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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 and Small Scale Enterprises and Textiles

No. 59-MSET(III)/155-07/2011

Dated the 3rd February, 2014

NOTIFICATION

The Governor is pleased to sanction the implementation of a new Incentive Scheme for Micro, Small & Medium Enterprises in West Bengal in the following manner with an eye to promoting growth and development of such enterprises in the State.

1. Short Title :

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

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 WBIS 2013 for MSMEs, 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2013 in the whole of West Bengal and shall remain in force for a period of five years ending on 31st March 2018, if not withdrawn/ amended earlier by a Notification in the official Gazette to that effect.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, 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 for which Eligibility-cum-Registration certificate has been issued under WBIS-2013 for MSMEs. Such projects should be approved before implementation of the projects by any Directorate under the Deptt. of Micro & Small Scale Enterprises & 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.
- (vi) "Existing Industrial Unit" means a micro, small or medium enterprise which has started production before 1st 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 1st April, 2013 and filed EM(Part-II). If an existing industrial unit sets up a branch as second/ third unit etc. in different location 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 1st April, 2012 subject to other conditions laid down in paragraph-7 of WBIS-2013 for MSMEs.

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 know how 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, 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 shall generally be applicable to all micro , small and medium enterprises in the manufacturing sector which have started production on or after 1st 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 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.

- 7.1 Any micro, small or medium unit/enterprise in the manufacturing sector shall be eligible for incentives under WBIS-2013 for the MSMEs excluding those mentioned in the negative list of industries at annexure 'E' subject to the fulfillment of the conditions specified below:-
- (i) A micro, small or medium enterprise claiming to be eligible for incentive(s) available under the WBIS- 2013 for MSMEs shall commence its production within the period of the Scheme and shall duly apply to the General Manager, District Industries Centre in Form No. I annexed hereto for obtaining Eligibility-cum-Registration Certificate within 12 (twelve) months from the date of commencement of production or from the date of this Notification whichever is later.

Explanation

A micro, small or medium enterprise which will commence its production on 29.03.2018 shall duly apply within 28.03.2019 to the General Manager, District Industries Centre concerned in prescribed form stated hereinabove for obtaining Eligibility-cum-Registration Certificate.

- (i) The unit/enterprise shall file Entrepreneurs Memorandum (Part - II).
- (ii) The project will be covered by a detailed feasibility report / project prepared for the purpose and approved in terms of Sub-para 7.1 (v).
- (iii) The unit/enterprise will obtain Eligibility-cum-Registration Certificate from the General Manager, District Industries Centre.
- (iv) A new project should be approved before its implementation by any Directorate under the Department of Micro and Small Scale 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, issue of Eligibility-cum-Registration Certificate 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 subject to fulfillment of terms and conditions of the Scheme.
- (vi) The enterprise will duly execute an affidavit on non-judicial stamp paper of Rs.100/- or more duly notarized by Notary Public 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 atleast five years from the date of commencement of 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 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 applications in prescribed forms to the General Manger of District Industries Centre after commencement of production, praying for Eligibility cum Registration Certificate under WBIS-2013 for MSMEs and for grant of incentives under the Scheme after obtaining Eligibility cum Registration Certificate.

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, Cooch Behar and Sundarban Areas of South and North 24 Parganas districts.

9. State Capital Investment Subsidy

- 9.1 An eligible micro or small enterprise located in Zone C & D 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

Small Enterprise

Zone C- 15% of the Fixed Capital Investment

Zone D -30% 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.

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 – 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 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 :- 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 enterprises x 25
100

- 10.2 The interest subsidy will be payable annually subject to submission of a statement / certificate (in annexure-A) by the lending Bank / Financial Institution to substantiate that the unit has paid the due interest to the institutions 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 production.

Zone C & D – 75% waiver of electricity duty on the electricity consumption for 5 years from the date of commencement of 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 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 production subject to a maximum of Rs. 25.00 lakh per year or Rs.1.25 crore in 5 years.

Zone – D – 100% waiver of electricity duty on the electricity consumption for 5 years and 75% waiver from the 6th year upto 10th year from the date of commencement of 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 area for five years from the date of commencement of 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 - 100%

- 14.2 An eligible medium enterprise located in Zone – B, C and D 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 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 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 production or 75% of Fixed Capital Investment whichever reaches earlier.

Zone -D - 90% VAT refund paid for eight years from the date of commencement of 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 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 - 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, 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 and sub-para 23.3 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 Micro and small enterprises which have started production on or after 01-01-2013 and before 01.04.2013 and filed EM(Part-II) within three months from the date of commencement of production and have not applied for Eligibility cum Registration Certificate under WBIS 2007, will be allowed to apply within six months from the date of this notification for registration and EC. This will be governed by the West Bengal Incentive Scheme 2007.

- 23.4 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.
- 23.5 In the event of WBST Act, 1956/ WBVAT Act, 2013 / CST Act, 1956 / Entry Tax Act being replaced by any other Act, the provision of the Scheme will apply mutatis mutandis even after the new Act comes into force.

This scheme is issued with the concurrence of the Finance Department vide their U.O. No. 408 dated : 20.01.2014

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

1. A micro, small or medium enterprise claiming to be eligible for incentive under WBIS2013 for MSMEs shall duly apply to the General Manager, District Industries Centre concerned for Eligibility-cum-Registration Certificate in the manner as specified in sub-para 7.1 (l)
2. On receipt of application for Eligibility-cum-Registration Certificate 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 production and Fixed Capital Investment made by it and on being satisfied that the same is in order in terms of the provisions of WBIS 2013 for MSMEs, the General Manager, District Industries Centre concerned shall issue Eligibility-cum-Registration Certificate in favour of the enterprise. If any application is found to be not eligible for incentives under the WBIS 2013 for MSMEs, 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 Annexure-B 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.

4. (a) An eligible enterprise shall apply to the Commissioner of Commercial Taxes, West Bengal in Annexure-C 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 alongwith 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.
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. An eligible unit/ enterprise, after receipt of Eligibility-cum-Registration Certificate from the District Industries Centre may apply to the General Manager, District Industries Centre in the following forms for the incentives for which it may be entitled under the WBIS 2013 for MSMEs except waiver of Electricity Duty for which it may apply to the Director, Directorate of Electricity Duty in Form No. IV :
 - (i) In Form II for State Capital Investment Subsidy
 - (ii) In Form III for Interest Subsidy on Term Loan
 - (iii) In Form IV for Waiver of Electricity Duty
 - (iv) In Form V for Power Subsidy
 - (v) In Form VI for Subsidy for Energy Efficiency
 - (vi) In Form VII for Subsidy on Stamp Duty and Registration Fee
 - (vii) In Form VIII for Refund of Entry Tax
 - (viii) In Form IX for Refund of Value Added Tax (VAT) & Central Sales Tax (CST)

- (ix) In Form X for Subsidy for Water Conservation / Environment Compliance
 - (x) In Form XI for Subsidy for Standard Quality Compliance
 - (xi) In Form XII for Subsidy for Work Force Welfare Assistance
 - (xii) In Form XIII for Subsidy for Patent Registration
7. On receipt of application for item wise incentive from an enterprise, the General Manager, District Industries Centre concerned shall scrutinize, enquire into the claims and cause physical inspection of enterprise and on being satisfied shall approve the admissible amount of incentive in favour of the enterprise as early as possible and inform the applicant of the quantum of admissibility of incentive.
8. The General Manager, District Industries Centre will place the requisition of funds to the Director, M&SSE, West Bengal, for approved amount of incentives.
9. (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 execute a legally enforceable agreement/ bond 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 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 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 the execution of an agreement bond 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.
10. 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.
11. 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.
12. 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.

Form - I

Application of a Micro and Small Scale Unit/ Enterprise for Eligibility cum Registration Certificate under the West Bengal Incentive Scheme-2013 for Micro, Small & Medium Enterprises

[To be submitted in duplicate to the General Manager, District Industries Centre / Dy. Director MSSE(Anc.), Sub-DIC, Durgapur / Officer in charge, Sub-DIC, Siliguri]

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 (against which the Application for ECRC is being made) is for (please tick any)
 - (a) Establishment of a new unit :
 - (b) Establishment of a branch as second / : 2nd unit
 - third unit of the existing unit : 3rd 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 against which Eligibility cum Registration is sought.

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

(Rs. in lakh)			
	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

(Rs. in lakh)		
	Proposed	Approved
Share Capital: Promoters/Financial Institutions/ Public		
Term Loan: Financial Institutions/Banks		
Unsecured Loans		
Other (if any)		
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 Eligibility-cum-Registration
certificate is sought)

Item of manufacture

Annual Capacity

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

<u>Item of manufacture</u>	<u>Annual Capacity</u>				
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 potential in the project	:				
Managerial	:				
Factory Workers	:				
Other Workers	:				
10. Whether the location conforms to WBPCB norms	:				
11. Category under which the project falls (please tick)	: <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px 10px;">GREEN</td> <td style="padding: 2px 10px;">RED</td> <td style="padding: 2px 10px;">ORANGE</td> <td style="padding: 2px 10px;">SPECIAL RED</td> </tr> </table>	GREEN	RED	ORANGE	SPECIAL RED
GREEN	RED	ORANGE	SPECIAL RED		
12. Estimated daily requirement of water and source of supply	:				
13. Specific item for which ECRC is sought :					
Under the West Bengal Incentive Scheme 2013 for MSMEs (Please tick)					
(i) State Capital Investment Subsidy	:				
(ii) Interest Subsidy on Term Loan	:				
(iii) Waiver of Electricity Duty	:				
(iv) Subsidy on Stamp Duty and Registration Fees	:				
(v) Power Subsidy	:				
(vi) Others (specify)	:				
14. Whether the enterprise was accorded Eligibility cum Registration Certificate under any of the State Incentive Schemes (please tick)	: <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px 10px;">2000</td> <td style="padding: 2px 10px;">2004</td> <td style="padding: 2px 10px;">2007</td> <td style="padding: 2px 10px;">2008</td> </tr> </table>	2000	2004	2007	2008
2000	2004	2007	2008		
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.

Declaration

CERTIFIED that the statements made by us in the application are true to the best of my knowledge and belief.

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

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 sanction 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 licences (wherever applicable.)
14. Copy of first electricity bill (wherever applicable)
15. Copy of acknowledgement of EM Part-II.
16. Any other documents, if necessary.

**FORM OF ELIGIBILITY CUM REGISTRATION CERTIFICATE
UNDER WBIS-2013 FOR MSMEs.**

No. _____/

Date :

To
.....
.....
.....

With reference to your application in Form-I received on
..... your unit is found to be eligible for the following subsidy and is
registered under the West Bengal Incentive Scheme-2013 for Micro, Small and
Medium Enterprises for the manufacturing item (s) :

Nature of Subsidy	
(i)	State Capital Investment Subsidy
(ii)	Interest Subsidy on Term loan
(iii)	Waiver of Electricity Duty
(iv)	Subsidy on Stamp Duty and Registration fee
(v)	Power Subsidy
(vi)	Others (Please specify)

The Registration No. of the Enterprise is

W	B								
---	---	--	--	--	--	--	--	--	--

The date of commencement of production of the enterprise is :

And

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

Rs. _____

(Rs. in lakh)

D	D	M	M	Y	Y

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

Date :

Office Seal

N.B. The Registration Number will comprise of 10 digits – 2(WB) as the State Code, 2 as District Code, 1 as to identify the Micro , Small or Medium Enterprises and 5 for continuous serial number for the enterprise starting from 00001 to 99999.

Form - II

**Application for Grant of State Capital Investment Subsidy
under the WBIS 2013 for MSMEs.**

To
The General Manager/Officer-In-Charge
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

State Capital Investment Subsidy of Rs. under the
existing terms and conditions of WBIS-2013 for MSMEs.

- 1) Entrepreneurship Memorandum (Part-II)
No. & Date
- 2) Registration No. under :
WBIS 2013 for MSMEs.
- 3) Category of the entrepreneurs : Women / SC / ST / Minority Community /
(Please tick) Others

Project Cost (Please attach statement showing the details)

	Approved Cost	Actuals
Plant , Machinery etc.		
Land		
Building		
Engineering fees		
Miscellaneous fixed assets		
Preliminary & pre operative expenses		
Margin Money for working capital		
TOTAL		

4) Means of finance

	Approved Cost	Actual
(i) Equity Share Capital		
(ii) Preference Share Capital		
(iii) Term loans		
(iv) Unsecured loans		
(v) Internal cash accruals		
(vi) Others, if any		
TOTAL		

5) Fixed capital investment made on plant & machinery

- 6) (a) Amount of State Capital Investment :
Subsidy claimed in terms of the Provisions
of the Scheme.
- (b) Additional subsidy (wherever applicable) claimed :
- 7) (a) Date of commencement of production :
(b) Employment generated :

I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme if the amount of State Capital Investment subsidy are found to have been disbursed in excess of the amount actually admissible for whatsoever reason.

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

Date :

Signature of the applicant

Place :

Name and Status of the Signatory

Seal of the Unit / Enterprise

Documents to be enclosed :-

- 1) A copy of the Approved Project Report.
- 2) A copy of loan sanction letter issued by the Financial Institution/Bank.
- 3) Auditor's/ Chartered Accountant's Certificate for utilization of fund.
- 4) A certificate from a Chartered Accountant as per Annexure – I.
- 5) A certificate in respect of fixed assets as per Annexure – II.
- 6) Copy of Entrepreneurs Memorandum (Part-II).
- 7) Copy of Eligibility -cum - Registration Certificate under WBIS 2013 for MSMEs.
- 8) Copy of loan disbursement letter.
- 9) A list of Plant & Machinery with original value alongwith copies of bills, money receipts.
- 10) Copy of SC/ST Certificate (wherever applicable)
- 11) Any other documents, if necessary.

Annexure – I

Certificate to be issued by a Chartered Accountant.

I/We hereby certify from the examination of the accounts and other relevant records of the applicant M/S.
that I/We have found the statements made and particulars furnished by the applicant in Form No : II annexed hereto to be correct according to the books and records maintained by the applicant in the ordinary course of business subject to the following remarks.

Signature of the Chartered Accountant

Name of the Firm

Registration No.

Date :

Place :

Seal of the Chartered Accountant.

Annexure – II

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 Managing Director/Director/Secretary of the Unit/
Enterprise.**

1. We hereby certify that we have checked the above statement of fixed assets with the books of accounts, the invoices and other records maintained by M/s. as produced towards and the information and explanations given and found the same to be true and in accordance therewith.
2. We also certify that M/s. have acquired and installed the abovementioned assets during the period from to in respect of the project at
3. We further certify that the value of aforesaid items of fixed assets has been taken, to the extent paid for, upto /from to and no certificate is raised against in the books of the company.

Signature with Seal of Statutory Auditors.

Form – III

Application for Interest Subsidy on Term Loan under West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises.

To
The General Manager/Officer In Charge,
District Industries Centre/Sub DIC
....., West Bengal.

Sir,

I, son of
..... Proprietor / Partner / Managing Director/ Chairman
/ Authorised Signatory on behalf of the unit/enterprise known as
hereby apply for grant of Interest Subsidy of Rs.....
(Rupees), only during the period
from _____ to _____ in terms of the provisions of the West Bengal
Incentive Scheme 2013 for Micro, Small and Medium Enterprises.

The necessary particulars are furnished below :-

- i) Registration No. under WBIS 2013 for MSMEs issued by DIC/ Sub DIC :
- ii) EM (Part-II) number and date :
- iii) Date of commencement of production :
- iv) Loans disbursed by bank(s)/financial institutions. :
 - (a) Term Loan :
 - Amount : Date :
 - (b) Name(s) and Address(es) of the banks / financial institution(s) / sanctioning/dispersing the loan. :

v) Payment of interest made to bank/FI

(a)

(b)

Amount paid _____ on _____

I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme, if the amount of Interest Subsidy is found to be disbursed in excess of the amount actually admissible whatsoever the reason.

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

Date :

Name of the applicant

Place :

Name and status of the signatory

Seal of the applicant unit/enterprise

Documents to be enclosed :

1. Copy of Entrepreneurs Memorandum (Part-II).
2. Copy of Eligibility cum Registration Certificate under WBIS-2013 for MSMEs.
3. A certificate from bank/financial institution as per Annexure – A.
4. Any other documents, if necessary.

Annexure – A

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> <u>(Rs.)</u>
---------------------------	----------------------	-------------------------	--

Term Loan

Total

Date :

Signature

Office Seal :

Address

Form - IV

Application for Waiver of Electricity Duty under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises.

To
The Director,
Directorate of Electricity Duty, West Bengal

Sir,

..... Proprietor / Partner
/ Managing Director / Director / Chairman / Authorised Signatory on behalf of the
Industrial Unit 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.

The necessary particulars are given below :

- i) Name of the applicant unit :
- ii) Office address :
Tel no.
Fax no.
e-mail :
- iii) Factory address :
Tel no.
Fax no.
e-mail.
- iii) Category of the entrepreneurs : Women / SC / ST / Minority
(Please tick) Community / Others
- v) Registration No. under WBIS, :
2013 for MSMEs
- vi) Manufacturing item :
- vii) Commencement of production :
(to be certified by the General Manager,
District Industries Centre)
- viii) Name of the Agency from which electricity :
supply is taken

- ix) Period for which Waiver of Electricity Duty is claimed :
- x) 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. :
- xi) If there was any closure of the unit during the period of claim. If so, details thereof :
- xii) 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.

Date : Signature of the Applicant

Place : Name and status of the signatory

Seal of the applicant unit

Documents to be enclosed :

- i) Copy of Eligibility-cum-Registration Certificate under WBIS-2013 for MSMEs certifying the date of commencement of 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' (to be submitted as and when received)
- v) Any other documents, if necessary
- iv) Copy of SC/ST Certificate (wherever applicable).

Form – V

**Application for Power Subsidy under the West Bengal
Incentive Scheme 2013 for Micro, Small and Medium Enterprises**

To
The General Manager/Officer In Charge
District Industries Centre/Sub DIC
....., West Bengal.

Sir,
..... Proprietor/Partner/Managing
Director/ Chairman / Authorized Signatory on behalf of the unit/enterprise known as
..... hereby apply for Power Subsidy
in terms of the provision of the West Bengal Incentive Scheme 2013 for Micro, Small
and Medium Enterprises.

The necessary particulars are given below :

- i) Name of the applicant unit/enterprises :
- ii) Office address :
Tel no:
Fax no:
e-mail:
- iii) Factory address :
Tel no:
Fax no:
e-mail:
- iv) E.M(Part-II) number and date :
- v) Registration number under WBIS,2013 for :
MSMEs issued by DIC/Sub DIC
- vi) Manufacturing item :
- vii) Date of Commencement of production :
- viii) Name of the Agency from which electricity :
supply is taken.

- ix) (a) Period for which power subsidy is claimed:
- (b) Electricity consumed in KWH :
- (c) Power subsidy claimed :
- x) If any part of consumption of electricity energy is made for residential purpose, the details of consumption are to be given.
- xi) If any closure of commercial operation takes place during the period of claim, the details of such closure period shall be given.
- xii) Present status of the unit :

Date : Signature of the Applicant

Place : Name and status of the signatory

Documents to be enclosed :

- i) Copy of Eligibility –cum- Registration Certification under WBIS 2013 for MSMEs.
- ii) Copy of Entrepreneurs Memorandum (Part II).
- iii) Copy of documents regarding supply of electricity to the unit/enterprise.
- iv) Copies of all Electricity Bills and corresponding money receipts for which the claim is made.
- v) Any other documents, if necessary.

Form - VI

Application for subsidy for Energy Efficiency under West Bengal Incentive Scheme, 2013 for Micro, Small and Medium Enterprises.

To
The General Manager, DIC, / Dy. Director of M&SSE (Ancillary)/
Officer in Charge, Sub/DIC.
....., West Bengal.

Sir,
I,, son / daughter / wife
of..... Proprietor / Partner /
Managing Director / Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby apply for
grant of subsidy for Energy Efficiency in terms of the provisions of the West Bengal
Incentive Scheme, 2013 for Micro, Small & Medium Enterprises. The unit /
enterprise has incurred the expenditure Rs..... (Rupees
.....) towards cost of Energy Audit undertaken by the following
Certified Agency and has also incurred an expenditure of Rs.....
(Rupees) towards cost of
installations for Energy Conservation as per Energy Audit.

The necessary particulars are given below :

- 1) Name of unit/ enterprise :
- 2) Address :
Office Telephone : Factory Telephone :
- 3) Name of the Proprietor / Partner :
- 4) Type of unit / enterprise
(micro / small / medium) :
- 5) No. and date of Entrepreneurs
Memorandum (Part-II) :
- 6) Registration No. under WBIS, 2013 for
MSMEs issued by DIC/ Sub-DIC :
- 7) 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.
8) Name of the Certified Agency/Agencies that has/have undertaken Energy Audit and installations for energy conservation	:	

Date :

Signature of the applicant

Place :

Name and status of the signatory.

Seal of the unit/ enterprise

Documents to be attached :

- a. Copy of E.M. Part-II
- b. Copy of Eligibility –cum-Registration Certificate under WBIS, 2013 for MSMEs.
- c. Copies of relevant bills, money receipts for expenditure incurred towards cost of Energy Audit and installations for energy conservation
- d. Copy of Energy Audit Report/Recommendations of the Certified Agency related to the claim in question.
- e. Details of installations for energy conservation.
- f. Any other documents, if necessary.

Form - VII

**Application for Subsidy on Stamp Duty and Registration Fee
under the West Bengal Incentive Scheme 2013
for Micro, Small and Medium Enterprises.**

To
The General Manger/Officer in Charge
District Industries Centre/ Sub DIC
.....,West Bengal.

Sir,
I, son / daughter,
wife of Proprietor / Partner /
Director / Managing Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby
apply for subsidy on Stamp Duty and Registration fee in terms of the provision under
the WBIS, 2013 for Micro, Small & Medium Enterprises.

The necessary particulars are furnished below :

- i) Name of the applicant unit/enterprise :
- ii) E.M. Part-II number & date :
- iii) Registration No. under WBIS 2013 for MSMEs :
- iv) Location of land and/ or building :
 - a) Name of location
 - b) Municipality/Block
 - c) Post Office
 - d) District
- v) Registration Office
 - a) Name
 - b) Address
 - c) Telephone no
 - d) FAX No.
- vi) Schedule of Land :
 - Area
 - Mouza
 - J. L. No.
 - Dag No.
 - Khatian No.
- vii) Description of building :

- viii) Stamp Duty paid :
ix) Registration fee paid :
x) Percentage of land/ building used for setting
up of the unit/enterprise :
xi) Subsidy claimed on :
 a) Stamp Duty : Rs.
 b) Registration Fee : Rs.

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

Date : Signature of the applicant
Place : Name and Status of the Signatory

Seal of the applicant unit/enterprise

Documents to be enclosed :

1. Schedule of the land.
2. Sketch map of the land/building purchased.
3. Documents showing payment of Stamp Duty and Registration Fee.
4. Copy of Eligibility-cum-Registration Certificate under WBIS 2013 for MSMEs
5. Copy of Entrepreneurs Memorandum (Part-II).
6. Any other documents, if necessary.

Form - VIII

Application for Grant of Refund of Entry Tax under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises.

To
The General Manger/Officer in Charge
District Industries Centre/ Sub DIC
.....,West Bengal

Sir,
I, son / daughter,
wife of Proprietor / Partner /
Director / Managing Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby
apply for granting Refund of Entry Tax of Rs. paid for procurement of
plant & machinery and raw materials for the approved project in terms of the
provision under the WBIS, 2013 for Micro, Small & Medium Enterprises.

The necessary particulars are furnished below :

- i) Name of the applicant unit/enterprise :
- ii) E.M. Part-II number & date :
- iii) (a) Registration No. under WBIS 2013 for MSMEs :
- (b) Date of commencement of production as certified in ECRC under WBIS 2013 for MSMEs. :
- iv) Amount of Entry Tax paid for procurement of plant & machinery for the approved project during the preceding year ending on 31st March. :
- v) Details of Plant & Machinery Indicated in (v) above. :
- vi) Amount of Entry Tax paid for procurement of raw materials for the approved project during the preceding year ending on 31st March :

- vii) Details of raw materials :
Indicated in (vi) above.
- viii) Name of the Bank Branch and Bank Account No.
through which payments were made
- ix) Registration Certificate No. of the Dealer :
under WBST Act, 1994/WBVAT Act, 2003
/ CST Act, 1956/Entry Tax Act,

The particulars furnished hereinbefore are according to our books of accounts and records are true to the best of my knowledge and belief. I / We agree that I / We shall forthwith repay the amount disbursed to the enterprise under the scheme if the amount of refund of entry tax is found to have been disbursed in excess of the amount actually admissible for whatsoever reason.

Date : Signature of the applicant
Place : Name and Status of the Signatory

Seal of the applicant unit/enterprise

Documents to be enclosed

1. Copy of Eligibility-cum-Registration Certificate under WBIS 2013 for MSMEs
2. Copy of Entrepreneurs Memorandum (Part-II)
3. A receipted copy of the application submitted to the Commissioner, Commercial Tax, West Bengal in annexure -B
4. Any other documents, if necessary.

Annexure - B

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.

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 Entry
Tax in terms of provision of West Bengal Incentive Scheme 2013 for MSMEs.

- (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 / Entry Tax Act
- (x) Registration No. of the Enterprise under :
WBIS 2013 for MSMEs certifying the date
of commencement of 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 Eligibility-cum-Registration Certificate under WBIS, 2013 for MSMEs certifying the date of commencement of production.

Form - IX

Application for Grant of Refund of VAT & CST under the West Bengal Incentive Scheme 2013 for Micro, Small and Medium Enterprises.

To
The General Manger/Officer in Charge
District Industries Centre/ Sub DIC
.....,West Bengal

Sir,
I,son / daughter,
wife of Proprietor / Partner /
Director / Managing Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby
apply for granting Refund of VAT & CST of Rs. _____paid in respect of goods
manufactured and sold under the existing terms and conditions of the WBIS, 2013
for Micro, Small & Medium Enterprises.

The necessary particulars are furnished below :

- i) Name of the applicant unit/enterprise :
- ii) E.M. Part-II number & date :
- iii) Registration No. under WBIS 2013 :
for MSMEs.
- vi) (a) Date of commencement of production :
as certified in ECRC under WBIS 2013
for MSMEs
(b) Name of the goods manufactured as per
approved project and item-wise
Production during the financial year
- (v) Amount of VAT paid during the preceding
year ending on 31st March in respect of
Goods manufactured as per approved
project and sold in West Bengal.
- (vi) Amount of CST paid during the preceding
year ending on 31st March in respect of

goods manufactured as per approved project and sold outside West Bengal.

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

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

The particulars furnished hereinbefore are according to our books of accounts and records are true to the best of my knowledge and belief. I / We agree that I / We shall forthwith repay the amount disbursed to the enterprise under the Scheme if the amount of refund of VAT & CST found to have been disbursed in excess of the amount actually admissible for whatsoever reason.

Date :

Signature of the applicant

Place :

Name and Status of the Signatory

Seal of the applicant unit/enterprise

Documents to be enclosed :

1. Copy of Eligibility-cum-Registration Certificate under WBIS 2013 for MSMEs.
2. Copy of Entrepreneurs Memorandum (Part-II)
3. A receipted copy of the application submitted to the Commissioner, Commercial Tax, West Bengal in Annexure - C
4. Any other documents, if necessary.

Annexure - C

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.

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.

- (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: Rs. _____ (Rupees _____) in respect of goods manufactured by it and sold outside West Bengal.
- (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/Entry Tax Act
- (vii) Registration No. of the Enterprise under
WBIS 2013 for MSMEs certifying the date
of commencement of 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 Eligibility-cum-Registration Certificate under WBIS, 2013 for MSMEs certifying the date of commencement of production.

Form - X

Application for subsidy for Water Conservation / Environment Compliance under West Bengal Incentive Scheme, 2013 for Micro, Small and Medium Enterprises.

To
The General Manager, DIC, / Dy. Director of M&SSE (Ancillary)/
Officer in Charge, Sub/DIC.
....., West Bengal.

Sir,
I,, son / daughter / wife
of Proprietor / Partner /
Managing Director / Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby apply for
grant of subsidy for Water Conservation / Environment Compliance in terms of the
provisions of the West Bengal Incentive Scheme, 2013 for Micro, Small & Medium
Enterprises. The unit/ enterprise has incurred the expenditure of Rs.....
(Rupees) for Captive Effluent
Water Treatment Plant for waste water recycling and has also incurred an
expenditure of Rs..... (Rupees)
towards cost of pollution control devices.

The necessary particulars are given below :

- 1) Name of unit/ enterprise :
- 2) Address :
Office Telephone : Factory Telephone :
- 3) Name of the Proprietor / Partner :
- 4) Type of unit/ enterprise
(micro/ small / medium) :
- 5) No. and date of Entrepreneurs
Memorandum (Part-II) :
- 6) Registration No.under WBIS, 2013 for
MSMEs issued by DIC/ Sub-DIC :

7) 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.

Date : _____ Signature of the applicant
Place : _____ Name and status of the signatory

Seal of the unit/ enterprise

Documents to be attached :

- a. Copy of E.M. Part-II
- b. Copy of Eligibility-cum-Registration Certificate under WBIS, 2013 for MSMEs.
- c. Copies of relevant bills, money receipts for expenditure incurred towards cost of Captive Effluent Water Treatment Plant and Pollution Control Devices.
- d. Details of Captive Effluent Water Treatment Plant and Pollution Control Devices.
- e. Any other documents, if necessary.

Form - XI

**Application for subsidy for Standard Quality Compliance
under West Bengal Incentive Scheme, 2013 for
Micro, Small and Medium Enterprises.**

To
The General Manager, DIC, / Dy. Director of M&SSE (Ancillary) /
Officer in Charge, Sub/DIC.
....., West Bengal.

Sir,
I,, son / daughter / wife
of Proprietor / Partner /
Managing Director / Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby apply for
grant of subsidy for standard quality compliance in terms of the provisions of the
West Bengal Incentive Scheme, 2013 for Micro, Small & Medium Enterprises. The
unit/ enterprise has incurred the expenditure of Rs..... (Rupees
.....) for obtaining ISI / BIS / ISO 9000 /
ISO 14000 / ISO 14001 / ISO 18000 Certification.

The necessary particulars are given below :

- 1) Name of unit / enterprise :
- 2) Address :
Office Telephone : Factory Telephone :
- 3) Name of the Proprietor / Partner :
- 4) Type of unit / enterprise
(micro/ small / medium) :
- 5) No. and date of Entrepreneurs
Memorandum (Part-II) :
- 6) Registration No. under WBIS, 2013 for
MSMEs :
- 7) 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.

Date: _____ Signature of the applicant
Place : _____ Name and status of the signatory

Seal of the unit / enterprise

Documents to be attached :

- a. Copy of E.M. Part-II
- b. Copy of Eligibility-cum-Registration Certificate under WBIS, 2013 for MSMEs.
- c. Copies of ISI/BIS/ISO9000/ISO14000/ISO 14001/ISO 18000 Certificate.
- d. Copies of relevant bills, money receipts for expenditure incurred for obtaining ISI/BIS/ISO9000/ISO14000/ISO 14001/ISO 18000 Certificate.
- e. Any other documents, if necessary.

Form - XII

**Application for Grant of Work Force Welfare Assistance under
The West Bengal Incentive Scheme 2013 for
Micro, Small & Medium Enterprises.**

To
The General Manger/Officer in Charge
District Industries Centre/ Sub DIC
.....,West Bengal

Sir,
I,..... son / daughter / wife
of Proprietor / Partner / Director /
Managing Director / Chairman / Authorized Signatory on behalf of the unit/enterprise
known as
hereby apply for grant of Workforce Welfare Assistance of Rs.
(Rupees)
only in terms of the provisions of the West Bengal Incentive Scheme 2013 for Micro,
Small and Medium Enterprises.

The necessary particulars are furnished below :

- i) Name of the applicant unit/enterprise :
- ii) E.M. (Part II) No and date :
- iii) Registration No under WBIS 2013 :
for MSMEs
- iv) Date of commencement of production :
of the unit / enterprise
- v) Employment created in the project :

Category	General	Women	SC	ST
Managerial				
Factory Workers				
Other Workers				
Total				

- vi) Details of Code No allotted to the employer by :
 - a) Regional Provident Fund Commissioner
 - b) Director, Employees State Insurance
- vii) Contribution made by the employer to :
 - a) Employees State Insurance (ESI)
 - b) Employees Provident Fund (EPF)

Month & Year	ESI	EPF
April		
May		
June		
July		
August		
September		
October		
November		
December		
January		
February		
March		
Total		

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

The particulars furnished hereinbefore are according to our books of accounts and records are true to the best of my knowledge and belief. A certificate to this effect from the Regional Provident Fund Commissioner and/or Director, ESI is enclosed.

Date : Signature of the applicant

Place : Name and Status of the Signatory

Seal of the applicant unit/enterprise

Documents to be enclosed :

1. Copy of Eligibility-cum-Registration Certificate under WBIS-2013 for MSMEs.
2. Copy of Entrepreneurs Memorandum (Part-II)
3. Copies of documents regarding contributions made to ESI/EPF
4. A statement showing the names of workers, their age, date of appointment, nature of appointment and nature of work.
5. Certificate from the Regional Provident Fund Commissioner as per Annexure – D.
6. Certificate from the Director, ESI as per Annexure – D.
7. Documents showing the recruitment from Employment Bank of the State.
8. Any other documents, if necessary.

Annexure-D

**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 offor the
year and that the enterprise has contributed the above amount on due date.

Signature

Seal

Date :

Place :

Form - XIII

Application for Incentive for Patent Registration under West Bengal Incentive Scheme, 2013 for Micro, Small & Medium Enterprises.

To
The General Manager, DIC, / Dy. Director of M&SSE (Ancillary)/
Officer in Charge, Sub/DIC.
....., West Bengal.

Sir,
I,, son / daughter / wife
of Proprietor / Partner /
Managing Director / Director / Chairman / Authorized Signatory on behalf of the unit /
enterprise known as hereby apply for
grant of incentive for Patent Registration in terms of the provisions of the West
Bengal Incentive Scheme, 2013 for MSMEs. The unit/ enterprise has spent an
amount of Rs..... (Rupees)
only for Patent Registration for the product(s) it manufactures as per approved
project with the appropriate Authority.

The necessary particulars are given below :

- 1) Name of unit/ enterprise :
- 2) Address and Telephone No. :
Office Telephone : Factory Telephone :
- 3) Name of the Proprietor / Partner/ Directors :
- 4) Type of unit / enterprise
(micro / small / medium) :
- 5) No. and date of Entrepreneurs
Memorandum (Part-II) :
- 6) Registration No. under WBIS, 2013 for
MSMEs :
- 7) Patent Registration No. :

8) Expenditure incurred and subsidy claimed :

Item	Expenditure incurred (in Rs.)	Subsidy Claimed (in Rs.)
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Date : Signature of the applicant
Place : Name and status of the signatory.

Seal of the unit/ enterprise

Documents to be attached :

- a) Copy of E.M. Part-II
- b) Copy of Eligibility –cum-Registration Certificate under WBIS, 2013 for MSMEs.
- c) Copy of documents on fees paid for Patent registration.
- d) Copy of Patent Registration Certificate.
- e) Any other documents, if necessary.

ANNEXURE - E

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