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GOVERNMENT OF WEST BENGAL

Department of Micro, Small and Medium Enterprises and Textiles
4, Abanindra Nath Tagore Sarani (7th Floor), Kolkata-700016

No.4420-MSMET-18099/14/2022

Kolkata, the 13th December, 2022

NOTIFICATION

WHEREAS, the Government has notified the incentive scheme for Micro Small and Medium Enterprises namely “Banglashree” in 2020; and

WHEREAS, the Government has further notified incentive scheme for Power-loom Sector in 2021; and

WHEREAS, there is a felt need to further incentivize the entire value chain from fibre to fabric across the entire eco-system of the Textile Sector which is one of the highest employment generators;

THEREFORE, to provide fiscal benefit to the entire value chain of the textile sector of the state, the Governor is pleased to sanction the implementation of a new Incentive Scheme for Textile Sector in West Bengal involved in the manufacturing of textiles including technical textile products, their processing and apparel in the following manner with an eye to promoting growth and development of such industries in the State.

1. Short Title:

The Scheme may be called **West Bengal Textile Incentive Scheme, 2022 (herein after referred as WBTIS 2022)**

2. Object:

The object of the scheme is to extend fiscal incentives to textile sector industries across the entire value chain starting from fibre to stitched garments, to set up and expand such units in the State. The focus is on accelerated and focused development of the Textiles sector across the state. This shall enable to maximize the utilization of resources, generate new employment and widen the area of operation to make the state emerge as the preferred destination for investment in the Textile sector.

3. Commencement and Duration:

Unless specifically mentioned against the respective items of incentives sanctioned under the Scheme, it comes into effect on and from the date of official notification and will remain in force for five years, if not withdrawn /amended earlier by a Notification in the official Gazette to that effect.

4. Definitions:

In the WBTIS 2022, unless the context otherwise requires

- i. “Approved Location” means location mentioned in the approved project.
- ii. “Approved Project” means the industrial project of an industry/ an expansion project in the manufacturing sector which should be approved before implementation of the project by Directorate of Textile under the Department of Micro, Small & Medium Enterprises and Textiles, 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 Government of India.
- iv. “New Industry” means an industry in the manufacturing sector of textile which has started commercial production on or after the 1st April, 2022 and obtained Udyam Registration/Industrial Entrepreneur Memorandum (IEM) or Registration as per notification of Government of India from time to time.
- v. “Expansion of existing industries” means expansion of manufacturing facility in textile industry either in same product category or in different product category under the same legal entity, meaning the same PAN/GSTN.
- vi. The fixed capital investment–
For the purpose of calculating capital investment subsidy, the investment in plant and machinery or equipment shall be taken as follows:
 - (1) The calculation of investment in plant and machinery or equipment will be linked to the Income Tax Return (ITR) of the previous years filed under the Income Tax Act, 1961.
 - (2) In case of a new enterprise, where no prior ITR is available, the investment will be based on self-declaration of the promoter of the enterprise and such relaxation shall end after the 31st March of the financial year in which it files its first ITR.
 - (3) The expression-plant and machinery or equipmentl of the enterprise, shall have the same meaning as assigned to the plant and machinery in the Income Tax Rules, 1962 framed under the Income Tax Act, 1961 and shall include all tangible assets (other than land and building, furniture and fittings).

(4) The purchase (invoice) value of a plant and machinery or equipment, whether purchased first hand or (excluding) second hand, shall be taken into account excluding Goods and Services Tax (GST), on self-disclosure basis, if the enterprise is a new one without any ITR.

(5) The cost of certain items such as cost of pollution control, research and development, industrial safety devices and such other items shall be excluded.

5. Applicability of WBTIS 2022

5.1 The WBTIS 2022 for Textiles shall generally be applicable to industries in the manufacturing and processing of textiles, apparel and technical textiles products which have started production on or after 1st April 2022. However, textile units in MSME sector will have the option to apply either under this scheme or under the existing “Banglashree” Scheme, 2020, unless notified otherwise.

5.2 The enterprises may be in the LLP, private sector, cooperative sector and joint sector undertaking as also companies/ undertakings owned and managed by the State Government,

6. State Capital Investment Subsidy

An eligible Textile Industry in the state will be entitled to State Capital Investment Subsidy for its approved project as follows: -

Type of Manufacturing Activities	Quantum of Subsidy	Maximum admissible amount
Spinning (short staple and long staple)	10%	Rs. 20 Cr.
Weaving and Knitting (warp and flat-bed)	20%	Rs. 10 Cr.
Circular knitting	10%	Rs. 5 Cr.
Dyeing and processing of fibers, yarn, fabric and garment	20%	Rs. 20 Cr.
Technical textile (Agrotech, Buildtech, Indutech, Geotech, and Medi-tech) and Non-woven fabric manufacturing	20%	Rs. 25 Cr.
Technical textile (All categories except Agrotech, Buildtech, Indutech, Geotech, and Medi-tech)	10%	Rs. 10 Cr.
Polymerization, texturizing and twisting	20%	Rs. 50 Cr.

7. Waiver of Electricity Duty

An eligible Textile Industry under WBTIS 2022 for its approved project will be entitled to 100% waiver of electricity duty for 5 years from the date of commencement of production subject to a maximum of Rs.100.00 lakh per year.

8. Power Subsidy

An eligible Textile Industry under WBTIS 2022 for its approved project will be entitled to power subsidy on electricity consumption for 5 years from the date of commencement of production from any licensee power supplier on reimbursement basis for the different manufacturing activity as follows:

Type of Manufacturing Activities	Quantum of Subsidy	Upper limit
Spinning (short staple and long staple)	Rs.2/unit	Rs. 1 Crore per annum for 5 years
Weaving**and Knitting (warp and flat-bed)	Rs.2/unit	
Circular knitting	Rs.1.5/unit	
Dyeing and processing of fibers, yarn, fabric and garment	Rs.2/unit	
Technical textile (Agrotech, Buildtech, Indutech, Geotech, and Medi-tech) and Non-woven fabric manufacturing	Rs.1.5/unit	
Technical textile (All categories except Agrotech, Buildtech, Indutech, Geotech, and Medi-tech)	Rs.1.5/unit	
Polymerization, texturizing and twisting	Rs.2/unit	
Garment manufacturing units	Rs.1/unit	Rs. 50 Lakh per annum for 5 years

The power subsidy will be paid annually on production of electricity bills by the relevant DISCOM. Further, such powersubsidy shall not be available for units already enjoying lower power tariffs under DVC area or areas where the state DISCOM or any other licensee DISCOM has offered reduced rates for industry compared to rest of the state.

9. Incentive for Energy Efficiency:

9.1 An eligible Textile Industry will be entitled to a reimbursement of 50% of the cost of energy audit undertaken by a certified agency for its approved project. The reimbursement will be made after implementation of the recommendations with an upper limit of Rs 2 lakh.

9.2 An eligible Textile Industry 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.10 Lakh for its approved project.

10. Reimbursement of Stamp Duty and Registration Fee:

10.1 An eligible Textile Industry will be entitled to a reimbursement of 100 % of the stamp duty and registration fee paid by it for the purpose of registration of documents as specified under clause 10.2 within the State.

10.2 The subsidy will be admissible for the purpose of:

- i. Purchase of land and/or buildings for setting up of the approved project And
- ii. Land/building/ shed taken on Lease (minimum ten years) anywhere in the state for setting up of the approved project.

10.3 The amount admissible will be calculated proportionately based on the percentage of land/ buildings used for setting up of the enterprise for implementation of the approved project.

11. Waiver of Fees for Land Conversion and Mutation:

An eligible Textile Industry under WBTIS 2022 for its approved project will be entitled to 100% waiver of fees for conversion and mutation of the land as approved in the project.

12. Subsidy for Water conservation/ Environment Compliance

An eligible Textile Industry will be entitled to a reimbursement of 25% of expenditure incurred by it for its approved project towards cost of captive Effluent Water Treatment Plant for waste water recycling and/ or other pollution control devices subject to a maximum of Rs. 1.50 Crores. However, for a cluster of units with a minimum of 5 units, the state Govt. in the MSMET department will set up a CETP to be run by SPV of the clustered units as well as running cost is to be borne by them, if the total investment in such units is at least Rs200crore.

13. Incentive for approved expansion project of an existing enterprise: -

An eligible Textile Industry shall be entitled for:

- a. Capital subsidy
- b. Reimbursement of stamp duty and registration fee
- c. Power subsidy and waiver of electricity duty if the unit takes a separate metering arrangement for the expansion portion of the unit.
- d. Incentive for Water conservation and environment compliance provided such measures are taken for the new expanded unit

14. Applicability of Power-loom Incentive Policy, 2021: -

Financial facility for working capital management in clause no 21 of Incentive Scheme for MSMEs in Power-loom Sector 2021 will also be applicable in the **West Bengal Textile Incentive Scheme 2022** for an eligible

Textile Industry in Power-loom Sector only for weaving of fabric.

15. Power to amend and /or relax:

Notwithstanding anything contained in any of the provisions of **West Bengal Textile Incentive Scheme, 2022** 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.

16. Grievance Redressal Mechanism

In case of any grievances against the decision of the Directorate of Textiles, application is to be made to the Principal Secretary, Department of MSME&T, Govt. of West Bengal. In case of any interpretation regarding the scheme, Director of Textile shall consult with the Department of MSME &T before taking any final decision.

17. Repeal/Savings clause: -

- (i) Textile units in MSME sector shall have the option to apply either under this scheme or under the existing “Banglashree” Scheme, 2020. The Power-loom Incentive policy shall be subsumed under this policy. The units already registered under Power-loom Incentive scheme will continue to be governed by that scheme till the expiry of the period of their support under that scheme.
- (ii) The benefits extended to the textile industry under any of the previous Incentive Schemes shall continue to be governed under the respective Schemes
- (iii) An eligible Textile Industry which has availed of incentive/ subsidy in respect of any of the items specified under any other Incentive of State Govt. shall be eligible to get the benefits of other items only under **West Bengal Textile Incentive Scheme, 2022** subject to fulfillment of terms and conditions of the Scheme.
- (iv) An eligible Textile Industry which have started production on or after 01.04.2022 and have applied under Incentive Scheme for MSMEs in Power-loom Sector 2021 or under any other scheme of State Govt. or Govt. of India will be allowed to apply under West Bengal Textile Incentive Scheme, 2022 except for the item(s) already approved against previous application.

The **West Bengal Textile Incentive Scheme, 2022 (WBTIS 2022)** is hereby issued with the concurrence of the Finance Department vide their U.O. No Group C/2022-2023/0018 dated 26.08.2022 and notified under No.4420-MSMET-18099/14/2022 dated.13.12.2022 of the Department of Micro, Small and Medium Enterprises and Textiles, and on approval of the Standing Committee of the Cabinet on notification of West Bengal Textile Incentive Scheme, 2022(WBTIS 2022) in its 32nd meeting held on 19.09.2022.

By Order of the Governor

Rajesh Pandey

Principal Secretary to the Government of West Bengal

OPERATIONAL PROCEDURES OF WEST BENGAL TEXTILE INCENTIVE SCHEME, 2022

1. An industry in the manufacturing sector of textile claiming to be eligible for incentive under WBTIS 2022 shall duly apply through the online portal in Common Application Form (CAF) to the Director of Textiles, Directorate of Textiles (Handloom etc.). For availing Waiver of Electricity Duty, applicant industry shall apply addressing to the Director, Directorate of Electricity Duty in Form-C in the same portal. Upon successful Online submission of the application, the print copy of the Form- A containing the details which is to be extracted from information given in Common Application Form (CAF) along with acknowledgement no. generated by the system and the relevant documents as detailed in the Form No A, shall be duly signed by authorized signatory and the scanned copy of the same shall be uploaded through this online portal.
2. On receipt of application for incentive from an industry in the manufacturing sector of textile, the Director of Textiles, Directorate of Textiles (Handloom etc.) shall endorse the application to concerned Joint Director in-charge of Incentive Cell of Directorate of Textiles for scrutiny of the application as well as attached documents. Director of Textiles will instruct Joint Director in-charge of Incentive Cell to revert back the application to the applicant, if the application or documents are found not in order/incomplete. If the application / documents are found in order/complete, the same will be sent to District Level Cell of respective district which will be constituted to undertake scrutiny of/ enquiry into particulars furnished by the enterprise and to cause physical inspection of the industry to ascertain the land details, details of Bank/FI, actual date of commencement of commercial production and Fixed Capital Investment made in Plant and Machinery by applicant industry. The district level Inspection Team will be comprised of:
 1. General Manager, DIC/Officer-in-Charge of Sub-DIC, Siliguri as head of the Team.
 2. Development Officer (Handloom) of the concerned area.
 3. IDO of concerned Block/Municipality.
3. For an industry in the manufacturing sector of textile with investment in Plant and Machinery less than Rs.50.00 crore, Joint Director in-charge of Incentive Cell Directorate of Textiles will place the Observation/recommendation uploaded by District Level Cell-in-charge along with the documents submitted by the applicant industry before a committee with the following composition:
 - i. The Director of Textiles, Directorate of Textiles (Handloom etc.)-Chairman
 - ii. Financial Advisor, MSME&T Department- Member
 - iii. The Deputy Secretary of MSME&T Department- Member
 - iv. Joint Director of Textiles, Directorate of Textiles (Powerloom etc.)-Member
 - v. Joint Director, Directorate of Textiles to be assigned by chairman - Member Secretary
 - vi. Assistant Engineer (Electrical), WBSIDCL-Member
 - vii. Any other members may be co-opted in the committee as desired by the Chairman of the Committee.

and on acceptance of the recommendations of the aforesaid committee, the Director of Textiles, Directorate of Textiles (Handloom etc.) shall issue an Eligibility Certificate in Form-B for date of commencement of

commercial production and fixed capital investment in favour of the industry. If the industry expresses its intention for Waiver of Electricity Duty and applied in Form-C through the portal, Director of Textiles shall also recommend the same in Form-F and shall forward the application to the Director, Directorate of Electricity Duty through online. If any application is found to be not eligible for incentives under the WBTIS 2022, Director of Textiles, Directorate of Textiles (Handloom etc.) will issue a letter of rejection to the applicant industry in Form-R.

4. For an industry in the manufacturing sector of textile with investment in Plant and Machinery more than Rs.50.00 crore, Joint Director in-charge of Incentive Cell Directorate of Textiles will place the Observation/recommendation uploaded by District Level Cell-in-charge along with the documents submitted by the applicant industry before Director of Textiles, Directorate of Textiles (Handloom etc.) with specific recommendation for approval or rejection. Being satisfied the Director of Textiles will place the Observation/recommendation of Incentive Cell Directorate of Textiles before a High Power Committee which will be constituted as follows-

- i. The Principal Secretary, Department of MSME&T- Chairman
- ii. The Director of Textiles, Directorate of Textiles (Handloom etc.)-Member
- iii. The Director of MSME, WB-Member
- iv. The Special Secretary, Department of MSME&T –Member Secretary
- v. One representative from Finance Department (not below the rank of Joint Secretary)-Member
- vi. Financial Advisor, MSME&T Department

The committee will examine the eligibility of the industry to come under WBTIS. On the basis of approval of the aforesaid committee, Director of Textiles, Directorate of Textiles (Handloom etc.) shall issue Eligibility Certificate in Form B in favour of the applicant industry. If the industry expresses its intention for Waiver of Electricity Duty and applied in Form-C through the portal, Director of Textiles shall also recommend the same in Form-F and shall forward the application to the Director, Directorate of Electricity Duty through online. If any application is found to be not eligible for incentives under the WBTIS 2022, Director of Textiles, Directorate of Textiles (Handloom etc.) will issue a letter of rejection to the applicant industry in Form-R.

The Committee may, if it so desires, seek advice of Experts from the relevant fields before taking decision on any subject falling under its purview.

5. The “Approved Project” will be eligible for incentive under WBTIS 2022 subject to fulfillment of the following condition for eligibility by the applicant industry-
- i. A new industry in the manufacturing sector of textile claiming to be eligible for incentive under WBTIS 2022 shall commence its commercial production on or after 01.04.2022. Expansion of existing industry claiming to be eligible for incentive under WBTIS 2022 shall commence its commercial production of the expanded portion on or after 01.04.2023 provided the existing industry should have started as a new unit on or after 01.04.2022. A new industry or an expanded portion of the existing industry shall submit first incentive application to the Director of Textiles, Directorate of Textiles (Handloom etc.) within 12 (twelve)

months from the date of commencement of commercial production for its new project or for expansion project or 12 months from the date of this notification, whichever is later.

ii. An Textile Industry which have started production on or after 01.04.2022 and have applied under Incentive Scheme for MSMEs in Powerloom Sector 2021 or under any other scheme of State Govt. or Govt. of India will be eligible to apply under West Bengal Textile Incentive Scheme, 2022 except for the item(s) already approved/extended on or after 01.04.2022 against previous application

iii. The enterprise shall file Udyam Registration, Industrial Entrepreneur's Memorandum (IEM) - Part B,

iv. A new project/Expansion project should be covered by a detailed feasibility report prepared for the purpose and should be approved before implementation of the project by Directorate of Textile under the Deptt. of Micro, Small & Medium Enterprises and Textiles, Govt. of West Bengal or Commercial Banks/Financial Institution, Cooperative Banks/ scheduled banks approved by RBI/ RRBs financing the project.

v. The enterprise will submit a “self- declaration” as stated in Form-A affirming the following statements:

(a) That the enterprise has installed Modern/Hi-tech plant & machinery that conform to the standard productivity.

(b) That the enterprise will strictly observe requisite pollution control compliances.

(c) That the enterprise will conduct regular Energy Audit and ensure standard energy efficiency wherever applicable.

(d) That the enterprise will follow/maintain labour laws.

(e) That the enterprise will remain in production for at least five years from the date of commencement of commercial production.

(f) That the enterprise has not defaulted in payment of any government dues /dues of Financial Institutions.

6. Type of Manufacturing activities mentioned as Technical Textiles which will be eligible for State Capital Investment Subsidy @ 20% is to be ascertained based on following classification-

a) Agro Tech - Shade nets, crop covers, fishing nets, Anti-Hail and Anti-Bird Nets, Mulch Mats.

b) Build Tech - Scaffolding nets, awnings, canopies, wall coverings, Acoustic Fabric, Architectural Membranes, HDPE Tarpaulin.

c) Geo Tech - Geo-grids, gabions, geo-bags, Geostrips, Geocomposites, Geotextile Tubes, Geomats.

d) Indu Tech - Conveyor belts, bolting cloth, coated abrasives, composites, AGM Glass Battery Separators, Industrial Filtration Products, Industrial Webbing and Slings, Computer Ribbon, Paper Making Fabric.

e) Medi Tech - Diapers, wipes, surgical sutures, hernia mesh, artificial ligaments, Extra Corporeal Devices and Artificial Kidney (Dialyser), Orthopaedic Implants (including artificial tendon, artificial joints, artificial ligaments and prosthetics), Surgical Disposables (Medical/Surgical Apparel/Protective Clothing), Medical Wipes (Antibacterial/Antimicrobial/Disinfectant Wipes), Heart and Soft Tissue Repair Patch.

The above list is not exhaustive one. The technical textile items other than the items mentioned above are to be ascertained by the Technical Expertise/ Textile Research Associations (TRAs), as and when required by the Director of Textiles (Handloom etc.).

7. The EC will be issued with effect from the date of commencement of commercial production by the Eligible Unit. The date of commencement of commercial production will be determined, based on the first sale bill issued by the Unit in respect of such production, Udyam Registration, Industrial Entrepreneur's Memorandum (IEM) - Part B, West Bengal Pollution Control Board's (WBPCB's) consent to operate for the applicant unit, Electricity connection related documents or as may be required by competent authority. All the documents are to be submitted online through the respective web portal.
8. The Director of Textiles, Directorate of Textiles (Handloom etc.) shall also approve admissible amount of incentive as early as possible and inform the applicant on quantum of admissible amount of incentive. If any application is found to be not eligible for incentives under the Scheme WBTIS 2022, the Director of Textiles, Directorate of Textiles (Handloom etc.) shall issue a letter of rejection to the applicant enterprise.
9. In case of application for subsidies on power which are to be submitted within one year from the date of incurring expenditure not prior to date of commencement of commercial production, Director of Textiles, Directorate of Textiles (Handloom etc.) shall scrutinize, enquire into the claims and cause physical inspection of the industry and on being satisfied shall approve the admissible amount of incentive in the same way as mentioned in Sl. No. 2, 3 & 4.
10. Director of Textiles, Directorate of Textiles (Handloom etc.) will place the requisition of funds through online to the MSME & Textiles Department for approved amount of incentives.
11. On receiving the allotment of funds for the purpose of disbursement of approved incentive to an industry in the manufacturing sector of textile, Director of Textiles, Directorate of Textiles (Handloom etc.)
 - a. shall instruct Addl. Director or any other Jt. Director not concerned with Incentive Cell of Directorate of Textiles for physical verification for submitting latest status report of the unit prior to disbursement of fund
 - b. shall require the approved industry concerned to execute an enforceable agreement/ bond to the effect that the industry in the manufacturing sector of textile 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
 - The incentive has been claimed by misrepresentation as to an essential factor by furnishing false information,
 - The industry in the manufacturing sector of textile shifts itself from this State to outside the
 - State, during the period of operation of this incentive scheme.

- The industry in the manufacturing sector of textile discontinues production in respect of its approved project within 5 (five) years from the date of commencement of commercial production,
- The industry in the manufacturing sector of textile is sold out.
- 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 industry in the manufacturing sector of textile detected afterwards, the industry in the manufacturing sector of textile will be liable to refund the same failing which the amount shall be recoverable under the PDR Act.

- c. After satisfaction as to the execution of an agreement bond containing the aforesaid points, and the unit if found “running”, Director of Textiles, Directorate of Textiles (Handloom etc.) shall instruct concerned Jt. Director of Incentive Cell of Directorate of Textiles for disbursement of fund after completion of all formalities for disbursement of fund through DDO of Directorate of Textiles.
- d. If found “stopped” Director of Textiles, Directorate of Textiles (Handloom etc.) may seek clarification of the unit regarding the status and concerned banks for verification of the matter.
- e. Any cancellation of the incentive at this stage, Director of Textiles, Directorate of Textiles (Handloom etc.), irrespective of value of plant and machinery may place the proposal before the committee mentioned in Sl. No.4 for further approval of cancellation.

12. The Drawing and Disbursing Officer shall in turn draw the amount of incentive sanctioned by the Director of Textiles, obtain an advance stamped receipt for the amount to be disbursed and disburse the same to the industry in the manufacturing sector of textile concerned through its Bank/ Financial Institution under intimation to the industry in the manufacturing sector of textile.

13. Director of Textiles, Directorate of Textiles (Handloom etc.) will maintain a separate register for the purpose of diarizing and recording all applications received under WBTIS 2022

14. Director of Textiles, Directorate of Textiles (Handloom etc.) will also maintain a disbursement register for the purpose of keeping industry wise records of all disbursement made under WBTIS 2022.

By Order of the Governor

Rajesh Pandey

Principal Secretary to the Government of West Bengal

Application for incentives under the West Bengal Textile Incentive Scheme, 2022.

**[To be submitted scanned copy of signed application to Director of Textiles,
Directorate of Textiles (Handloom etc.), West Bengal**

1. (a) Name of the Applicant industry :

 Please tick, [if any]
- (c) Local Office Address :.....

 Telephone No. :.....
 Fax No. :.....
 E-mail address :.....
- (d) Address of the Registered Office :.....

 Telephone No. :.....
 Fax No. :.....
 E-mail address :.....
- (e) Name and Designation Of the contact person :.....
 :.....
 Telephone No. :.....
 Fax No. :.....
 E-mail address :.....

2. Whether the Project (against which the Application for incentive is being made) is for (please tick any)

- a. Establishment of a new unit :
- b. Expansion project in the existing unit :
- c. Expansion project in a new location :

3. (a) Constitution : Proprietorship/Private Ltd./Public Ltd./ Co-operative/ Partnership/SHG/others (tick whichever is applicable)

(b) Category of the entrepreneurs: Women/SC/ST/Minority Community/others

(c) Date of establishment/incorporation/ :
 Registration of the Company/Co-operative

(d) Date of commencement of commercial :
 Production

(e) Udyam Reg./IEM (Part B) No. & Date :

4. Location/address of the unit

(A) Location of the Project against which Eligibility 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

New unit/Expansion of the existing unit.

(Rs. In lakh)			
	Estimated Cost	As approved by Banks/Financial Institutions	Investment made on or after 01.04.2021
Land			
Building			
Plant, Machinery etc.			
Miscellaneous fixed assets			
Engineering fees			
Preliminary and preoperative Expenses			
Margin Money for working Capital			
Total			

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		

Existing unit(s), if there be any.

	Investment made
Land	
Building	
Plant, Machinery etc.	
Miscellaneous fixed assets	
Engineering fees	

Preliminary and preoperative expenses	
Margin Money for working capital	
Total	

6. For new unit /expansion of the existing unit

Item of manufacture

Annual Capacity

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

Annual Capacity

7. Factory Registration No :

8. Power requirement (KVA) :

a. For new unit/
expansion 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)

EXEMPTED	WHITE	GREEN	ORANGE	RED	SPL RED
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12. Estimated daily requirement of water
And source of supply :

13. Specific item for which incentive
application is submitted Under
the West Bengal Textile Incentive
Scheme, 2022
(Please tick):

- For State Capital Investment Subsidy
- for Power Subsidy
- for Subsidy for Energy Efficiency
- for Subsidy on Stamp Duty and Registration Fee
- for Waiver of fees for Land Conversion & Mutation (to be reimbursed)
- for Subsidy for Water Conservation /Environment Compliance

14. Whether the industry in the manufacturing sector of textile intends to apply
For waiver of electricity duty to the Director of Electricity Duty: yes/no

15. Whether the industry in the manufacturing sector of textile was accorded
Eligibility Certificate under any of the State Incentive
Schemes, If so,

- a. Name of the State Incentive Scheme :
- b. Date of filing Udyam Reg./IEM(B) :
- c. Udyam Reg./IEM(B)number & date :
- d. Registration Certificate Number & Date :

- a. Stamp Duty : Rs.
b. Registration Fee : Rs
c.

V. Waiver of fees for Land Conversion & Mutation (it will be reimbursed)

- i. fees paid for Land Conversion & Mutation
ii. Subsidy claimed @100% Rs.
iii.

VI. Subsidy for Water Conservation / Environment Compliance

Details of expenditure incurred and subsidy claimed:

	<u>Expenditure incurred</u>	<u>Subsidy claimed</u>
a. Cost of Captive Effluent Water Treatment Plant	Rs.	Rs.
b. Cost of Pollution Control Devices	Rs.	

Declaration

CERTIFIED that–

1. The statements made by us in the application are true to the best of my knowledge and belief and nothing has been concealed there in
2. That the enterprise has installed Modern/Hi-tech plant & machinery that conform to the standard productivity.
3. That the enterprise will strictly observe requisite pollution control compliances.
4. That the enterprise will conduct regular Energy Audit and ensure standard energy efficiency wherever applicable.
5. That the enterprise will follow/maintain labour laws.
6. That the enterprise will remain in production for at least five years from the date of commencement of commercial production and will not shift itself from this state to outside state during period of operation of this incentive scheme.
7. That the enterprise has not defaulted in payment of any government dues /dues of Financial Institutions.
8. 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.
9. 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.
10. 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 authorized signatory

Seal of the Industry

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/ Registered partnership deed (wherever applicable)
2. A certified statement from ROC or any other competent authority on the name and address of the Directors / Partners/Owners of the industry in the manufacturing sector of textile /Members of Cooperative or Self-Help Groups, as applicable.
3. Copy of approved project report (As defined in the Gazette notification of WBTIS2022)
4. A copy of loan sanction letter issued by financial institutions/banks.
5. A copy of audited balance sheet for last 2years wherever applicable.
6. A list of plant and machinery with original value along with copies of the bills, money receipts, way

- bills and challans.
7. Existing manufacturing activities in West Bengal stating Items, annual approved capacity, annual production during last two years (in quantity and value in Rs. Lakh), for expansion project.
 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 trade licence.
 12. Copy of first electricity bill(wherever applicable)
 13. Copy of acknowledgement of Udyam Reg./IEM(B).

Additional documents to be submitted-

11. For State Capital Investment Subsidy

- Auditor's/ Chartered Accountant's Certificate for utilization of fund.
- A certificate from a Chartered Accountant as per Annexure – I.
- A certificate in respect of fixed assets as per Annexure – II.

12. for Power Subsidy

- Copy of agreement regarding supply of electricity to the industry
- Copies of all Electricity Bills and corresponding money receipts for which the claim is made

13. for Subsidy for Energy Efficiency

- Copies of relevant bills, money receipts for expenditure incurred towards
- cost of Energy Audit and installations for energy conservation
- Copy of Energy Audit Report/Recommendations of the Certified Agency related to the claim in question.
- Details of installations for energy conservation

14. for Subsidy on Stamp Duty and Registration Fee

- Scheduled of the land
- Sketch map of the land/building purchased
- Documents showing payment of Stamp Duty and Registration Fee

15. for Waiver of fees for Land Conversion & Mutation

- Copy of land record
- Documents showing payment of fees **for Land Conversion & Mutation**

16. for Subsidy for Water Conservation / Environment Compliance

- Copies of relevant bills, money receipts for expenditure incurred towards cost of Captive Effluent Water Treatment Plant and Pollution Control Devices
- Details of Captive Effluent Water Treatment Plant and Pollution Control Devices

FORM -B

**ELIGIBILITY CERTIFICATE UNDER WEST BENGAL TEXTILE INCENTIVE IN
TEXTILE SECTOR SCHEME, 2022**

No. _____ / _____

Date: _____

To

.....
.....
.....

In reference to your application in Form-A received onyour Unit is found to be eligible for the following subsidy under the West Bengal Textile Incentive Scheme, 2022 in the manufacturing sector of textiles in Textile Sector for the manufacturing item(s)

Nature of Subsidy
(i)State Capital Investment Subsidy
(ii)Waiver of Electricity Duty
(iii)Power Subsidy
(iv)Subsidy on Stamp Duty and Registration fee
(v) Subsidy on Mutation and conversion charges
(vi)Energy Efficiency
(vii)Water Conservation/Environment Compliance

The date of commencement of production of the industry in the manufacturing sector of textile is:

D	D	M	M	Y	Y
---	---	---	---	---	---

And

The Fixed Capital Investment made in Plant &Machinery is :

Rs. _____ (Rs. In lakh)

Place:

Date:

**Director of Textiles,
Directorate of Textiles (Handloom etc.)
West Bengal**

Office Seal

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: A 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.

Mobile no.

Email.

Annexure-II

Certificate to be given by the industry in the manufacturing sector of textile

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 Manufacturer/ 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 create/erected	Bill Value of the assets created/ erected
---------	---	----------	---------------	---	---	-----------------------------	-----------------	--	---

Break-up of costs included in the value of assets.

Basis (CIF/FOB) value	Description of the Fixed Assets (item-wise)	Freight, Insurance and Handling charges	Sales Tax	Erection Cost	Others, if any (specify)
-----------------------	---	---	-----------	---------------	--------------------------

Certified that the assets enlisted in the schedule of fixed assets as erected in position at site a son.....

Signature (With seal) of Managing Director/Director/Secretary of the Unit /Industry in the manufacturing sector of textile.

1. We hereby certify that we have checked the above statement of fixed assets with the books of accounts, the invoices, bank reconciliation statement 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 there with.
2. We also certify that M/s.....have acquired and Installed the above mentioned 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.

Name of the Firm

Registration No.

Date :

Place :

Seal of the Chartered Accountant.

Mobile no.

Emai

Application for Waiver of Electricity Duty under the West Bengal Textile Incentive Scheme, 2022

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 Textile Incentive Scheme, 2022.**

The necessary particulars are given below:

- i) Name of the applicant unit :
- ii)
- iii) Office address :
Tel no.
Fax no.
e-mail:
- iv) Factory address :
Tel no.
Fax no.
e-mail.
- v) Category of the entrepreneurs (Please tick): Women/SC/ST/Minority Community/Others
- vi) EC No. under **West Bengal Textile Incentive Scheme, 2022**
- vii) Manufacturing item :
- viii) Commencement of production :
(to be certified by EC)
- ix) Name of the Agency from which electricity supply is taken:
- x) Period for which Waiver of Electricity Duty is claimed :
- xi) 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.
- xii) If there was any closure of the unit during the period of claim. If so, details thereof
- xiii) 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.

Signature of the Applicant

Name and Status of the Signatory

Date :
Place :

Seal of the applicant unit

Documents to be closed:

- i) Copy of Eligibility Certificate under **West Bengal Textile Incentive Scheme, 2022** certifying the date of commencement of production
- ii) Copy of Udyam Reg./IEM(B)
- 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

FORM-F

Office Seal

No. _____/

Date:

Recommendation for availing of Waiver of Electricity Duty under the West Bengal Textile Incentive Scheme, 2022

To
The Director,
Directorate of Electricity Duty, West Bengal

Sub: Certificate for Commencement of Commercial Production and entitlement for Waiver of Electricity Duty under West Bengal Textile Incentive Scheme, 2022

Sir,

M/s _____ having Udyam Registration/IEM(Part-B) No. _____ Dated _____ has commenced its commercial production as a "New Industry"/ "Expansion of existing industries" on _____ and has been found to be entitled to Waiver of Electricity Duty on the electricity consumed for its manufacturing activity during the period from _____ to _____ under **West Bengal Textile Incentive Scheme, 2022.**

Sl. No.	Item of manufacture	Annual capacity

Yours faithfully,

**Director of Textiles,
Directorate of Textiles (Handloom etc.)
West Bengal**

Office Seal

No.-----/

Dated.

Copy forwarded for information to:

1.M/s _____

**Director of Textiles,
Directorate of Textiles (Handloom etc.)
West Bengal**



Government of West Bengal
Directorate of Textiles (Handloom etc.)
New Secretariat Buildings, (7th floor)
1, K.S. Roy Road, Kolkata – 700 001

No.

Date:

To

Name of the Enterprise

Address

Sub: Rejection/Cancellation of your application vide application id no. under WBTIS 2022

Madam/Sir,

In reference to the above mentioned application ID..... ,it is to inform that the application has been rejected/cancelled by competent authority.

Rejection ground within 700 (seven hundred character)

Yours faithfully,

Director of Textile
Directorate of Textiles (Handloom etc.)
West Bengal

No.

Date:

Copy forwarded for information:

1. Joint Director (Textile)
2. Development Officer (Handloom),

Director of Textile
Directorate of Textiles (Handloom etc.)
West Bengal