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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
TOURISM DEPARTMENT

NOTIFICATION

No. 36-TW/5T-06/2015

Dated, Kolkata, the 6th January, 2015

WHEREAS, the Governor is of the opinion that it is necessary and expedient to extend a revised set of incentives for promotion of Tourism in the State;

NOW, THEREFORE, in supersession of the incentives in respect of Promotion of Tourism contained in the West Bengal Incentive Scheme 2008 sanctioned under Notification No. 1302-TW/IT-63/08 Dated: 23/09/2008, as amended from time to time, the Governor is pleased to approve and sanction a new Incentive Scheme for Promotion of Tourism Units as under;

1. Short Title:

This scheme may be called *The West Bengal Incentive Scheme, 2015* (hereinafter referred to as the 2015 Scheme) for Tourism Units (hereinafter to as Units) to be set up in the State.

2. Commencement and Duration:

Unless specially mentioned against the respective items of incentives sanctioned under the 2015 Scheme, it shall come into effect on and from the 7th day of January, 2015 in the whole of West Bengal and shall remain valid upto 31st December, 2020.

3. Definitions:

In the 2015 Scheme, unless the context otherwise requires,

- (i) “*State Government*” means the Government of West Bengal and “*Central Government*” means the Government of India.
- (ii) “*W.B.T.D.C.*” means West Bengal Tourism Development Corporation Ltd.
- (iii) “*Tourism Unit*” means a project or a unit under commercial operation related to tourism activities as defined in Annexure I and as may be further notified by the Tourism Department.

- (iv) “*Eligible Unit*” means both a new tourism unit or expansion of an existing unit having a registration certificate issued by the Director of Tourism to this effect and an eligibility certificate issued by the WBTD, or any competent authority as the case may be, provided construction of such project or commercial operation of such unit started on or after the effective date of this incentive scheme.
- (v) “*New Unit*” means a tourism unit with investment in fixed capital assets or commissioned for the first time by an entrepreneur in West Bengal on or after the effective date of this incentive scheme and is duly registered with the Directorate of Tourism.
- (vi) “*Existing Unit*” means a tourism unit having investment in fixed capital assets which exists in West Bengal and which starts commercial operation in its expanded portion on or after the effective date of this incentive scheme.
- (vii) “*Expansion of Existing Unit*” means expansion of the capacity of an existing unit which involves increase in fixed capital investment by 50% or more, or Rs.30 lakhs, whichever is higher.
- (viii) “*Expansion Portion*” means the portion expanded with additional capacity commercial operation of which is started on or after the effective date of this incentive scheme.
- (ix) “*Fixed Capital Investment*” will mean the investment made in building and plant and machinery and also on equipment installed for pollution control measures in the tourism unit.
- (x) “*Mega Unit*” means an eligible unit of special characteristics set up with a fixed capital investment exceeding Rs.100 crores in areas under Group-‘A’ and ‘B’, exceeding 50 crores in areas under Group-‘C’ & ‘D’ and Rs. 25 crores or above in ‘Special Area’ defined in clause xiii.
- (xi) “*Approved Project*” means a project within the definition of a Tourism Unit for which registration certificate & eligibility certificate have been issued under the scheme in conformity with compliance of all terms and conditions relating to a tourism unit for which registration certificate and eligibility certificate have been issued under this Scheme.
- (xii) “*Year*” means the financial year commencing from 1st April and ending on 31st March following.
- (xiii) “*Special Area*” means the districts of Paschim Medinipur, Bankura, Purulia, & Blocks under Sunderbans area in both North 24 Parganas & South 24 Parganas Districts.

4. Applicability of the 2015 Scheme:

The 2015 Scheme shall be generally applicable to all eligible tourism projects/units and also to expansion projects of existing units set up on or after the effective date of this incentive scheme. The units may be in the private sector, co-operative sector, joint sector as also companies/undertakings owned or managed by the State Government.

5. Non-applicability of 2015 Scheme:

- (i) The West Bengal Incentive Scheme, 2015 shall stand non-applicable in respect of those tourism units that have been registered for and have been sanctioned incentives under any previous scheme. It is further provided that any units which may have applied for registration with the Directorate of Tourism under WBIS’2008 before the date of commencement of this 2015 Scheme and whose applications may have not been disposed of prior to the coming into effect of this 2015 Scheme or deemed to have been disposed of shall be entitled to all benefits under WBIS’2008 only.

6. Eligibility Criteria for incentives:

1. Any project within the meaning of a tourism unit to which this scheme applies, shall be eligible for securing an Eligibility Certificate provided:
 - (a) The project is covered by a detailed feasibility report/project prepared for the purpose,
 - (b) The project has been approved and sanctioned by a Central Financial Institution or Commercial Banks or State Financial Institutions, as the case may be. In case of projects with arrangement of finance from own resources, issue of Eligibility Certificate shall be considered provided WBTD is satisfied about the arrangement of finance within the conditions as laid down in the sub-para.
2. Eligibility Certificate shall be issued by the West Bengal Tourism Development Corporation Limited on satisfaction of arrangement of the conditions mentioned in sub-para above and on the basis of a Registration Certificate issued by the Directorate of Tourism. All necessary clearances from appropriate authorities have to be obtained before a Registration Certificate is issued by the Directorate of Tourism.

7. Classification of areas:

For the purpose of determination of the type and the quantum of incentives under the Scheme, the location of the project related to a Tourism Unit shall be considered as per the following classification:

- Group A—Kolkata Municipal Corporation (KMC), Bidhannagar Municipality (BM) and New Town Kolkata Development Authority.
- Group B—North 24-Parganas (excluding Kolkata Municipal Corporation, Bidhannagar Municipality, New Town Kolkata Development Authority and Blocks under Sunderbans area), South 24 Parganas. (excluding Kolkata Municipal Corporation and Blocks under Sunderbans areas), Howrah, Hooghly, Durgapur & Asansol Municipal Corporation.
- Group C—Bardhaman (excluding Durgapur & Asansol Municipal Corporation areas), Nadia, Purba Medinipur, Murshidabad, Birbhum, Malda districts.
- Group D—Darjeeling, Jalpaiguri, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur districts.
- Special Area—Jungle Mahal (Districts of Purulia, Bankura, Paschim Medinipur) & Blocks under Sunderbans area in both North 24 Parganas & South 24 Parganas Districts.

8. State Capital Investment subsidy:

An approved project of an eligible unit for its approved project located in Group A area will be entitled to a State Capital Investment Subsidy @ 7.5% of the fixed capital investment subject to a limit of Rs.100 lakhs. The same subsidy for Group B area would be 10% subject to a limit of Rs.100 lakhs. For Group C area, the subsidy would be 15% subject to a limit of Rs.120 lakhs, and in Group D area, it would be 20% subject to a limit of Rs.150 lakhs. In Special Area it would be 25% of the fixed capital investment subject to a limit of Rs. 175 Lakhs. However, in no case the amount of this subsidy to an eligible unit in respect of the building component will exceed 50% of the total State Capital Investment Subsidy given to the unit.

9. Interest Subsidy:

9.1 An approved project of an eligible unit will also be entitled to an interest subsidy to the extent of 50% , 60% & 75% of the annual interest liability on the term loan borrowed from a Commercial Bank/Financial Institution for the implementation of the project in Group-‘A’ & ‘B’ areas, Group-‘C’ and ‘D’ areas & Special area respectively subject to a limit of Rs.25 lakhs per year, for 5 years for units located in Groups A and B areas, and for 7 years for units located in Groups C and D areas, & Rs. 30 Lakhs for 7 years for unit setup in Special Area as the case may be.

9.2 The interest subsidy will be payable annually subject to submission of a statement or certificate by the lending bank/financial institution to prove that the unit has paid the due interest to the institution on the due dates. The subsidy shall, however, not be paid in respect of term loans availed for second-hand plant and machinery or hire-purchase equipment.

10. Waiver of Electricity Duty:

An eligible unit will be entitled to waiver of electricity duty on the electricity consumed in its approved project for a period of 5 years from the date of commercial operation on reimbursement basis.

11. Additional Incentive on Generation of Employment :

An eligible unit will be entitled to an additional incentive for employment generation to the extent of 60% of the expenditure incurred by it for paying its contribution towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) Scheme for a period of 5 years if the unit is located in Group A, B, C & D areas & for a period of 10 years if it is located in ‘Special Areas’ on reimbursement basis.

12. Additional Incentives for Adventure Tour Operators:

An eligible unit, which has been qualified for bringing in more than 50 International Tourists or 100 Domestic Inbound Tourists in a financial year supported by payment of Service Tax, shall be entitled to an additional incentive for purchase of tents/dingy/adventure & sports equipments/related accessories by way of reimbursement of 100% VAT in the Special Area, 90% VAT in the districts falling under Group- D, 80% VAT in the districts falling under Group- C, 60% VAT in the districts falling under Group- B and 50% VAT in the districts falling under Group- A, as the case may be.

13. Reimbursement of Stamp Duty and Registration Fee:

An eligible unit shall be entitled to a **reimbursement** of 50%, 60% & 70% of stamp duty and registration fee paid by it for the purpose of registration of documents within the State relating to new purchase/acquisition of land and buildings/property for setting up the approved project within area under Group - A & B, Group -C & D & Special Area respectively, as the case may be subject to compliance of all statutory procedures.

14. Subsidy for Quality Improvement:

An eligible unit shall be reimbursed 50% of the fixed capital investment expenditure incurred for quality improvement, modernization and installation of pollution control devices and for obtaining ISI/BIS/ISO certification, subject to a maximum of Rs.7.5 lakhs.

15. Mega Projects:

15.1 Notwithstanding anything contained anywhere in the Scheme, or unless otherwise, the State Government may consider granting a special package of incentives under this Scheme to a Mega Project having due regard to the characteristics of the project in respect of the following:

- (i) Size of investment
- (ii) Special nature of the unit including its eco-friendliness
- (iii) Employment potentiality
- (iv) Impact on overall economic activity in the area
- (v) Promoting tourist arrivals in the State as well as tourism within the State.

15.2 State Capital Investment subsidy for Mega Project:

An eligible unit will be entitled to a State Capital Investment Subsidy @ 7.5%, 10%, 15%, 20% and 25% located in the area under Group A, Group B, Group C, Group D and Special Area respectively depending upon Project profile and fixed capital investment subject to a limit of Rs. 1.50 Crore for Group A or B areas, Rs. 1.75 Crore for Group-C or D areas and Rs. 2.00 crore for Special Area. However, in no case will the amount of this subsidy to an eligible unit in respect of the building component exceed 50% of the total State Capital Investment Subsidy given to the unit.

15.3 Additional Incentive on Generation of Employment:

An eligible unit will be entitled to an additional incentive for employment generation to the extent of 60% of the expenditure incurred by it for paying its contribution towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) Scheme for a period of 5 years if the unit is located in Group A, B, C & D areas & for a period of 10 years if it is located in 'Special Areas' on reimbursement basis.

15.4 Reimbursement on Stamp Duty and Registration Fee:

An eligible unit shall be entitled to a reimbursement of 50%, 60% & 70% of stamp duty and registration fee paid by it for the purpose of registration of documents within the State relating to new purchase/acquisition of land and buildings/property for setting up the approved project within area under Group - A & B, Group -C & D & Special Area respectively, as the case may be subject to compliance of all statutory procedures.

15.5 Waiver of Electricity Duty:

An eligible unit will be entitled to waiver of electricity duty on the electricity consumed in its approved project for a period of 5 years from the date of commercial operation, if located in Group A or B or C or D areas & 7 years if located in Special Areas on reimbursement basis.

15.6 Capacity Utilisation:

An approved mega project of an eligible unit shall be entitled to additional Floor Area Ratio (FAR) of 0.25 over & above the maximum permissible FAR as may be fixed by the competent authority in Group-'A' and 'B' areas, an additional FAR of 1(One) over & above the maximum permissible FAR as may be fixed by the competent authority in Group 'C' and 'D' areas and an additional FAR of 2(Two) over & above the maximum permissible FAR as may be fixed by the competent authority in Special Area.

15.7 Additional Incentives for Adventure Tour Operators:

An eligible unit, which has been qualified for bringing in more than 50 International Tourists or 100 Domestic Inbound Tourists in a financial year supported by payment of Service Tax, shall be entitled to an additional incentive for purchase of tents/dingy/adventure & sports equipments/related accessories by way of reimbursement of 100% VAT in

the Special Area, 90% VAT in the districts falling under Group- D, 80% VAT in the districts falling under Group- C, 60% VAT in the districts falling under Group- B and 50% VAT in the districts falling under Group- A, as the case may be.

15.8 Luxury Tax Exemption:

All new Tourism Units shall be given 100% relief on paying Luxury Tax for a period of 3(Three) years from the year of commencing operations if located in 'Special Areas' on reimbursement basis.

Home Stay Tourism Units coming under the scheme will also be exempted from paying luxury tax for three years on reimbursement basis.

15.9 Tourism Promotion Assistance in lieu of interest subsidy:

An eligible Tourism Unit will be entitled to a Tourism Promotion Assistance at the rate of 75% of VAT for 5 years irrespective of the location of the project, which will be in lieu of interest subsidy.

16. All reliefs granted under this Incentive Scheme to any Tourism Unit, both under normal and Mega Projects, will be on reimbursement basis.

17. Application for Grant of Incentives:

17.1 All applications for grant of incentives with necessary documentation shall have to be submitted to the Managing Director, West Bengal Tourism Development Corporation Ltd. The total value of incentives shall not exceed 100% of the fixed capital investment in any case.

17.2 No claim under the incentive scheme shall be entertained, if the Tourism Unit has defaulted in payment of any applicable taxes.

17.3 All applications for grant of incentives shall be disposed of in accordance with the Operational Procedure of WBIS, 2015 for Tourism Units to be notified in due course.

18. Power to amend and/or relax/repeal:

Notwithstanding anything contained in any of the provisions of this Scheme, the State Govt. may at any time—

18.1 Make any amendment to this Scheme or repeal, revoke, unless otherwise, but the commitments already made for an approved project before the date of repeal shall not be affected by any such amendments or repeal;

18.2 Make any relaxation in applying the provisions of this Scheme on condition, or otherwise, but such relaxation shall be made on the merits of the approved project in each case, as the State govt. may consider necessary and appropriate or deemed to have appeared reasonable for awaiting if any relaxation thereof;

18.3 Issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme, as and when necessitated.

19. Non-applicability of 2008 Scheme:

19.1 The West Bengal Incentive Scheme, 2008 shall stand non-applicable in respect of tourism units from the date of commencement of this 2015 Scheme. It is further provided that any units which may have applied for registration with the Directorate of Tourism under WBIS'2008 before the date of commencement of this 2015 Scheme and whose applications may have not been disposed of prior to the coming into effect of this 2015 Scheme or deemed to have been disposed of shall be entitled to all benefits under WBIS'2008 only.

19.2 The benefits extended to the units under any of the previous Incentive Schemes shall continue to be governed under the respective Scheme.

This Scheme is issued with the concurrence of the Finance Department vide their unofficial no. 0139 dated: 29/12/2014 and 0143 dated: 03/01/2015.

By order of the Governor

A. R. BARDHAN
Principal Secretary to the
Government of West Bengal.

*ANNEXURE-I***1. Hotels:**

Hotels should have facilities expected of the establishment in 1 to 5-star category or approved non-star category according to the guidelines issued/to be issued by the Department of Tourism, Government of India or Government of West Bengal from time to time. Their size should be as per norms prescribed by the Department of Tourism, Govt. of India/Govt. of West Bengal for such units. A Hotel should have minimum 10 lettable rooms, Reception Centre-cum-lounge, Restaurant, Bar, a small Convention Centre and car-parking space. A hotel would also include a floating hotel and service apartment.

2. Motels:

A motel project should have highway facilities consisting of a minimum two lettable rooms, public toilets, a restaurant, a first-aid centre, medicine store, a utility store, handicraft selling centre and parking space for at least ten vehicles. Facilities like bar, public telephone booth, car repairing shop and fuel-filling stations for vehicles may be included as desirable activities. About an hectare of land will be needed for a standard motel.

3. Heritage Hotel:

A heritage hotel project shall be located in a palace/castle/fort/building or architectural excellence which was built prior to 1950 and which is being converted into a hotel with a minimum of 10 lettable rooms. The facilities and the features along with the services should be as per classification guidelines of the Department of Tourism, Govt. of India as applicable to heritage hotels from time to time. A heritage hotel will have all the facilities available in a usual hotel as mentioned under the item I above.

4. Yatriniwas:

Yatriniwas is actually a low-budget hotel of 10 or more lettable rooms located near airport, railway station and central bus terminus for transit accommodation and will have all the facilities available in a usual hotel as mentioned under the item 1 above.

5. Yatrika:

Yatrika is actually a low-budget hotel of 10 or more lettable rooms located near a centre of pilgrimage mainly for accommodation of pilgrims and will have all the facilities available in a usual hotel as mentioned under item 1 above except bar facilities which may or may not be allowed depending on the custom of the centre of the pilgrimage.

6. Tourist Resorts:

A Tourist Resort means a unit which has at least any eight of the following activities/facilities.

Accommodation with at least 10 or more lettable rooms; health Club facilities e.g. saunabath, Jacuzzi, steam bath, gymnasium etc.; Health & Wellness Spa, Water sports e.g. white water rafting, canoeing, kayaking, water skiing, yachting, windsurfing, rowing, paddle boating etc.; Swimming Pool; Aerosports e.g. power flying, a hand-gliding, para-gliding, para-sailing etc.; Skiing; Ice-skating; Roller skating; Sports like Tennis, Table Tennis, Badminton, Billiards, Bowling Alley; Golf ; Angling; Nature cure facilities e.g. Naturopathy, Yoga, Ayurvedic/Herbal cures; Beauty Parlour including Barber Shops and massage facilities; Children's corners including Creche, Park, Indoor Game and other recreational facilities;

Landscaped Gardens and Orchards; Jogging tracks/Nature trails; Convention/Conference facilities; Shopping Arcade; Well-stocked library including Video Library; Auditorium;

A Tourist Resort requires a sprawling area and is usually located in countryside.

7. Camps and Facilities Encouraging Adventure Tourism:

The project of Camping and Tent facilities should have minimum 5 tents located in an area not less than 1 acre of land, at least two toilets and two showers separate for men and women with running water and a restaurant. The Camping sites should have specific sewerage disposal points for campers. There should be proper arrangements for disposal of sullage, sewerage and solid garbage. Adventure tourism comprises trekking in the forest and the hills, mountaineering, mountain biking, rock climbing, canoeing, kayaking, water skiing, yachting, river rafting, long distance swimming and Para-sailing, car rally etc.

8. Aerial Ropeway:

Aerial Ropeway means a system of overhead ropes on which the carriers are used for the purpose of passengers, animals or goods and includes posts, ropes, carriers, stations, offices, warehouse, workshop, machinery and other equipment used for the purpose of Aerial Ropeway and the land appurtenant to such Aerial Ropeway.

9. Railway Travel Projects on the pattern of “Palace-on-Wheels”:

“Palace-on-Wheels” Projects may connect (a) Eastern U.P. Bihar, West Bengal and Orissa (Buddhist Circuit) or (b) Siliguri, Kurseong and Darjeeling (Hill Circuit). Such projects will require collaboration of private sector and the Indian Railways.

10. Amusement Park means a unit which has at least any six of the following activities:

Water sports, e.g. white water rafting, canoeing, kayaking, water skiing, yachting, windsurfing, rowing, paddle boating etc.; Aquarium, Aqua Park, Swimming Pool; Aero-sports e.g. power flying, a hand-gliding, para-gliding, para-sailing etc.; Skiing; Ice-skating; Roller skating; Sports like Tennis, Table Tennis, Badminton, Billiards, Bowling Alley; Angling; Children’s corners including Creche, Park, Indoor Game and other recreational facilities; Landscaped Gardens and Orchards; Jogging tracks/Nature trails; Convention / Conference facilities; Auditorium; Restaurant.

11. Art & Crafts Village:

Art & Crafts village is set up in and around a place of tourist interest to promote indigeneous art and crafts which will include souvenir shop, live demonstration area, but will exclude manufacturing in any form.

12. Tea Tourism:

Tourism unit set up on a land leased out to a tea-garden and which has been recognized by the Govt. as a Tea-tourism unit. These units shall enjoy incentives extended to the quantum of incentives as extended in category-“D” areas irrespective of localities.

13. Tourist Boats/Launches/Cruise Boats/House Boats:

A Tourist Boat or a launch or a Cruise Boat or a House Boat would mean such boats or launches or cruises that has accommodation for at least 04 persons, at least one general toilet, cabins with attached toilets, kitchen, dining space, water and arrangement for garbage disposal. This Boats/ launches/ cruises would be used for conducting river cruises for the tourists.

14. Convention Centre:

A convention centre is a large civic building or group of buildings designed for conventions, industrial shows, travel & trade shows and the like, having large unobstructed exhibit areas with conference rooms, hotel accommodations, food court, parking and other facilities.

15. Wayside facilities:

A wayside facility should have at least 10 rest rooms, car parking, toilet, drinking water and restaurant.

16. Home Stay:

Home Stay is any private house located in rural and urban areas, where the owner/promoter of the establishment along with his/her family is physically residing in the same establishment and letting out minimum 1 (one) room and maximum 06 (six) rooms (12 beds) each with attached toilet facility. Accommodation under Home Stay would mean the room accommodation of minimum standard sizes with attached toilet facility reasonably furnished and ready for letting out to the tourists/guests. The standard size for double and single bed room accommodation is 120 Sq. ft. and 100 Sq. ft. respectively and 30 Sq. ft. for bathroom/toilet.

17. Other Projects:

Any other project that may be approved by the Government.

ANNEXURE II

Operational Procedure of West Bengal Incentive Scheme, 2015 for Tourism Units

1. A Tourism unit claiming to be eligible for incentives available under West Bengal Incentive Scheme 2015 for Tourism units shall submit an application to the Director of Tourism, West Bengal at New Secretariat Building, 'A' Block, 3rd Floor, 1 K.S Roy Road, Kolkata : 700001 for registration of the unit in the Form No. 1 annexed hereto. Any application submitted for registration of any Tourism Unit under the said Scheme shall be treated to be valid if submitted within the period of operation of the Scheme.

1.1 On receipt of application for registration of any Tourism Unit, the Director of Tourism shall make, as expeditiously as possible, scrutiny of/enquiry into the particulars furnished by the applicant unit and on being satisfied that the application in terms of the provision of the said scheme, is in order, shall register the applicant unit with a No. and issue a certificate for such registration to the applicant unit with a copy to West Bengal Tourism Development Corporation Ltd., together with a copy of the application, for issue of Eligibility Certificate by the WBTD Ltd. If, however, any application is found to be not eligible for Registration under the 2015 Scheme, the Director of Tourism will issue a letter of rejection, to the applicant unit with an information to the WBTD Ltd.

1.2 The Director of Tourism shall maintain a separate register for each district mentioning the "Group" to which the district belongs and also enter therein all relevant details in respect of the project, necessary to carry out the purposes of the said Scheme. The tourism units to be declared as Mega Projects shall also be specifically mentioned in the said register.

2. After receipt of the application from the Director of Tourism, West Bengal, together with the copy of the Registration Certificate issued by him, the WBTD Ltd. will scrutinize the particulars necessary for issue of the Eligibility Certificate by them and also make such further enquiry as may be deemed necessary in respect thereto. If on such scrutiny/enquiry the Corporation is satisfied that such unit is eligible for one or more than one incentive available under the terms of the Scheme, an Eligibility Certificate shall be forthwith issued by the said Corporation to such applicant unit. A copy of the Eligibility Certificate shall also be endorsed to the Director of Tourism for information and record in that office.

3. The Directorate of Tourism and the WBTD Ltd. may cause a joint inspection if they consider so necessary anywhere in any case under the 2015 Scheme. The Directorate of Tourism and the WBTD Ltd. will keep each other informed of the decision taken by either of them in respect of any case under the Scheme.

4. A Tourism Unit, after receipt of the 'Eligibility Certificate' from the West Bengal Tourism Development Corpn. Ltd. may apply for the incentives to which it may be entitled, under West Bengal Incentive Scheme 2015 for Tourism Units in the manner as prescribed below:

4.1 State Capital Investment Subsidy: An eligible unit shall submit an application to the Managing Director, WBTD Ltd. in Form No.II as appended hereto for the purpose. The Corporation, if on scrutiny of the documents is satisfied, will work out the admissibility of the Capital Investment Subsidy and will, as early as possible, inform the applicant of the quantum of admissibility of such subsidy and the mode of disbursement thereof, by the Corporation.

4.2 Interest Subsidy: An eligible tourism unit may apply to the Managing Director, WBTD Ltd. for Interest Subsidy on the Interest liability on account of the term loan secured by the unit from Bank(s)/Financial Institution(s) in FormNo.III annexed hereto. Immediately on receipt of the application the Corporation will correspond with the concerned Bank(s)/Financial Institution(s) and obtain a certificate in the format at Annexure-A to Form No. III regarding payment of interest against the term loan secured for implementation of the approved project and the Corporation, if satisfied about the payment of interest to the Bank(s)/Financial Institution(s) according to the norms of the Scheme will sanction interest subsidy in favour of the applicant unit to be credited to its account maintained in the concerned Bank(s)/Financial Institution(s) under an intimation to the unit and Director of Tourism, Govt. of West Bengal.

4.3 Waiver of Electricity Duty: An eligible tourism unit may apply to the Directorate of Electricity for waiver of electricity duty in Form No. IV annexed hereto with a copy to the Director of Tourism, West Bengal. The Director of Tourism after receipt of copy of application from the Tourism unit will cause an enquiry and ascertain the actual date of commencement of commercial operation of the unit and communicate the same to the Dte. of Electricity, following the required norms, with a copy to the applicant unit.

4.4 Employment Generation Subsidy: An eligible tourism unit may apply to the WBTD Ltd. in Form No. V annexed hereto, for reimbursement of admissible subsidy on account of expenditure incurred for contribution towards Employees State Insurance and/or Employees Provident Fund with a certificate issued by the respective authorities regarding contribution made by them in the manner as per Annexure-A to Form No. V. The Corporation on scrutiny of papers will sanction and disburse the subsidy as admissible to the unit.

4.5 Reimbursement of VAT as additional incentive to Adventure Tour Operators: An eligible tourism unit may apply to the WBDTC Ltd. in Form No. VI annexed hereto, for reimbursement of VAT as additional incentive to Adventure Tour Operators. The Director of Tourism after receipt of application from the tourism unit will examine the documents adduced and issue a certificate in the format at Annexure A to Form No. VI to WBTDC, with a copy to the applicant, if the unit is found eligible for reimbursement of VAT that may be paid at the time of purchase of adventure sports equipments for setting up the project, provided the unit is recognized as an approved Adventure tour Operator

(ATO) in terms of the Guidelines For Recognition/Renewal or Extension as an Approved Adventure Tour Operator of Ministry of Tourism, Government of India, which has been notified by Government of West Bengal, Tourism Department.

4.6 Refund of Stamp Duty and Registration Fee: An eligible tourism unit may apply to the Managing Director, West Bengal Tourism Development Corporation Ltd. for refund of stamp duty and registration fee as may be admissible according to provision of the Scheme in Form No. VII annexed hereto. The Director of Tourism after receipt of application from the tourism unit will examine the documents adduced and issue a certificate in the format at Annexure A to Form No. VII to WBTDC, with a copy to the applicant, if the unit is found eligible for refund of stamp duty and registration fee paid at the time of registration of the documents in respect of land and building for setting up of the project.

4.7 Subsidy for Quality Improvement: An eligible tourism unit may apply to the Managing Director, West Bengal Tourism Development Corporation Ltd for subsidy for quality improvement as may be admissible according to the provisions of the Scheme in Form No: VIII annexed hereto. The Director of Tourism after receipt of application from the tourism unit will examine the documents adduced and issue a certificate in the format at Annexure A to Form No. VIII to WBTDC, with a copy to the applicant, if the unit is found eligible for reimbursement of 50% of fixed capital investment expenditure incurred for quality improvement. Member Secretary, West Bengal Pollution Control Board will issue a certificate in the format at Annexure C to Form No. VIII, if the statement made and the particulars furnished by the unit are correct and the equipments installed meet the standards.

4.8 Additional Floor Area ratio (FAR): An eligible Mega Tourism Unit may apply to Director of Tourism for entitlement of additional floor area ration(FAR) as may be entitled according to the provisions of the scheme in Form IX annexed hereto. The Director of Tourism after receipt of application from the mega tourism unit will issue a certificate in the format at Annexure A to Form IX to the applicant, based on the examination of the documents adduced The applicant will produce the certificate issued by Director, Tourism in Annexure A along with the building plan and other related documents to the competent authority in Group A/B/C/D area., which ever is applicable for sanction of the building plan with additional FAR.

4.9 Reimbursement of Luxury Tax: An eligible Mega Tourism Unit/Home Stay Tourism Unit may apply to the Managing Director, West Bengal Tourism Development Corporation for reimbursement of Luxury Tax as may be admissible according to the provisions of the scheme in Form X annexed hereto. The Director of Tourism after receipt of application from the Mega/Home Stay tourism unit will examine the documents adduced and issue a certificate in the format at Annexure A to Form X to WBTDC with a copy to the applicant.

4.10 Tourism Promotion Assistance: An eligible Mega Tourism Unit may apply to the Managing Director, West Bengal Tourism Development Corporation for Tourism Promotion Assistance in lieu of interest subsidy, as may be admissible according to the provisions of the scheme, in Form XI annexed hereto.

4.10.1 Immediately on receipt of the application the Corporation will scrutinize the admissibility of the claim and on being satisfied, The Corporation will take steps for disbursement of subsidies to the units.

5. Verifications by WBTDC Ltd. : WBTDC Ltd. before disbursement of incentives will make necessary verification to ensure that the nature of activities of the unit continued to be the same and the units are in operation.