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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 Fisheries,
BENFISH Tower, 8th Floor, 31, G. N. Block, Salt Lake,
Sector-V, Kolkata-700 091.

No. 1273-Fish/C-I/9R-2/2015

Kolkata, the 4th June, 2015.

NOTIFICATION

Whereas the Governor is of the opinion that it is necessary to formulate Fisheries Policy to extend financial support for promotion of Industries in Fisheries Sector in the State.

Now, therefore, the Governor is pleased to sanction and approve the implementation of a new Investment Policy under West Bengal Fisheries Policy, 2015 for Micro, Small, Medium & Large Enterprises in fisheries sector in the whole of West Bengal for substantive development in fisheries sector through various innovative initiatives and to promote a conducive investment climate in the State and to provide global competitive edge to this sector.

1. Title of the Policy :

The Policy may be called the West Bengal Fisheries Investment Policy, 2015 for Micro, Small, Medium & Large Enterprises in Fisheries Sector (hereinafter referred to as “WBFIIP – 2015 for MSMLEs in Fisheries Sector”).

2. Object

The object of the Policy is to extend fiscal incentives to encourage entrepreneurs for setting up new Micro, Small, Medium & Large Enterprises in Fisheries sector with a view to encourage the dispersal of such enterprises to lesser developed areas as well as in order to propel the growth of the Fisheries Sector in the State.

3. Definitions & Explanations:

Definitions :—

In the WBFIIP -2015 for MSMLEs in Fisheries Sector unless the context otherwise requires

- (i) “Approved Project” means the Detailed Project Report (DPR) of a unit in the Fisheries sector. Such projects should be approved before implementation by the Directorate under the Deptt. of Fisheries, Govt. of West Bengal.

- (ii) "Central Government" means the Government of India
- (iii) "Eligible Unit/Enterprise" means a micro, small, medium & large enterprise in Fisheries Sector been found eligible as per terms and conditions of WBFIP -2015 for MSMLEs in Fisheries Sector.
- (iv) "Capital Investment" means investment made in plant and machinery in an approved project of the eligible unit/enterprise on and from the date of publication of notification in Kolkata Gazette.
- (v) "Micro Unit / Enterprise" in the Fisheries Sector means a unit/enterprise having investment of Rs. 15 lac & above upto Rs. 1 cr.
- (vi) "Small unit/enterprise" in the Fisheries Sector means a unit/enterprise having investment above Rs. 1 cr & upto Rs. 5 cr.
- (vii) "Medium unit/enterprise" in the Fisheries Sector means a unit/enterprise having investment above Rs. 5 cr. & upto Rs. 10 cr.
- (viii) "Large unit/enterprise" in the Fisheries Sector means a unit/enterprise having investment above Rs. 10 cr.
- (ix) "State Government" means the Government of West Bengal
- (xi) "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.

Explanation – I

The "Capital Investment" 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 Corporation.
- 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 knowhow 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

The "Power Subsidy" shall be calculated as follows :

The average of the last 12 (twelve) months' electricity energy (in Kwh) consumed by the enterprise immediately prior to the date of actual commercial operation of the expansion project would be first assessed. The current electricity energy (in Kwh) consumed by the enterprise from the date of actual commercial operation of the expansion project would

then be assessed. The difference between current electricity energy (in Kwh) (after actual commercial operation of the expansion project) and the average of last 12 (twelve) months' electricity energy (in Kwh) actually consumed by the enterprise immediately prior to the date of actual commercial operation of the expansion project, would be considered for availing of power subsidy at the rate and period stipulated in the West Bengal Fisheries Policy - 2015 for Micro, Small, Medium & Large Enterprise in Fisheries Sector.

Explanation – III

The 'Work Force Welfare Assistance' will be calculated as follows :

The reimbursement of expenditure specified 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.

'Employee' will have the same meaning as defined under "Employees' Provident Fund Act, 1952" and "Employees' State Insurance Act, 1948".

4. Commencement and Duration:

Unless specifically mentioned against the respective items of incentives sanctioned under the WBFIP -2015 for MSMLs in Fisheries Sector, it comes into effect on and from the date of publication of notification of effective date in Kolkata Gazette in the whole of West Bengal and shall remain in force for a period of next five years, if not withdrawn/ amended earlier by a Notification in the official Gazette to that effect.

5. Applicability of WBFIP - 2015 for MSMLs in Fisheries Sector.

- 4.1 The WBFIP -2015 for MSMLs in Fisheries Sector shall generally be applicable to all micro, small, medium & large enterprises in the Fisheries Sector which have started production on and from the the date of publication of notification of effective date in Kolkata Gazette as a fish/prawn seed producing hatchery or aquaculture unit.
- 4.2 The units may be in the private sector, co-operative sector and joint sector undertaking as also companies / undertakings owned and managed by the State Government and the fishery Self Help Groups or Fish Production Groups.

6. Conditions/ Eligibility for availing assistance

Under this policy the following conditions to be strictly maintained to avail incentives and concessions-

- Unit must be a fish/prawn seed producing hatchery or aquaculture unit.
- If any subsidy admissible, is not covered by any other department, will be provided from this department.
- Unit will have to strictly observe requisite pollution control compliances
- Modern/Hi-Tech Plant & Machinery is to be installed to confirm the standard productivity
- Unit will have to commit to remain in production at least for five (5) years from the date of commercial production.
- Fish Seed/ Fish production should be for authenticated fish species and should maintain hygienic practices / norms.
- Regular energy audit should be conducted and standard energy efficiency is to be ensured wherever applicable
- Unit will have to follow applicable laws/ labour laws
- Defaulting unit in payments of government revenues will not be eligible for assistance under this policy
- Any benefit by way of incentives enjoyed by any unit from any other department of the State/Central Government shall, however, be adjusted while determining the entitlement of such units under the W B Fisheries Policy-2015 and in no case the amount of incentive under different items in aggregate should exceed total Capital Investment

7. Classification of Areas: List Zones

The districts have been divided into 5 (five) Zones for differential treatment under the West Bengal Fisheries Investment Policy. Considering the needs of inclusive growth, the policy provides additional incentives for investment in fishery potential regions of the state —

Zone- A Districts	Zone-B Districts	Zone-C Districts	Zone-D Districts	Zone-E District
*Purulia *Paschim Medinipur *Darjeeling Hill Districts (GTA)	*Jalpaiguri *Alipurduar *Birbhum	*Hooghly *Howrah *Bankura	*Purba Medinipur *North 24 Parganas *South 24 Parganas *Murshidabad *Nadia *Burdwan *Uttar Dinajpur *Dakshin Dinajpur *Malda *Siliguri Mahakuma Parisad	*Coochbehar

* including Municipal / Corporation areas

The West Bengal Fisheries Investment Policy, 2015

Investment in fisheries

Implementation of the fisheries policy will require significant financial resources. An investment climate and a long term investment programme for the sustainable management and development of the fisheries sector in the State will be created. Public, private sector and community based investment in the fisheries sector that is environmentally, socially and economically sustainable will be promoted.

The following policy intervention will be made:

- i) **Maximization of Private Investment** on Government Properties and private properties for setting up of Modern Fish Seed Production Units, Hatcheries, Ornamental Fish Production Farm, Aquaculture in big water bodies, at micro, small, medium and large scale of industries.
- ii) **The state government shall continuously work towards enabling business environment in the following manner:**
 - a. Providing a better and more conducive business environment for Fisheries Sector.
 - b. Introduction of timelines defined in respect of all clearances.
 - c. Reducing labour disputes, strike free and hassle free conducive business environment.
 - d. Encouraging joint ventures with private sector in entire value chain of the Fisheries Industry.
 - e. Creating marketing infrastructure and support through setting up haats, fisheries parks and facilitating participation of state's fisheries sector in fairs/exhibitions.
 - f. Enhancing the quality of human resource through training and skill development programmes.
 - g. Developing export processing zones.
 - h. An Investment Cell of Fisheries Directorate (**Investment Promotion Unit**) will look into private investment related issues and maintain liaisons with other line departments for obtaining necessary clearances.

8. Land Policy

Investment in the Govt. Land

Land Allotment Policy-2012 of West Bengal will be applicable to the land owned or held by Fisheries Department or any agency funded by Fisheries Department. In this regard the following steps will be taken:

8.1 Methodology for Expression of Interest:

1. Suitable available Water Bodies/Land of this Department would be transferred to the investors by the Government by way of long term lease for a maximum period of 30 years.
2. For pisciculture in big water bodies held by Fisheries Department/Collector, will be leased for fish production to private sector on terms mentioned in the Land Reforms Manual.
3. The Fisheries Directorate with concurrence of the Fisheries Department will invite Expression of Interest (EOI) for setting up industry/farm from the Industrialists/ entrepreneurs/investors.
4. Final decision will be taken as per West Bengal Land Allotment Policy- 2012 in regard to transfer of land by way of short term/ long term lease. West Bengal Land & Land Reforms Manual will be followed for processing land transfer on lease.
5. No leased land shall be kept idle indefinitely and will not be allowed for other than Fishery related industry. From the date of lease document registration and handing over the possession, construction of unit should start within 6 months and production shall be started within a maximum period of 2 years, failing which the land/ water body will be reverted back to the state.

8.2 Models of Investment on Land/Water Resources of Fisheries Department

1. Short term lease/Long Term Lease to Private investors.
2. A State Level Committee constituted by the Fisheries Department will study the scope, feasibility, profitability, social effect etc. of investment proposals.

8.3 Investment in Private Land

Fisheries Department will encourage investment in Fisheries Sector on private land purchased or held by private owner and will extend all kinds of applicable assistances/incentives according to the West Bengal Fisheries Investment Policy, 2015. Setting up of Fish seed production unit / aquaculture farm in potential areas will be more beneficial for the investors as there is more government assistance available.

9 Fiscal incentive and Concessions for Fish Seed Hatchery / Aquaculture Farm

9.1 Micro (Rs. 15 lakh & above upto Rs.1 crore) and Small (More than Rs.1 crore & upto 5 crore) Enterprise

9.1.1 Capital investment Subsidy

Entrepreneurs setting up units in Zones A, B, C, D & E will get subsidy on capital investment as stated below—

Micro Enterprise

- Zone - A- 15%
- Zone - B- 20%
- Zone - C- 25%
- Zone - D & E - 40%

Subject to maximum of Rs. 20 lakh for all zones.

Small Enterprise

- Zone - A- 10%
- Zone - B - 15%
- Zone - C - 20%
- Zone - D - 30%
- Zone - E - 50%

However, all these concession are subject to maximum of Rs.60 lakh for all zones excepting Rs. 1 crore for zone —E.

- 20% additional subsidy on admissible subsidy for all micro and small enterprises wholly owned by women and SC/ST community.

9.1.2 Electricity Duty

Approved projects in various zones will be entitled to waiver duty on electricity consumed for the production/operation activity as shown in below-

Micro Enterprise

- Zone A&B - 100% waiver of electricity duty on the electricity consumption for 6 years.
- Zone C, D & E - 100% waiver of electricity duty on the electricity consumption for 7 years.

Small Enterprises

- Zone A&B - 80% waiver of electricity duty on the electricity consumption for 5 years.
- Zone C, D & E - 100% waiver of electricity duty on the electricity consumption for 5 years.

9.1.3 Power subsidy

- Subsidy of Rs. 1.00/Kwh for units in Zone- A, B
- Subsidy of Rs. 1.50/Kwh for units in Zone- C, D & E

For 05 years; subject to a ceiling of Rs. 30 lakh per annum for micro enterprises, Rs. 40 lakh per annum for small enterprises

9.1.4 Stamp Duty

Entrepreneurs will be entitled to refund of stamp duty and registration fee paid by them for registration of documents within the state for purchase and acquisition of land and buildings for setting up approved projects in the following rates:

Micro Enterprise

- Zone - A - 30%
- Zone - B - 55%
- Zone - C - 80%
- Zone - D & E - 100%

Small enterprises

- Zone - A - 25%
- Zone - B - 50%
- Zone - C - 75%
- Zone - D - 90%
- Zone - E - 100%

9.1.5 Reimbursement of Value Added Tax (VAT)

Micro and Small Scale units will be reimbursed the amount paid for VAT as follows:

- Zone A - 60% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.
- Zone B - 70% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.
- Zone C - 80% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.
- Zone D & E - 90% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.

9.1.6 Waiver of Land conversion Fee*

The payment of conversion fee for converting the land from agriculture to fisheries / aquaculture use including for development of fisheries industrial areas / Integrated Fishery Zones by private investors will be waived as detailed below:

- Zone - A - 25%
- Zone - B - 50%
- Zone - C - 75%
- Zone - D & E - 90%

*The waiver of conversion fee will be on reimbursement basis after implementation of projects.

9.1.7 Central Sale Tax (CST)

Total refund for 3 years from the date of commencement of commercial production.

9.1.8 Work force welfare assistance

Reimbursement of 100% in 1st year & 75% in next remaining years expenditure incurred towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) as follows: Zone A – 3 years, Zone B - 5 yrs., Zone C - 7 yrs., Zone D & E - 9 yrs.

9.2 Medium (above Rs. 5 crore & upto Rs. 10 crore) Enterprise**9.2.1 Capital investment Subsidy**

Entrepreneurs setting up units in Zones A, B, C, D & E will get subsidy on capital investment as stated below-

- Zone – A - 5%
- Zone – B - 10%
- Zone – C - 15%
- Zone – D & E - 20%

However, all these concession are subject to maximum of Rs. 75 lakh.

9.2.2 Electricity Duty

Approved projects in various zones will be entitled to waiver duty on electricity consumed for the production/operation activity as shown in below—

- Zone A&B - 80% waiver of electricity duty on the electricity consumption for 4 years.
- Zone C, D & E - 100% waiver of electricity duty on the electricity consumption for 4 years.

9.2.3 Power subsidy

- Subsidy of Rs. 1.00/Kwh for units in Zone- A, B
- Subsidy of Rs. 1.50/Kwh for units in Zone- C, D & E

For 05 years; subject to a ceiling of Rs. 50 lakh per annum

9.2.4 Stamp Duty

Entrepreneurs will be entitled to refund of stamp duty and registration fee paid by them for registration of documents within the state for purchase and acquisition of land and buildings for setting up approved projects in the following rates:

- Zone – A - 20%
- Zone – B - 45%
- Zone – C - 70%
- Zone – D & E - 80%

9.2.5 Reimbursement of Value Added Tax (VAT)

Entrepreneurs will be reimbursed the amount paid for VAT as follows:

- Zone A - 60% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.
- Zone B - 70% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.
- Zone C - 80% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.
- Zone D & E - 90% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier.

9.2.6 Waiver of Land conversion Fee*

The payment of conversion fee for converting the land from agriculture to fisheries / aquaculture use including development of fisheries industrial areas / Integrated Fishery Zones by private investors will be waived as detailed below

- Zone – A - 25%
- Zone – B - 50%
- Zone – C - 75%
- Zone – D & E - 90%

*The waiver of conversion fee will be on reimbursement basis after implementation of projects.

9.2.7 Central Sale Tax (CST)

Total refund for 3 years from the date of commencement of commercial production

9.2.8 Work force welfare assistance

Reimbursement of 100% in 1st year & 75% in next remaining years expenditure incurred towards Employees State Insurance (ESI) and Employees Provident Fund (EPF) as follows: Zone A – 3 years, Zone B -5 yrs., Zone C-7 yrs., Zone D & E - 9 yrs.

9.3 Large (above Rs. 10 crore) Enterprise

9.3.1 Capital investment Subsidy

No direct capital investment subsidy will be applicable; however, assistance as available under WBSSIS -2013 in the form of Industrial Promotion Assistance will be applicable.

9.3.2 Electricity Duty

Assistance as available under WBSSIS, 2013 will be followed.

9.3.3 Power subsidy

- Subsidy of Rs. 1.00/Kwh for units in Zone- A, B
- Subsidy of Rs. 1.50/Kwh for units in Zone- C, D & E

For 05 years; subject to a ceiling of Rs. 75 lakh per annum

9.3.4 Stamp Duty

Assistance as available under WBSSIS, 2013 will be followed

9.3.5 Reimbursement of Value Added Tax (VAT)

No direct reimbursement of VAT will be applicable, however, assistance as available under WBSSIS -2013 in the form of Industrial Promotion Assistance will be applicable.

9.3.6 Waiver of Land conversion Fee*

The payment of conversion fee for converting the land from agriculture to fisheries / aquaculture use including development of fisheries industrial areas / Integrated Fishery Zones by private investors will be waived as detailed below

- Zone – A - 25%
- Zone – B - 50%
- Zone – C - 75%
- Zone – D & E - 90%

*The waiver of conversion fee will be on reimbursement basis after implementation of projects.

9.3.7 Central Sale Tax (CST)

No direct Central Sale Tax refund will be applicable, however, assistance as available under WBSSIS -2013 in the form of Industrial Promotion Assistance will be applicable.

9.3.8 Work force welfare assistance

Assistance (i.e. Additional incentive on generation of employment) as available under WBSSIS, 2013 will be followed.

10 Power to amend and/or relax

Notwithstanding anything contained in any of the provisions of WBFP - 2015 for MSMLs in Fisheries Sector 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.

11 Repeal.

In the event of WBST Act, 1956/ WBVAT Act, 203 / 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. Group: A-1/2015 – 2015 / 0172, Dated. 05/12/14 and Cabinet approval vide U.O.No. CAB/M – 2072, Dated. 14/01/15.

By order of the Governor,

SUMANTA CHAUDHURI,

Principal Secretary to the Government of West Bengal.