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CERTIFICATE FROM THE EXCISE & TAXATION DEPARTMENT UNDER RULE 10.2
OF THE RULES REGARDING GRANT OF INCENTIVES, CONCESSIONS &
FACILITIES TO THE INDUSTRIAL UNITS IN HIMACHAL PRADESH-2004 AS
AMENDED UPTO 17TH JULY, 2018

This is to certify that:-

1. The unit named & styled as M/s _____ (Name & complete address) located in Category _____ A/B/C area as defined under the "Rules Regarding Grant of Incentives, Concession & Facilities to the industrial Units in Himachal Pradesh 2004 as amended upto 17th July, 2018", hereinafter referred to as 'the said rules') and having verified UAM NO. _____ for the manufacture of _____ (Name of Goods).
2. The above enterprise is registered under GST Act having registration No. _____ dated _____ for manufacture and supply of _____ goods.
3. As the above unit is located in Category _____ A/B/C area, the unit is eligible for _____ % of annual HPGST reimbursement subject to maximum limit of 60%/ 70% / 80% of FCI for Category A/B/C respectively, under the said rules for any tax period of a financial year for _____ number of years starting from _____ (Dated of COP).
4. The total value of FCI as recorded in UAM verified by Chartered Accountant and as per the record of State Excise & Taxation Department is Rs. _____ and the maximum limit of reimbursement defined under the said rules is Rs. _____ (_____ % of FCI)

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5. The said enterprise was earlier registered under HP VAT Act, 2005 having TIN _____ and was availing exemption/deferment vide exemption/deferment Certificate No. _____ date _____. Further the enterprise has already availed exemption amounting to Rs. _____ under the said certificate before the implementation of GST Act.
6. The net SGST paid in cash by the above unit during the financial year _____ is Rs. _____. Therefore the unit is eligible for reimbursement of net SGST of Rs. _____ during the financial year _____.
7. The balance net reimbursable HPGST for the remaining period of incentive is Rs. _____

R = A - (B + C) Where:-

R = Balance Net Reimbursable HPGST

A = Maximum limit of reimbursement depending on category of area and FCI

B = Amount of benefit already availed before implementation of GST Act.

C = Net HPGST reimbursement availed during previous years (if any)

Dated:

Seal & Signature of the competent
authority of Excise & Taxation Department.

GOVERNMENT OF HIMACHAL PRADESH
DEPARTMENT OF INDUSTRIES
GENERAL MANAGER, DISTRICT INDUSTRIES CENTRE, _____
JDI/ DDI/ MS, SWCA, _____

ELIGIBILITY CERTIFICATE FOR AVAILING SGST REIMBURSEMENT BY THE NEW
UNITS/ EXISTING UNITS/EXISTING UNITS UNDERTAKING SUBSTANTIAL
EXPANSION (as provided for under Rule 10.2 of Rules Regarding Grant of Incentives,
Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto
17th July, 2018)

This is to certify that:-

1. M/s _____

(Name & address of the unit) is a new/ existing unit/ existing unit undertaking substantial expansion having a verified Udyog Aadhaar Memorandum No. _____ for the manufacture of _____ (Name of the product) and that the said industrial unit commenced commercial production on _____ as verified under Udyog Aadhaar Memorandum. This unit is located in Category _____ (A/B/C) as defined in "Rules Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 17th July, 2018."
2. That M/s _____ was availing benefits under Rule 10.1 / Rule 19 of the existing "Rules Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 06th April, 2017" (For existing units).
3. That Fixed Capital Investment (FCI i.e actual investment made in Land, building, Plant & Machinery as on date of commencement of commercial production for new unit and the date of commencement of commercial production after substantial expansion) of the industrial enterprise is Rs. _____ as per verified Udyog Aadhaar Memorandum dated _____.
4. That aforesaid industrial enterprise has employed total _____ number of employees out of which _____ number is bonafide Himachalis as verified on _____ (Date) which is _____ % of total employment.
5. That entitlement of aforesaid incentive(s) is subject to fulfilment of provisions of the Excise & Taxation Rules.
6. That certificate is being issued subject to the condition that the enterprise will ensure 80% employment (as the case may be) to Bonafide Himachali or as fixed by the State

7. That the above unit is eligible for availing reimbursement of net SGST paid for _____ years upto maximum ceiling of Rs. _____ (-----% of FCI). The actual Fixed Capital Investment as reflected in verified UAM / commencement of commercial production certificate is also certified by the Chartered Accountant. (Copy attached)
8. In case of any false declaration or non-eligibility the amount of incentive so availed shall be liable to be recovered along with 12% compound interest per annum and penalty as decided by the State Government.
9. This eligibility certificate will remain operative on annual basis (Date, Financial year annual basis) or till it has not been withdrawn or cancelled by the Director of Industries or it is not quashed in any appellate, revisional or other proceedings.
10. The unit is not engaged in activities as listed in Annexure-III of the negative list of "Rules regarding grant of incentives, concessions and other facilities to industrial units in Himachal Pradesh 2004" as amended from time to time.
11. The unit should submit reimbursement claim to the Department of Industries on annual basis and with in a period of three months i.e by 30th, June every eligible year.
12. This certificate is issued on the basis of the certificate issued by the Excise & Taxation Department on _____ (dated) under Rule 10.2 of the "Rules Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 17th July, 2018."

Dated:

GM, DIC____/ JDI/DDI,
SWCA, Baddi, MS, SWCA,

To,

1. The JDI/ DDI/MS, SWCA _____
2. The General Manager, District Industries Centre _____

Subject:- Application for eligibility certificate (for new units/ existing units who were earlier availing VAT incentives / existing units undertaking substantial expansion units) under Rule 10.2 of Rules " Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 17th July, 2018.

Sir,

I am to submit as under:-

1. That I am the proprietor/ Partner/ Director of the unit named and styled as M/s _____ (Name & address), a proprietor/ Partnership/ Company of the above said unit. The unit is located in Category _____ (A/B/C) as defined under "Rules Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 17th July, 2018"
2. That issue me eligibility certificate for availing reimbursement of SGST as provided under Rule 10.2 of "Rules Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 17th July, 2018".
3. That I am having GST No. as _____ dated _____ (Copy attached) under GST Act.
4. That I am eligible for reimbursement entitled for reimbursement of _____% of net SGST with the upper ceiling of Rs. _____ (-----% of Fixed Capital Investment (FCI).
5. I have already availed benefits amounting to Rs. _____ under Rule 10 / Rule 19 of "Rules Regarding Grant of Incentives, Concessions & Facilities to the Industrial Units in Himachal Pradesh 2004 as amended upto 06th April, 2017". **(For existing units)**
6. That copy of the verified Udyog Aadhaar Memorandum is enclosed herewith for ready reference.
7. The I paid Rs _____ as net SGST during the financial year _____ and recommendation

certificated of the State Excise & Taxation Department is also enclosed herewith.

8. That FCI as certified by the Chartered ~~Accountant~~ is also attached.
9. That copy of the Registered Power of Attorney in favour of the applicant is also attached. (not required in case of proprietor).

I proprietor/ Partner/ Director of the unit named and styled as M/s _____ (Name & address), a proprietor/ Partnership/ Company of the above said unit hereby undertakes that in case of the above stated information is found to be false then in such an eventuality any incentive(s) availed on such false declaration the same shall be liable to be recovered along with 12% compound interest per annum and the unit will accept any penalty as decided by the State Government.

Yours Faithfully,

(Name & address of the Proprietor/
authorised partner/ Authorised Director).