies of relevant documents in support of information / facts furnished above are **enclosed** here with.

Enclosure :-

1.

2.

Date-

Signature of the Proprietor / Managing Partner/ Managing Director /

Authorized Signatory in full and on behalf of M/s-----

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
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	Document in support of date of first investment in fixed capital of industrial unit i.e., land / building / plant & machinery
5	Certificate of Priority Sector / Thrust Sector Status
6	Certificate of Migration to IPR 2022
7	Appraisal & approval in support of expansion / modernization / diversification
8	Land documents with land particulars converted for industrial use.
9	Valid statutory clearances / approvals / permissions for authorities including OSPCB, as applicable
10	Copy of the receipt/s towards payment of Premium to Government / Tahasildar for conversion of land OR copy of challan in proof of refund/surrender of the conversion fees exempted earlier
11	Assessment report for actual land required for the unit, if any
12	Details of Bank Account

Annexure -C
(FOR OFFICE USE)

OFFICE OF THE MANAGING DIRECTOR, IPICOL

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

Acknowledgement

(To be issued 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-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 with seal & date-----

Annexure -C

(TO BE DISPATCHED TO THE APPLICANT)

OFFICE OF THE MANAGING DIRECTOR, IPICOL

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

Acknowledgement

(To be issued 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 -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 with seal & date-----

OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK.

SANCTION LETTER

Lt. No. ----- Dt-----

(Strike out whichever is not applicable)

To

M/s. _____

At PO _____

Sub-Div. _____

Dist. _____

(Location of the Industrial Unit / Registered Office Address)

Sub: Sanction of reimbursement of premium paid / refunded towards conversion of land for industrial use under provisions of IPR 2022.

Ref: Your application for reimbursement of premium paid towards conversion of land dated _____

Dear Sir,

We are pleased to inform you that your application for reimbursement of premium paid towards conversion of land for industrial use under provisions of IPR 2022 for claim of Rs _____ (Rupees _____) actually premium paid towards conversion of land is sanctioned subject to eligibility as Priority / Thrust sector unit as per provision of IPR 2022.

1. The said sanction of subsidy is subject to the following conditions in addition to the conditions prescribed under the scheme.
2. From the evidence furnished by you vide Receipt / Challan No _____ dated _____ has been estimated as actually paid / refunded.
3. Based on the above, the amount of Reimbursement of premium to which you are entitled to is determined as Rs. _____.
4. The above sanctioned can be disbursed in full subject to availability of funds in appropriate head of account or receipt of funds from Industries Department.
5. You shall have to furnish advance stamped receipt in triplicate for disbursement on the following proforma on the letterhead of the unit.

"Received with thanks from _____ sum of Rs. _____ (Rupees _____) only by cheque / draft No. _____ dated _____ or through DBT on account of Reimbursement of land conversion charges/premium.

6. You shall also have to produce a Certificate on the working status of your unit duly countersigned by the concerned GM, DIC/ MD, IPICOL.
7. Details of valid Bank Account for reimbursement of the sanctioned amount as per the format below;

BANK DETAILS OF BENEFICIARY/ EMPLOYEE/Vendor/ Payee etc.

Sl No	Beneficiary name (Name of the Industries)	Account Type	Beneficiary bank Account No & IFSC Code	MICR No	Amount to be Paid	Mobile no linked to the bank A/c	e-Mail

I hereby declared that I authorize the Drawing & Disbursing Officer to electronically credit my entitlement / claim to the Bank account and other details furnished above which are true and correct to the best of my knowledge.

(Signature, Name, designation, Address, Contact No, E-mail, Mobile No etc.)

Yours faithfully,

Director of Industries, Odisha,

Memo No----- Date-----

Copy forwarded to Additional Secretary, Industries / Managing Director, IPICOL/ GM, DIC, _____ for information and necessary action.

Director of Industries, Odisha

Annexure-E

(Strike out whichever is not applicable)

OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK / THE
MANAGING DIRECTOR, IPICOL

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

From:

To

Sri _____

M/s _____,

At _____ P.O. _____

Dist. _____

This is to inform that –

The application for reimbursement of premium paid towards conversion of land for industrial use under the provisions of Industrial Policy Resolution, 2022 made by M/s _____ bearing PC No. _____ dt. _____ **is rejected** due to following reasons.

(Specify the reasons)

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

(Signature)