



वाणिज्य एवं
उद्योग मंत्रालय
MINISTRY OF
**COMMERCE
AND INDUSTRY**

UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME

UNNATI 2024

**SCHEME
NOTIFICATION,
REGISTRATION AND
CLAIM GUIDELINES
BOOKLET**





Shri Narendra Modi

Hon'ble Prime Minister of India



Our vision for the development of the North East has been comprehensive – envisioning it as the 'Ashta Lakshmi'.

The Central Government approved a revamped and expansive version of the Unnati Scheme to foster industrial development in the North East. Over the past decade, we have enhanced modern infrastructure, implemented a dozen peace agreements, and resolved several border disputes. Now, the next phase of development entails bolstering the industrial landscape of the North East. The Rs. Ten thousand crore Unnati Scheme will unlock new avenues for investment and job creation. The government will facilitate the establishment of new manufacturing sectors and service-related industries.







MESSAGE

The Northeast, known as the land of the eight sisters (Ashta Lakshmis), is a vibrant blend of diverse cultures, languages, and traditions. Each state radiates its own unique cultural identity shaped by its distinct history, geography, and communities.

The region, strategically positioned as a gateway to Southeast Asia, holds great economic potential, thereby opening doors for international trade and connectivity. Its fertile lands and diverse agro-climatic zones offer immense opportunities for agriculture, horticulture, and organic farming, empowering farmers and driving rural development. Additionally, the Northeast has strong potential in renewable energy, particularly hydroelectric power, which could revolutionise the energy landscape. Traditional arts, such as Assamese silk weaving and Arunachal Pradesh's bamboo crafts, highlight the rich cultural heritage and artisanal skills of the Northeast.

Under the able leadership of Hon'ble Prime Minister Shri Narendra Modi ji, the Government of India is committed to the development of the Northeast. Initiatives like the 'Act East Policy' are already transforming infrastructure, connectivity, and the economic landscape. Uttar Poorva Transformative Industrialization Scheme (UNNATI) 2024 fosters a conducive environment for industries, supporting sustainable and inclusive growth, thereby leading to the region's overall socioeconomic development.

From tourism to technology and agriculture to energy, the Northeast is on a transformative path, poised to become an integral part of India's growth story. As I often say, *'Unless we care for Northeast India, we will never be able to change the future of India.'* I invite all stakeholders to join this collective journey to unlock the full potential of the Northeast, ensuring prosperity for the region and its people for generations to come.

Piyush Goyal



Manufacturing Units in North Eastern Region



MESSAGE

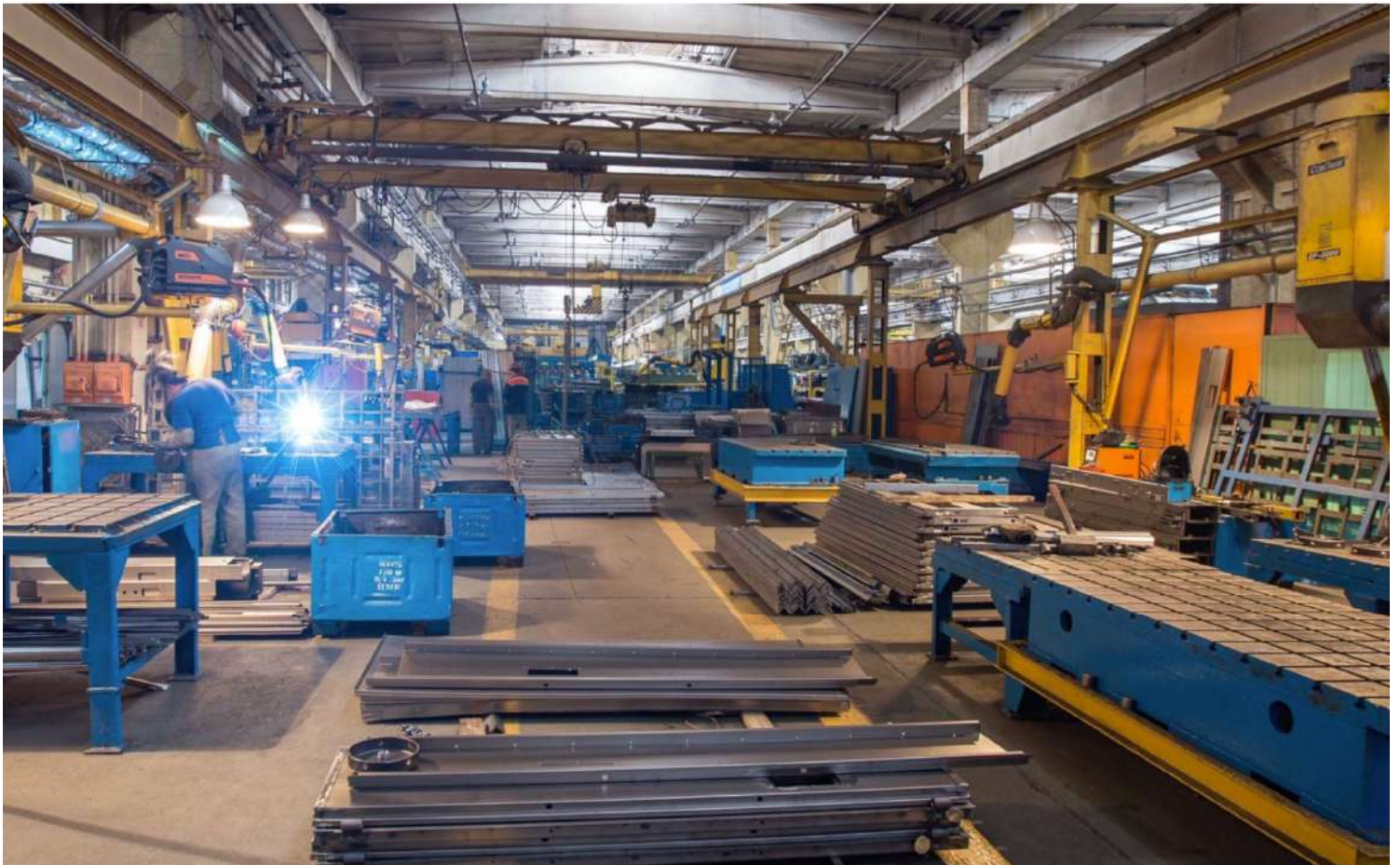
Northeast India, also known as “The Land of Rising Sun” of India, is a vibrant tapestry of diverse cultures, breathtaking landscapes, and abundant natural resources. This region, rich in traditions and home to over 200 tribes, holds immense potential for economic growth and industrial development. Its strategic location, coupled with the entrepreneurial spirit of its people, positions Northeast India as a pivotal hub for trade, investment and innovation. As we focus on unlocking this potential, the Northeast is set to play a key role in India's journey towards sustained development and prosperity.

The Government of India is dedicated to unlocking the potential of the Northeast and accelerating its progress. The region's rich natural resources, combined with the talent of our youth, positions the Region to play a crucial role in the country's development journey. In this realm, let me extend my heartfelt congratulations to the entire Northeast on the successful launch of UNNATI (Uttar Poorva Transformative Industrialization Scheme), 2024 of the Department of Promotion of Industry and Internal Trade (DPIIT). The Scheme is poised to create profound impact by attracting and realising investments, creating employment opportunities, and transforming countless lives.

Hon'ble Prime Minister emphasizes Northeast India's pivotal role as a growth engine. By funding projects in healthcare, education, water supply and power, the Government aims to significantly impact lives in the Northeast, fostering economic growth and improving living standards.

I extend my sincere appreciation to the DPIIT and the State Governments for their unwavering dedication and hard work in launching and promoting “UNNATI – 2024 Scheme”. I am confident that this Scheme will serve as a catalyst for driving inclusive and dynamic industrial development, thereby propelling Northeast India into a future defined by progress and prosperity.

(JITIN PRASADA)



Manufacturing Units in North Eastern Region

राजेश कुमार सिंह, भा.प्र.से.
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सचिव
SECRETARY



भारत सरकार
उद्योग संवर्धन और आंतरिक व्यापार विभाग
वाणिज्य एवं उद्योग मंत्रालय
GOVERNMENT OF INDIA
DEPTT. FOR PROMOTION OF INDUSTRY
AND INTERNAL TRADE
MINISTRY OF COMMERCE & INDUSTRY

FOREWORD

Northeast India is a dynamic fusion of diverse cultures and traditions, offering substantial economic promise. Endowed with abundant natural resources and strategically positioned geographically, the region is poised to emerge as a pivotal hub for trade and investment. Its connectivity to South Asian markets, coupled with its rich social capital, labour force, and natural resources, makes it an exceptionally attractive destination for manufacturing.

The introduction of UNNATI (Uttar Poorva Transformative Industrialization Scheme), 2024, represents a significant milestone in DPIIT's ongoing efforts to highlight the vast opportunities within Northeast India's industrial sector. This scheme aims to accelerate industrial development and promote economic efficiency and growth. DPIIT is committed to supporting regional industries with tailored policies that address evolving needs across manufacturing and services.

DPIIT administers several Central Sector Schemes that have been pivotal in promoting industrialization in the Northeastern region (NER). The Northeast Industrial Development Scheme (NEIDS), 2017, has been a transformative initiative, offering a host of incentives including capital investment subsidies and interest subvention. The Budgetary Support under GST Regime for Northeast, 2017, has been providing reimbursement of the central share of the CGST and IGST to the industrial units, thus easing the transition to the new tax regime and maintaining the competitive edge of the NER industries. These schemes have played a crucial role in mitigating the geographical disadvantages faced by the NER.

DPIIT has led broader countrywide initiatives to streamline regulations and reduce compliance burdens through Ease of Doing Business reforms. Through close collaboration with state governments, the Business Reforms Action Plans (BRAP) have notably improved the business environment in the Northeast.

The Prime Minister's Gati Shakti initiative is another transformative effort that aligns perfectly with our objectives in the Northeast. By bridging infrastructural gaps and enhancing multi-modal connectivity, the initiative is set to accelerate the industrial development of the Northeast, making it an even more attractive destination for investment.

With this ethos, we encourage all stakeholders to join hands in a collaborative endeavour to unleash the complete potential of the Northeast. This collective attempt holds the promise of catalyzing a transformation that secures prosperity for the region and its people for future generations.

(Rajesh Kumar Singh)

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1 Definitions:

- i. **‘Approved Funds’** means financial outlay allocated under Parts A and B of this Scheme.
- ii. **‘Arm’s length price’** as defined under the provisions of the Income Tax Act, 1961. 7.3 (a).
- iii. **‘Unit’** means any industrial manufacturing entity or service sector enterprise registered under Goods & Service Tax Act, 2017 excluding the Industrial Unit in which Government has more than 50% stake/shareholding.
- iv. **‘New Unit’**
 - a. For the manufacturing sector, a unit registered under this scheme on or after 09.03.2024 but not later than 30.09.2026. Such a unit has to commence commercial production within 4 years from the date of grant of registration.
 - b. For the Service sector, a unit registered under this scheme on or after 09.03.2024 but not later than 30.09.2026. Such a unit has to commence commercial operation within 4 years from the date of grant of registration.
 - c. A new unit will be required to fulfill the following conditions:
 - i. It is not formed by splitting up, or reconstruction of a business already in existence.
 - ii. It is not formed by transfer to the new unit of plant or machinery previously used for any other purpose.
 - iii. It has not relocated from elsewhere and/or is not an existing unit reopened under a new name and style.
 - d. New unit must have a new GSTIN and unit cannot use a GSTIN of any existing unit. Provided that heritage property not in use before 09.03.2024 is restored thereafter for commercial or hospitality or tourism services on a commercial basis, it will also be considered as a new unit as per eligibility conditions to be further elaborated in detailed guidelines.
- v. **‘Existing Unit’** means a unit that has commenced commercial production/operation prior to 09.03.2024 and having a valid GST Identification Number (GSTIN) in the concerned State of North-Eastern Region.
- vi. **‘Substantial expansion’** means an additional investment of a minimum of twenty-five percent (25%) of the total amount of investment already made in an existing unit in plant and machinery (for manufacturing sector) or construction of building and other durable physical assets (for service sector). The additional investment should increase production capacity/enhancement of Services or diversification and should not be a mere replacement of existing plant and machinery.
- vii. **‘Manufacturing unit’** means a unit that carries out the processing of raw material or inputs in any manner that results in the emergence of a new product having a distinct name, character, and use. The term —manufacturing unit shall be construed accordingly.

- viii. **‘Services unit’** includes Hotels & Hospitality, Tourism (Homestays, Adventure, Health Tourism, Eco-Tourism & MICE). Education (Vocational & Digital/e-learning). Bio-tech, Fin-tech & Financial Services. Healthcare (Secondary & Tertiary). IT-ITeS, BPO. EV Charging Stations and Tech-oriented start-ups/units providing services in the field of education, Primary Healthcare, and Agriculture.
- ix. **‘Commencement of Commercial Production (Manufacturing Sector)’** means starting manufacturing of finished goods on a commercial basis which is preceded by trial production and installation of complete plant and machinery for manufacturing finished products in commercial quantity and all raw materials, consumables, etc. required for manufacturing are available.
- x. **‘Commencement of Commercial Operation (Service Sector)’** means starting of operation/delivering of services on commercial basis.
- xi. **‘Raw material’** means materials or substances used by any unit to produce or manufacture the finished goods.
- xii. **‘Finished Good’** means the goods produced and supplied by an industrial unit and for which it is registered under the Scheme.
- xiii. **‘Plant and Machinery’** in case of Manufacturing units shall cover industrial plant and machinery as erected at the site, which is newly purchased from the open market at an arm’s length price. It excludes relocated/recycled/refurbished plants and machinery. The details of core and non-core components of Plant & Machinery shall be provided in the guidelines.
- xiv. **‘Building and other durable physical assets’** in the case of service sector units shall cover new buildings and other durable physical assets for a service sector unit where purchases have been made following an arm’s length pricing. The details of durable physical assets shall be provided in the guidelines.
- xv. **‘Zone A and Zone B Districts’** means Zone A (Industrially Advanced Districts) and Zone B (Industrially Backward Districts) based on NER Districts SDG Index prepared by NITI Aayog, UNDP and Ministry of Development of North Eastern Region. The list shall be provided by the Steering committee in consultation with NITI Aayog and State Governments of NER.

POLICY ROADMAP

1.1 Vision

UNNATI (Uttar Poorva Transformative Industrialization Scheme), 2024, a visionary policy is poised to revolutionize the industry and service sectors with a tailored approach, addressing their dynamic needs. UNNATI is more than just a scheme; it serves as a catalyst for regional progress, fostering economic growth and development. By incentivizing industrial expansion and optimizing operations, UNNATI lays the foundation for a vibrant economy driven by performance and innovation.

The Government of India is committed to providing essential support to industries in the North-eastern region (NER) through this innovative policy aimed at meeting the evolving needs of manufacturing and service sectors.

1.2 Key Features

- i. Access to predefined process-based incentives
- ii. Simplified application procedures
- iii. Expert guidance and support
- iv. A dedicated team committed to ensuring your success



1.3 Brief about the Scheme

UNNATI, 2024 is designed to strengthen the Industrial Eco-System in the North East and attract New Investment.

Why UNNATI

- **Financial Stimulus:** The program provides substantial financial incentives such as subsidies and interest rate assistance, which can mitigate capital costs and enhance profitability.

- **Employment Generation:** Direct employment opportunities to increase strong backwards and forward linkages. Direct employment opportunity of about 83,000 will be generated.
- **Atmanirbhar Bharat:** Giving thrust to the domestic manufacturing of different kinds and provision of services which will help in realizing export potential, reduce import dependence, and thereby help in achieving the goal of Atmanirbhar Bharat.
- **Government Endorsement:** The initiative enjoys government backing, ensuring a dependable and trustworthy channel for financial aid.

1.4 Core Values

The key objectives that UNNATI 2024 aims to achieve are as follows:



Promoting sustainable and environmentally friendly growth in existing industries



Generating employment opportunities



Encouraging community participation



Developing an efficient institutional framework



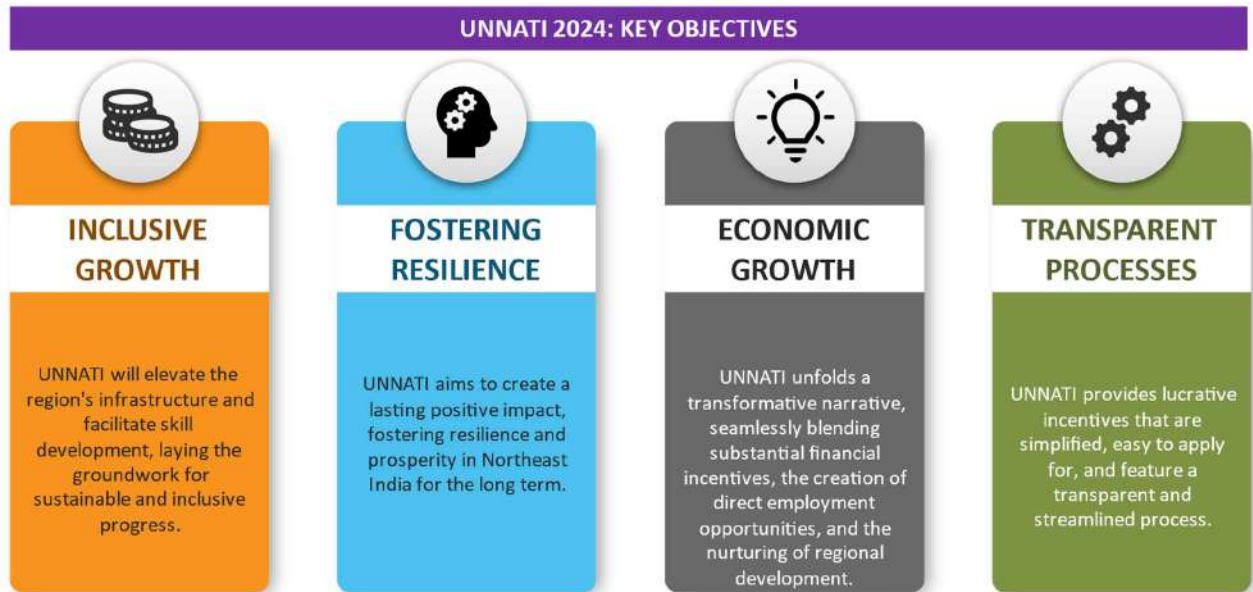
To boost economic activity in manufacturing and services



Focusing on regional development

1.5 Key Objectives

The objective of the scheme is to enhance regional infrastructure, provide financial support to industries, create employment opportunities, and promote resilience and prosperity in the region.



1.6 Priority Sectors

To achieve the economic vision, the following sectors have been designated as 'Priority Sectors' due to their potential to contribute to Northeast economic growth. Sectors not included in the Priority Sectors are considered non-priority sectors.



1.7 Coverage

The Scheme will cover all 8 North-Eastern States, namely Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura.



1.7.1 Zone Bifurcation

‘Zone A and Zone B Districts’ means Zone A (Industrially Advanced Districts) and Zone B (Industrially Backward Districts) based on NER Districts SDG Index prepared by NITI Aayog, UNDP and Ministry of Development of North Eastern Region. Additional incentives are being provided to units investing in Zone B districts to stimulate economic growth in these regions. (*State Wise List of Zone Bifurcation in Annexure I*)

SCHEME NOTIFICATION - UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME (UNNATI), 2024

The Government of India is pleased to announce the Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024, for the North-Eastern Region.

2 Scheme Title

This Scheme will be called Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024.

3 Coverage:

The Scheme will cover all 8 North-Eastern States, namely Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura.

4 Commencement and Duration of the Scheme:

It will be effective from 09.03.2024 and will remain in force up to and inclusive of 08.03.2034 and 8 more years for meeting committed liabilities.

5 Brief about the Scheme:

UNNATI, 2024 is designed to strengthen the Industrial Eco-System in the North East and attract New Investment. The Scheme is divided into two parts i.e Part A and Part B.

5.1 Part A:

Part A provides incentives to eligible new industrial units and those undergoing substantial expansion. Part A will have three components namely Capital Investment Incentive (CII), Capital Interest Subvention (CIS), and Manufacturing & Services Linked Incentive (MSLI).

5.2 Part B:

Part B is for developing an industrial eco-system through activities such as (i) Project Monitoring Unit (PMU) and Project Implementation Unit (PIU); (ii) Third Party Evaluation and Impact Assessment; and (iii) Portal Development (aligned with National Single Window System, NSWs), Capacity Building workshops, IEC and others as decided by the Steering Committee.

6 Application period for registration:

Registration shall commence from 09.03.2024 and will continue till 31.03.2026 subject to the guidelines issued in this regard. Notwithstanding the permissible period of registration till 31.03.2026, further grant of registration and receipt of application in the portal under the scheme will be stopped prior to this period if the projected financial liability of the units

that are granted registration reaches 115% of the total financial outlay of the scheme. Further, details for registration will be issued separately in registration guidelines of the scheme.

- i. Merely applying for registration will not entitle any unit to claim incentives under this scheme. Further details for claiming incentives shall be provided in the claim guidelines of this scheme.
- ii. No unit will have the right to register under this scheme or claim the benefits unless it is specifically approved by the competent authority as laid out in the guidelines.
- iii. The registration will be granted by the competent authority as laid out in the guidelines, which will, inter alia, consider the prima facie eligibility of the unit and availability of approved funds.
- iv. All units willing to avail of incentive(s) under this scheme have to apply for registration through the online portal.

7 Grant of registration:

All registration applications shall be disposed of by 30.09.2026 unless otherwise extended.

8 Eligibility for availing incentives:

- 8.1 All units eligible under the Manufacturing and Service sector will be granted incentive(s) under this scheme as defined under respective incentives.
- 8.2 Manufacturing sector units with a minimum investment of Rs. 1.0 crore in plant & machinery will be eligible for incentives under this scheme. For calculation of any incentive under the scheme the eligible value shall be determined based on the investment made in Plant & Machinery in manufacturing sector. The scheme shall not apply to the units that manufacture the products listed in the Negative list in **Annexure –II**.
- 8.3 Service sector units with a minimum investment of Rs. 50 Lakh in building and other durable physical assets will be eligible for incentives under this scheme. For calculation of any incentive under the scheme the eligible value shall be determined based on the investment made in building and other durable physical assets. The scheme shall be applicable only for services listed in the Positive list in **Annexure-III**.
- 8.4 For Micro Industries the minimum investment limit shall be ₹50 lakhs for both manufacturing and service sector.
- 8.5 For Micro industries (defined as per MSME industry norms), the Plant & Machinery calculation will include the cost of building construction as well.
- 8.6 All eligible units have to commence commercial production/operation within 4 years from the date of grant of registration. The unit shall be allowed to sell or supply* the finished goods produced/manufactured in the intermediate phases. It is envisaged that certain units may install plant & machinery in phases. Thus, there will be a provision of phased commencement of production (maximum 3 phases), but the incentives will only flow after the final commencement of production. The date of commencement of commercial production after the completion of all phases shall

not be later than 4 years from the date of registration under the scheme. (*Supply means supply of goods and services as defined under GST Act, 2017)

- 8.7 The GST invoice for procurement of Plant & Machinery or for construction of building and durable physical assets must be on or after 09.03.2024 to be considered eligible under the scheme.
- 8.8 The maximum eligible benefit to one unit from all scheme components is Rs. 250 crores.
- 8.9 Cost of Plant and Machinery / Construction of building and procurement
 - i. Cost of Plant and Machinery (in manufacturing sector) that is essential for manufacturing of finished goods but excludes the cost of land, consumables, disposables or any other item charged to revenue.
 - ii. Cost of construction of Building and procurement of other durable physical assets for the service sector unit that are basic to running that particular unit in the service sector but excludes cost of land, consumables, disposables or any other item charged to revenue.
- 8.10 Units availing benefits under other schemes of the Government of India will not be eligible for same incentives under this Scheme. However, the eligible value of Plant & Machinery (Manufacturing Sector) or construction of building and durable physical assets (Service sector) for claiming other eligible incentives under UNNATI will be calculated by Department of Industries of the concerned State Government.
- 8.11 The beneficiary of this scheme has to furnish an undertaking to abide by the terms and conditions of the scheme. The format of undertaking shall be provided in registration guideline.
- 8.12 Eligibility under this scheme will be subject to verification of investment (core and non-core) in plant and machinery (in the manufacturing sector) and cost of construction of building and other durable physical assets (in the service sector). However, the incentive will be eligible only for core segment in both manufacturing and service sector. Details will be laid down in the guidelines.

9 Nodal agency

The North-Eastern Development Financial Corporation Ltd. (NEDFi) will be the nodal agency for the disbursal of incentives under various components of the scheme. The nodal agency will release incentives only through e-transfer to the designated bank accounts of eligible units.

10 Governance and Implementation Mechanism

- 10.1 The scheme will be implemented under the supervision of the Government of India i.e. the Department for Promotion of Industry & Internal Trade (DPIIT) and implement through State machinery with the support of Project Monitoring Unit (PMU) and Project Implementation Unit (PIU).
- 10.2 Committees constituted for governance and implementation of this scheme, along with their Power and function, are as follows:

10.2.1 The Steering Committee:

a. Constitution

S. No.	Designation	Role
1	Secretary, DPIIT	Chairman
2	Representative of Ministry of Development of North-Eastern Region	Member
3	Representative of the Ministry of Environment, Forest and Climate Change	Member
4	Representative of the Ministry of Micro, Small, and Medium Enterprises	Member
5	Representative of NITI AAYOG	Member
6	Representative of CBIC	Member
7	Additional Secretary and Financial Advisor (AS&FA), DPIIT	Member
8	Chief Secretary/Principal Secretary of all North-Eastern States	Member
9	Joint Secretary, DPIIT, in charge of North-East Region Schemes Section	Member
10	Special members can be invited from various Ministries if required	Member

b. Power and Functions

- i. The Steering Committee will monitor the smooth implementation and issue detailed guidelines for execution, and issue clarifications whenever interpretational issues arise.
- ii. The Committee will decide on the proposals for implementation, monitoring and IT support as per needs and contingencies under the administrative cost component.
- iii. The Committee shall also utilize the services of the Central Board of Indirect Tax and Customs (CBIC) and Central Board of Direct Tax (CBDT) and shall periodically invite appropriate officers like jurisdictional Chief Commissioners of GST, Income Tax, and Commissioner of GST as Special Invitees, for seeking their inputs with particular emphasis on preventing fraudulent or non-genuine claims.
- iv. The Committee will get done inspections to prevent misuse of the Scheme through the engagement of an independent third party or empanelment of qualified personnel for verification.
- v. The detailed guidelines on eligibility under the service sector (including Homestays, Adventure Tourism, Eco-Tourism, Waste Management, and Vocational Education) shall be issued by the Steering Committee.
- vi. Decision-making on the proposals for Part B of the Scheme.

- vii. The Committee shall be authorized to amend the categorization of districts into Zone A and Zone B. However, this amendment in Zone A and Zone B categorization shall be in consultation with the North Eastern States.
- viii. The outlay for Part A and Part B is fungible and can be done at the discretion of the Steering Committee with the approval of the Department of Expenditure.
- ix. 60% of the outlay of Part A is earmarked to the states and can be changed between the states at the discretion of the Steering Committee with the approval of the Department of Expenditure, under exceptional circumstances and with reasonable justification.

10.2.2 The State Level Committee:

a. Constitution

S. No.	Designation	Role
1	Chief Secretary of the state	Chairman
2	Sr. most State Secretary, Department of Industries	Member
3	Sr. most State Secretary, Department of Finance	Member
4	Representative of DPIIT (not below the rank of Under Secretary)	Member
5	Any other member(s) representing the relevant sectors related to the projects under consideration may be nominated by the Chief Secretary as Special Invitee(s)	Member

b. Power and Functions

The State Level Committee will also monitor the overall implementation of the Scheme and put in place proper checks and balances for ensuring transparency and efficiency in processing and approval of claims under the Scheme to avoid, inter-alia, duplication of release of any incentive under the Scheme. Details of further delegation of powers for granting registration of unit, processing and sanction of claims will be worked out while preparing the detailed guidelines of the scheme.

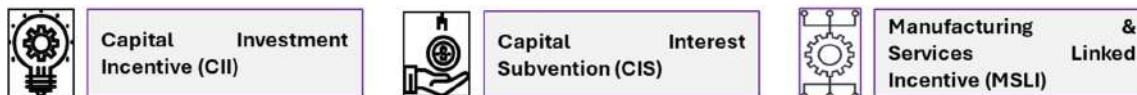
10.2.3 Project Management Unit (PMU) and Project Implementation Unit (PIU):

Project Management and monitoring shall be done by DPIIT by deputing its own officers as well as independent third party random checks to ensure compliance with all notifications and guidelines under the scheme. An appropriate Project Management Agency (PMA) shall be appointed at DPIIT level to assist them in project management ensuring timely implementation and smooth monitoring and evaluation of the project. 100% grant will be provided by Government of India towards expenditure incurred on PMA as per provision in the scheme i.e. up to 0.4 % of total

outlay. Similarly, there will be a PIU appointed for each state by DPIIT and DPIIT will bear the costs up to 0.6% of the sanctioned outlay. The respective states have to bear any cost beyond the sanctioned outlay (which would be divided on a similar basis as earmarked funds), if any, from their own resources. The major roles and responsibilities of PMU & PIU are at **Annexure- IV**.

11 Incentives under the Scheme:

Subject to eligibility, the following incentives are provided under this scheme:



- i. Capital Investment Incentive (CII)
- ii. Capital Interest Subvention (CIS)
- iii. Manufacturing & Services linked incentive (MSLI)

11.1 Capital Investment Incentive (CII):

- a. Eligibility: The following units will be eligible to avail of this incentive:
 - i. New units, as well as Expanding units will be eligible to avail of this incentive in both Zone A and Zone B.
 - ii. An applicant (with the same name and GST number) can get incentives on maximum of one unit or application under this scheme in each state.
- b. All eligible units located in Zone A District in the States of North-Eastern Region will be provided Capital Investment Incentive @30% of the eligible investment made in plant and machinery (for the manufacturing sector) or for construction of building and installation of other durable physical assets (for services sector) with a maximum limit of Rs. 5.00 crore. For those sectors where GST is not applicable, the maximum limit of this incentive will be Rs. 10.00 crore.
- c. All eligible units located in Zone B category blocks in the States of North-Eastern Region will be provided Capital Investment Incentive @50% of the eligible investment made in plant and machinery (for manufacturing), or for construction of building and installation of other durable physical assets (for services sector) with a maximum limit of Rs.7.50 crore. For those sectors where GST is not applicable, the maximum limit of this incentive will be Rs. 10.00 crore.
- d. A new unit registered under the scheme will not be eligible to avail of the benefit under substantial expansion. A unit can avail of this incentive only once under the scheme.
- e. Physical verification of the units is mandatory before availing of this incentive.
- f. Detailed procedures for availing of the incentive shall be laid down in the guidelines.

11.2 Capital Interest Subvention (CIS):

a. Eligibility:

- i. New units, as well as Expanding units of both the manufacturing and service sectors will be eligible to avail this incentive.
- ii. Interest on loan up to the principal amount of Rs. 250 crore for investment in eligible plant and machinery (manufacturing sector) or building and all other durable physical assets (for service sector) shall be eligible for Capital Interest subvention. If the total principal amount of the loan (loan being defined as a whole and not as per draw-down amount in each tranche) is more than Rs.250 crore, then interest on the loan amount exceeding Rs. 250 crore would not be eligible for Capital Interest Subvention.
- iii. The Capital Interest Subvention would be eligible on the amount disbursed and not on the principal amount sanctioned for the term loan.
 - a. All eligible units located in Zone A category blocks in the States of North-Eastern Region can avail of Capital Interest Subvention at the annual rate of interest of 3% for a maximum of 7 consecutive years from any date after the date of application for registration under this scheme. However, disbursement of the eligible amount under this incentive shall begin only after the commencement of commercial production.
 - b. All eligible units located in Zone B category blocks in the States of North-Eastern Region can avail of Capital Interest Subvention at the annual rate of interest of 5% for a maximum of 7 consecutive years from any date after the date of application for registration under this scheme. However, disbursement of the eligible amount under this incentive shall begin only after the commencement of commercial production.
 - c. This incentive is applicable on the loans availed from Scheduled Commercial Banks or Financial Institutions registered by Reserve Bank of India.
 - d. Detailed procedure for availing of the incentive shall be laid down in the guidelines.

11.3 Manufacturing & Services Linked Incentive (MSLI):

a. Eligibility:

- Only New units having a valid GST Identification Number (GSTIN) will be eligible for benefit under this incentive.
- b. The upper limit of incentive under this component shall be 75% (for Zone A) and 100% (for Zone B) of the eligible value of investment made in plant and machinery (for manufacturing sector) or construction of building and other durable physical assets (for services sector).

- c. All eligible units of Zone A & Zone B will be granted a Manufacturing & Services linked incentive (MSLI) equal to 100% of the Net payment of GST, i.e. Gross GST Paid less Input Tax Credit, for a maximum period of 10 years from the date of commencement of commercial production/operation or till the validity of the scheme whichever is earlier. However, GST paid on exported goods or services will not be counted towards eligible incentive amounts under this component.
- d. The amount of incentive paid in a financial year will be one-tenth of the total amount of eligible incentive under this component subject to full payment of GST as per GST return filed for the claim period.
- e. In case the Net GST paid by any unit in a financial year is more than one-tenth of the total amount of eligible incentive, the balance can be carried forward to the subsequent financial year(s). Further, if the unit cannot claim the full eligible amount of incentives in the first 3 years, the same can be carried forward to subsequent years. However, this will not be carried forward beyond the eligible period of 10 years or beyond the scheme's validity, whichever is earlier.
- f. Detailed procedures for availing of the incentive shall be laid down in the guidelines.

12 Process of application for registration, claiming incentives, approval and disbursal of claims:

These shall be prescribed in the detailed guidelines to be issued separately.

13 Processing/ scrutiny of claims:

- 13.1 Claims filed under the scheme will be pre-scrutinized by a recognized independent audit agency to be appointed by DPIIT.
- 13.2 NEDFi will undertake pre-scrutiny of 10% of claims before disbursement of incentives.
- 13.3 All concerned Ministries/Departments of Government of India must amend their respective Acts/Rules/ Notification etc. and issue necessary instructions for effecting these decisions.

14 Rights of the Governments:

- 14.1 In case any unit availing incentives under this scheme goes out of production/ operation permanently or changes the location of the whole or any part of a unit or disposes of a substantial part of its total fixed capital investment within 10 years after the date of commencement of production/ operation, then the unit will not be eligible to claim any incentive with effect from the date it goes out of production/ operation or changes its location. Further, all such units will be liable to refund the entire grant or incentive availed if it goes out of production/ operation permanently or changes the location of the whole or any part of a unit or disposes of a substantial part of its total fixed capital investment within 5 years after the date of commencement of production/ operation.
- 14.2 If it is established that a unit has obtained incentive(s) by is representing/suppressing an essential fact, furnishing of false information, the unit has to refund the entire

grant or incentive availed with interest of 15% per annum. It will also be liable for criminal proceedings.

- 14.3 Concealment of input supplies or routing of third party or malpractices of similar kinds will render unit liable for forfeiture of further claims and recovery of all previous incentive(s) paid with interest @15% per annum.
- 14.4 The incentive(s) will be released through digital payment and Nodal agency will collect all information required by the DBT Mission in respect of beneficiary units. The nodal agency shall take an affidavit cum indemnity bond in this regard from the authorized signatory of the beneficiary unit.
- 14.5 The Nodal agency shall furnish a Certificate of Utilization of the incentive(s) in Form12(C) of General Financial Rules, 2017 in respect of disbursements to the DPIIT within 3 months from the date of receipt of the last installment/full amount.

15 Others

- 15.1 No interest on account of delay in incentive payment can be claimed by the unit.
- 15.2 Minister in charge is authorized for making modification in the scheme as deemed necessary for implementation of the scheme within the broad contours.

**GENERAL OPERATIONAL GUIDELINES
FOR REGISTRATION OF UNITS UNDER
UTTAR POORVA TRANSFORMATIVE
INDUSTRIALIZATION SCHEME (UNNATI),
2024**



GENERAL OPERATIONAL GUIDELINES FOR REGISTRATION OF UNITS UNDER UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME (UNNATI), 2024

These guidelines are issued and should be read with the notification issued vide 09-03-2024 for the UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME, 2024 for the Northeast.

16 General Registration Guidelines

1. Duration of the Scheme: 10 years along with 8 years of committed liabilities.
2. Registration under the Scheme shall commence on 09-03-2024 and will continue until 31-03-2026.
3. All registered applications shall be disposed of by 30-09-2026 unless otherwise extended.
4. The applicant unit willing to avail the incentive(s) under the scheme has to apply for registration through the online portal unnati.dpiit.gov.in in the forms enclosed in **Annexure-V** along with the following documents:
 - a. Detailed Project Report as per **Annexure-VI**.
 - b. Land documents (Revenue paper regarding ownership/rent deed duly registered by the registering authority/lease deed in case of Govt. land).
 - c. An Appraisal Report from the bank/financial institution showing the appraised cost of building, plant, and machinery and miscellaneous fixed assets. In the case of self-financed units, the Appraisal Report from NEDFi is required.
 - d. Copy of Incorporation Certificate in respect of firm and unit
 - e. Certificate from CA stating details of all the owner(s)/director(s)/partner(s)
 - f. Copy of PAN
 - g. Copy of GSTIN certificate
 - h. Udyam Registration/Entrepreneurs Memorandum I
 - i. Any other information / documents required by the competent authority.
5. Merely applying for registration will not entitle any applicant to claim incentives under the scheme.
6. No unit will have the right to register under this scheme or claim the benefits unless the competent authority approves it. The following committees are designated for approval of the grant of registration of the unit under the scheme:

a. DPIIT LEVEL COMMITTEE

S. No.	Designation	Role
1	Joint Secretary, NERS (DPIIT)	Chairman
2	Director, NERS	Member
3	Member Nominated by AS&FA, IFW, DPIIT	Member
4	Undersecretary/Section Officer, NERS	Member
5	Special invitees from concerned Ministries on a case-to- case basis	Member

b. SECRETARY LEVEL COMMITTEE AT RESPECTIVE STATE

S. No.	Designation	Role
1	Senior Most Secretary to the Government (I&C Department) of the concerned State Government	Chairman
2	Director I&C, concerned state government	Member Secretary
3	Managing Director, NEDFI	Member
4	Representative from Development authority/Municipality/ Rural Development	Member
5	Representative from Finance Department	Member
6	Representative from the concerned Administrative Department not below the rank of Secretary (in case of Service Sector Units)	Member

7. (i) If any unit is availing or has availed any incentive envisaged in this scheme, from other scheme(s) of the Government of India/ State Government, it will not be eligible for those incentives in this scheme. However, it will be considered eligible for other eligible incentive(s) under this scheme. For calculation of eligible value of Plant and Machinery (Manufacturing sector) or construction of building and durable physical assets (Service sector) for claiming other incentives, it will be calculated by Department of Industries of concerned state.

(ii) If any unit applies for same incentive from another scheme(s) of Government of India/ State Government, it must opt to receive such incentive only from one of the schemes.

8. Details of core and non-core segments in Plant & Machinery for manufacturing and constructing buildings and other durable physical assets in the service sector are enclosed in **Annexure-VII**.
9. Eligible activities of the service sector under the scheme shall be as per **Annexure VIII**.
10. The application details and documents uploaded for registration shall be verified after the site visit of the unit (Premises) and examination of the documents by the concerned DIC. The concerned officer shall Geotag at least 3 pictures of the unit on the portal with his/her name and designation. After checking the eligibility of the applicant unit as per the scheme notification dated 09-03-2024, General Manager, DIC (concerned) shall recommend the application for registration to the Directorate of Industries & Commerce (concerned) along with the online certificate given in **Annexure IX**. The concerned Directorate Level shall recommend the cases to the Secretary Level Committee at the State Level which shall further recommend it to the DPIIT Level Committee for final approval of grant of registration.
11. The states will have a 3-months timeline to process the registration application and recommend it to DPIIT for decision. In case of pendency beyond 3 months, the application shall be considered “deemed recommended” by the state and eligible for consideration at the DPIIT level. For all such applications, the committee at the DPIIT shall do its due diligence through PMU/PIU. At DPIIT, the maximum time to grant registration is 30 days, hence, a monthly meeting of the DPIIT level committee and State level committee is mandatory.
12. The Standard Operating Procedure (SoP) for the process of registration applications is given in **Annexure X**.
13. Minutes of each meeting and a list of cases for registration approved/rejected / under objection shall be uploaded on the portal, along with the reasons for each. The same shall be communicated to the applicant through the UNNATI 2024 portal.
14. DPIIT will issue registration certificates to the approved industrial units through online portal as given in **Annexure XI**.
15. The beneficiary of this scheme must furnish an undertaking to abide by the scheme’s terms and conditions, as given in **Annexure XII**.

**GENERAL OPERATIONAL GUIDELINES
FOR SUBMISSION AND PROCESSING OF
CLAIMS UNDER UTTAR POORVA
TRANSFORMATIVE INDUSTRIALIZATION
SCHEME (UNNATI), 2024.**



GENERAL OPERATIONAL GUIDELINES FOR SUBMISSION AND PROCESSING OF CLAIMS UNDER UNNATI, 2024

17 Claims Guidelines: Incentives offered under the scheme

These guidelines should be read in conjunction with the notification issued vide F. No. P-44015/1/2023-DBA-II dated 09.03.2024 for the Uttar Poorva Transformative Industrialization Scheme, 2024 (UNNATI-2024).

The available incentives¹ for the new and expanding industrial units are as following:

Sr. no.	Component under UNNATI, 2024	Details	Zone A	Zone B	Timelines for Submission of Claim Application
1.	Capital Investment Incentive (CII) – One Time Claim filing	For New and Expanding Units.	30% of the eligible investment with upper limit of Rs. 5 Cr.	50% of the eligible investment with upper limit of Rs. 7.5 Cr.	Within 1 year from the Date of commercial production.
2.	Capital Interest Subvention (CIS) – Yearly Claim filing	- For New and Expanding Units. - Interest on term loan up to principal amount of Rs 250 cr. - Disbursement of the eligible amount under this incentive shall begin after commencement of commercial production and will be subject to scheme validity.	Interest subvention at the rate of 3% for 7 consecutive years from any date after the date of application for registration under the scheme	Interest subvention at the rate of 5% for 7 consecutive years from any date after the date of application for registration under the scheme.	Within a period of 6 months from the end of the financial year for which the CIS claim is made.
3.	Manufacturing Services Linked Incentive (MSLI) – Quarterly Claim filing	New units only eligible for incentive equal to payment of Net GST – for max period of 10 years	Upper limit of incentive under this component shall be 75% of eligible value of investment in P&M	Upper limit of incentive under this component shall be 100% of eligible value of investment in P&M.	Within 3 months from the end of the relevant quarter. In case of the first MSLI claim, within 3 months of the

¹ The maximum eligible benefit to one unit from all scheme components is Rs. 250 crores.

		This component is applicable only to units where GST is applicable and will be subject to scheme validity.			close of quarter in which the commercial production has commenced. 4th quarter of the relevant financial year, the unit will file the claim within 6 months from the due date of the annual GSTR
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Note: For those sectors where GST is not applicable, the maximum limit under CII is Rs. 10.00 crore for both Zone A & B.

18 Committee(s)

18.1 Committee at State Level

Secretary-Level Committee

The claims pertaining to Capital Investment Incentive (CII), Capital Interest Subvention (CIS) and Manufacturing Services Linked Incentive (MSLI) of registered industrial units shall be recommended by the Secretary Level Committee of the concerned State. The committee comprises of the following members:

S No.	Designation	Role
1.	Senior Most Secretary (Industry and Commerce Department) to the State Govt. or any other Officer not below the rank of Secretary (Industry and Commerce Department) to the State Govt.	Chairperson
2.	Director, (I&C Department) of the concerned State Government.	Member Secretary
3.	Managing Director, NEDFi.	Member
4.	Representative from Development Authority / Municipality / Rural Development.	Member
5.	Representative from Finance Department.	Member
6.	Representative from the concerned Administrative, Department not below the rank of Secretary (in case of Service Sector Units).	Member

18.2 Committee at DPIIT

- i. Low-Value Claims (amounting to less than Rs 5 cr.) will be processed on file by DPIIT.
- ii. High-Value Claims (amounting to Rs 5 cr. and above) will be placed before the Steering Committee for approval. The composition of the Steering Committee, as per Clause 10.2.1 of the UNNATI Scheme, 2024 Notification, is as follows:

S No.	Designation	Role
1.	Secretary, DPIIT	Chairperson
2.	Representative of Ministry of Development of North-Eastern Region	Member
3.	Representative of the Ministry of Environment, Forest and Climate Change	Member
4.	Representative of the Ministry of Micro, Small, and Medium Enterprises	Member
5.	Representative of NITI AAYOG	Member
6.	Representative of CBIC	Member
7.	Additional Secretary and Financial Advisor (AS&FA), DPIIT	Member
8.	Chief Secretary/Principal Secretary of all North-Eastern States	Member
9.	Joint Secretary, DPIIT, in charge of North-East Region Schemes Section	Member
10.	Special members can be invited from various Ministries, if required	Member

19 General Guidelines for claiming Incentives:

- I. To avail of benefits under this scheme, a new industrial unit will be required to have a new registration number for GST (GSTIN) in the concerned state of the North Eastern Region (except in industries where GST is not applicable). An applicant (with the same name and GST number) can get incentives on a maximum of one unit or application under this scheme in each state.
- II. Only transactions made from a current bank account(s) of the manufacturing/service units for the purchase of plant & machinery (Manufacturing Sector) or construction of building and other durable physical assets (Service Sector) shall be considered for determining the eligible value of Plant & Machinery. Any transactions made through cash or other than the current bank account of the unit shall not be considered for the said purpose.

- III. To be considered eligible under the scheme, the GST invoice for procurement of Plant and machinery or for construction of buildings and durable physical assets must be on or after 09.03.2024.
- IV. The claims under Capital Interest Subvention (CIS) and Manufacturing & Services Linked Incentive (MSLI) unit shall only be disbursed once the eligible amount of investment in Plant & Machinery (for manufacturing sector) or Civil construction of building and other durable physical assets (for service sector) is frozen by the Secretary Level Committee at State Level. Further, the core and non-core components in respect of manufacturing/service units are recommended by the Secretary Level Committee.
- V. Micro Industries (as defined by MSME industry norms) must have a minimum investment threshold of Rs. 50 lakhs for both the manufacturing and service sectors. The calculation for Plant & Machinery will include the cost of building construction for Micro Industries.
- VI. Any investment made after the actual commercial production/operation date will not be considered for the calculation of the eligible amount of investment.
- VII. Further, there is a provision for phased commencement of production (maximum 3 phases), but the incentives will only flow after the final commencement of production. The date of the commercial production after the completion of all phases shall not be later than 4 years from the date of registration under the scheme. For obtaining DOCP, the following are the required document:
 - a. First GST invoice of Sales/service rendered (if available).
 - b. Intimation to TAX department.
 - c. UDYAM/IEM Registration Certificate

20 Procedure for Claiming Incentives:

20.1 Capital Investment incentive (CII)

- i. The unit must intimate the actual date of commercial production/operation along with supporting documents as mentioned in clause 19(VII) through the portal within 30 days of the date of commercial production.
- ii. The claims for Capital Investment Incentive (CII) under the Scheme have to be submitted by the unit online through portal to the concerned DIC as stated below:
 - a. Application form enclosed in **Annexure-XIII**
 - b. Documents listed as per the checklist provided within 1 year from the date of commercial production/ date of registration whichever is later. (checklist enclosed in **Annexure-XIV**)
 - c. An appraisal report of the Bank/Financial Institution (in case of bank-financed units) or the NEDFi (in case of self-financed units).
- iii. After the claim(s) are filed online by the manufacturing/service units, the following designated field visit team shall visit the location of every unit and physically verify the existence of all plant and machinery(for manufacturing) or

civil construction of building and durable physical assets(for service sector) components as claimed by applicant and production/ operation undertaken by the unit and submit a report online through the portal in the prescribed form enclosed at **Annexure-XIV(c)** along with comments on the deviation report submitted by the unit.

- a. This is for all CII Claims where investment in plant and machinery/ construction of buildings and other durable physical assets is less than **Rs. 5.00 crore.**

Sl. No.	Designation
1	General Manager of DIC concerned.
2	Project Manager or any other officer of DIC nominated by GM, DIC concerned.
3	Functional Manager (Representative of PIU) of DIC concerned.

- b. For all CII Claims, investment in plant and machinery/ construction of building and other durable physical assets **is equal to or more than Rs. 5.00 crore but less than Rs 25.00 crore.**

Sl. No.	Designation
1	Director, Industries Department, State Govt.
2	General Manager, DIC concerned – Member Secretary.
3	Representative from NEDFi.
4	Functional Manager of the Project Implementation Unit.
5	Branch Manager of the Bank which has appraised the Unit.

- a. For all claims where investment in plant and machinery/ construction of building and other durable physical assets **is equal to or more than Rs. 25.00 crore.**

Sl. No.	Designation
1	Commissioner / Director, Industries Department of the concerned State Govt.
2	General Manager, DIC concerned – Member Secretary.
3	Representative from NEDFi.
4	Functional Manager of the Project Implementation Unit.
5	Branch Manager of the Bank / Financial Institution which has appraised the Unit.
6	A Central Government representative nominated by DPIIT

- i. The functions of the Field Visit Team, as applicable, shall be as follows:

- a. To verify the physical availability of the plant and machinery/building and other durable physical assets for which the unit has made claim.
 - b. To ascertain whether the components/items of these plant and machinery/ building and other durable physical assets in respect of which incentive has been claimed by the unit are as per the provisions of the scheme notification, guidelines, and subsequent clarifications issued by DPIIT from time to time.
 - c. The appraisal Report of the unit's financial institution, along with other relevant documents, is invariably considered while assessing the quantum of the value of Plant and machinery/buildings and other durable physical assets.
 - d. The quantum of incentive payable to an industrial unit should be worked out/calculated based on the eligible components as laid down in the scheme notification, guidelines, and subsequent instruction/clarification issued by DPIIT from time to time.
 - e. To ascertain the continuation of commercial production /operation by the unit from the date declared by the unit. Production /operation data, GST return, and/or other relevant information and reasons may be considered.
 - f. To suitably explain the deviation (if any) in the value of Plant and Machinery/building and other durable physical assets considered eligible for Incentive from the Appraisal Report. The deviation report shall be submitted using the format given in **Annexure-XIV(g)**. To submit the field visit report on the portal within 15 working days from the date of completion of the Field Visit of the Unit.
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- v. After the Field Visit Team furnishes the Field visit report, the DIC / Member Secretary of the Field Visit Team shall process the case and forward the case to the Director (I&C Department) of the concerned State Government, specifying the value of the eligible plant & machinery in the manufacturing sector and building and other durable physical durable assets in the service sector and eligible incentive amount along with recommendation for placing the case before the Secretary Level Committee of the concerned State Government for approval.
 - vi. Units should fulfill the conditions stipulated in the scheme notifications, guidelines, and clarifications issued by DPIIT from time to time.
 - vii. DPIIT reserves the right to inspect any unit, irrespective of the financial limit as mentioned above.
 - viii. While recommending a claim under the scheme, the Secretary level committee shall consider the following:

- a. Physical Verification Report and the documents pertaining to the proof of existence/functionality of the unit.
 - b. Detailed Project Report (DPR)/Techno-Economic Feasibility Report (TEFR) of the unit.
 - c. Whether payment for procuring/acquiring these Plant & Machinery in manufacturing sector/construction of building and other durable assets in case of service sector has been made through A/c Payee Cheque/Drafts/NEFT/RTGS/ electronic mode from the unit account.
 - d. Appraisal Report of the Financial institution(s)/NEDFi (in case of self-financed cases) which had assisted the unit's project.
 - e. Deviation Report' submitted by the unit with their claim application along with reasons.
 - f. Clarifications on the eligible components of P&M are provided by DPIIT from time to time.
 - g. The eligibility of the unit and the approval of the quantum of incentives shall be as per the scheme notification, guidelines, and clarification issued by DPIIT from time to time.
 - h. In addition to the above, the committee can also stipulate the requirement of any other documents/reports that it believes are essential for ascertaining the genuineness of the claims made by the industrial units.
 - i. Undertaking from the applicant that the unit has not availed of a similar incentive from any other department of the state government/ Government of India as per **Annexure-XV**.
- ix. Detailed deliberations and justifications for recommending/objections/rejecting a particular claim shall be duly recorded in the minutes of the secretary level committee meeting. Any deviation from the items of P&M/ building and other durable physical assets considered in the Appraisal Report of the Financing Institution(s)/NEDFi and in the Calculation Sheet shall be suitably explained/ justified by the committee.
 - x. Claims under objections shall be re-processed by the Director of Industry, and any clarification/document required shall be obtained through the DIC concerned.
 - xi. The flow chart for processing Capital Investment Incentive (CII) claims is placed at **Annexure-XVI** for reference.

20.2 Capital Interest Subvention (CIS)

- i. Interest on term loan up to the principal amount of Rs. 250 crore for investment in eligible plant and machinery (manufacturing sector) or Building and all other durable physical assets (for service sector) shall be eligible for Capital Interest subvention. If the total principal amount of the loan (loan being defined as a whole and not as per draw-down amount in each tranche) is more than Rs. 250 crore, then interest on the loan amount exceeding Rs. 250 crore would not be eligible for Capital Interest Subvention. The Capital Interest Subvention would be eligible on

the amount disbursed and not on the principal amount sanctioned for the term loan.

- ii. The claims shall be submitted online for a complete financial year in the prescribed form enclosed at **Annexure-XVII** through the portal within 6 months from the end of the financial year for which the claim is made. The first claim / last claim of the unit may be preferred for part of the financial year, depending on the date of Commencement of the commercial production.
- iii. A unit shall be required to submit a certificate cum recommendation of Scheduled Bank/ Central or State Financial Institution clearly indicating a term loan sanctioned/ disbursed by the bank/ financial institution towards Plant & Machinery in case of Manufacturing Sector and Building and other physical durable assets in case of Service Sector (Building cost to be included in case of micro industries), actual drawl by the unit against the term loan sanctioned, total interest charged by the bank/ financial institution & rate of interest charged by the bank/ financial institution. A certificate to the effect that the disbursed amount of term loan has been utilized for the purpose for which it was sanctioned and there has been no diversion/ siphoning of the funds by the unit by a chartered accountant, has to accompany the recommendation.
- iv. All claims to avail of this incentive shall be supported with the following documents:
 - a. Certificate of proof of Date of Production/ Commencement of operation approved by the GM of the concerned DIC (only with first claim, if not uploaded before).
 - b. Bank certificate cum recommendation letter from the lending institution/ scheduled commercial bank which has financed the cost of P&M (Building cost to be included in case of micro industries) installed in the unit and cost of building and other physical durable assets in case of service sector as per **Annexure-XVIII**.
 - c. Bank Certificate regarding utilization of funds for the purpose for which they are sanctioned and that there is no diversion of funds for other purpose as per **Annexure-XVIII**.
 - d. Audited Balance sheet, if applicable.
 - e. Detailed bank statement for the claim period
 - f. The latest Electricity Bill Receipt/ document sought by DIC proving the functionality of the unit.
 - g. Undertaking from the applicant that the unit has not availed similar incentive from any other State/ Government of India departments as per **Annexure-XV**.
- v. The interest subvention will be calculated at 3% per annum for the units located in Zone A districts and 5% per annum for the units located in Zone B districts, on the outstanding balance as per repayment plan from time to time from the date of disbursal / drawl, on the incremental (in case of existing units undertaking substantial expansion) or fresh amount of term loan disbursed by scheduled commercial bank or financial institutions registered by RBI.

- vi. No interest subvention shall be allowed for the period the Unit has defaulted in repaying the principal amount of the loan. The interest rates charged to the units shall conform to the Code of Ethics and Fair Practices Code as published by respective institutions (as per present RBI guidelines) and linked to the respective internal/external rating of the units as per the applicable interest rate guidelines of the institution.
- vii. The loan accounts on the claim's filing date should not have been declared NPA, as per the current guidelines in force. No interest subvention shall be admissible for any period during which the account remains NPA.
- viii. The Secretary-Level Committee, before approving the interest subvention, shall decide the eligible value of investment in Plant and machinery or construction of buildings and other durable physical assets, as the case may be, as per the Scheme. Detailed deliberations and justifications for recommending/ approving/ rejecting a particular claim shall be duly recorded in the minutes of the relevant State-Level Committee meeting.
- ix. The flow chart for processing Capital Interest Subvention (CIS) claims is in **Annexure-XIX** for reference.

20.3 Manufacturing and Services Linked Incentive (MSLI)

- i. MSLI is only applicable to new units as per eligibility mentioned in the Scheme Notification dated 09.03.2024. **The upper limit of incentive under this component shall be 75% for Zone A and 100% for Zone B** of the eligible value of investment made in plant and machinery (for manufacturing sector) or construction of building and other durable physical assets (for services sector). All eligible units of Zone A & Zone B will be granted a Manufacturing & Services linked incentive (MSLI) equal to 100% of the Net payment of GST, i.e. Gross GST Paid less Input Tax Credit, for a maximum period of 10 years from the date of commencement of commercial production/operation or till the validity of the scheme whichever is earlier. However, GST paid on exported goods or services will not be counted towards eligible incentive amounts under this Component.
- ii. The amount of incentive paid in a financial year will be one-tenth of the total amount of eligible incentive under this component, subject to full payment of GST as per the GST return filed for the claim period. If the Net GST paid by any unit in a financial year is more than one-tenth of the eligible incentive amount, the balance can be carried forward to the subsequent financial year(s). Further, if the unit cannot claim the eligible incentive amount in the first 3 years, the same can be carried forward to subsequent years. However, this will not be carried forward beyond the eligible period of 10 years or beyond the scheme's validity, whichever is earlier.
- iii. The eligible amount of Plant and machinery in the manufacturing sector/construction of buildings and other durable physical assets in the service sector (building cost

included for micro industries) for calculation of incentive shall be worked out as per clause 20.1(iv) of these guidelines.

- iv. Eligible new units can apply online for the MSLI in the prescribed form on a quarterly basis as per **Annexure-XX**. Claims under the incentive shall be made within 3 months from the end of the relevant quarter or the quarter of commencement of commercial production, whichever is later. For the fourth Quarter of the relevant financial year, the unit will file the claim within 6 months from the due date of the annual GSTR.
- v. Documents to be uploaded and procedure to be followed for claiming the incentive:
 - a. Copy of acknowledgment of Date of commercial production approved by General Manager of the concerned DIC for the first claim only.
 - b. Monthly/quarterly GST returns as applicable, along with claim
 - c. Annual GST return and audited balance sheet of the relevant Financial Year will be uploaded along with claim application for 4th Quarter
 - d. The above dates for filing quarterly claims shall accordingly change in case of any extension made by the government in this regard.
 - e. As per Annexure-XII, an Affidavit must be submitted with the MSLI claim application.
 - f. Undertaking from the applicant that the unit has not availed similar incentive from any other State/ Government of India departments as per **Annexure-XV**.
- vi. The methodology and flow chart for processing Manufacturing and Services-Linked Incentive (MSLI) claims are included in Annexure **XXI** for reference.

21 Processing of Claims

- I. Every application of claim regarding any incentive under the scheme, filed online by the unit, shall be scrutinized by the concerned District Industry Centre as per the First-In -First-Out (FIFO) principle.
- II. The General Manager (GM) of the District Industry Center (DIC) shall ensure that the claim applications are scrutinized and recommended to the concerned Directorate of Industries within 30 days from receipt of the claim.
- III. The claims forwarded on the portal by the concerned GM, DIC, to the Directorate, shall be scrutinized, and the GM, DIC (concerned) shall seek clarification / additional information/document required, if any, from the applicant through the online portal.
- IV. On receipt of the clarification/response from the unit, the GM, DIC concerned shall forward the claim online with specific comments for rejecting/recommending the grant of incentive to the concerned Directorate, Industries & Commerce, along with an online certificate that the unit does not fall in the negative list in the case of Manufacturing units and forms part of a positive list in the case of the Service Sector as defined in Notification No. P-44015/1/2023-DBA-II dated 09.03.2024. They shall also

certify that the unit fulfills all criteria as per the scheme notification/Guidelines.

- V. Ineligible cases or applications deficient in documentation shall be returned to applicant units at any stage through the proper channel, with reasons to be recorded as per the SOP mentioned in **Annexure-XXII**.
- VI. The Directorate shall ensure that all eligible claims are placed before the Secretary-Level Committee for approval within 15 days of receipt at their level. Minutes of each meeting, along with a list of cases recommended/rejected / pending clarification, shall be uploaded on the portal within 15 days of the meeting, along with the reasons for rejection/objection /remarks, etc.
- VII. Once approved in the Secretary Level Committee meeting, the eligible claims and the Minutes of the Meeting shall be forwarded to the pre-audit team for conducting pre-scrutiny of the claims under intimation to DPIIT within **15 days** of the Secretary Level Committee meeting.

22 Timeline for processing the claim applications.

- I. The entire process, from receipt of the application at the DIC level to forwarding the application to the pre-audit team engaged by DPIIT, shall not exceed 90 days.
- II. **If, due to any reason, Secretary Level Committee does not recommend the claim application to the pre-audit team engaged by DPIIT within 135 days from the date of first submission of claim on the portal, the recommendation of State Level Committee headed by Chief Secretary (as mentioned in Clause 10.2.2 of the UNNATI, 2024 notification dated 09.03.2024) of the concerned State will be required to furnish the reasons for delay as the case may be.**
- III. The recommended claims by the Secretary Level committee shall be pre-scrutinized by a recognized independent audit agency appointed by DPIIT.
- IV. Based on the recommendation of the Secretary-Level committee and the Audit Report, DPIIT will examine each claim application and, if necessary, place it before the steering committee for approval within 21 days of receiving the Minutes/Recommendations of the Secretary-Level Committee along with the pre-scrutiny report on the Portal.

23 Procedure for disbursement of incentives

- I. Considering the recommendations of the Secretary-Level Committee and the pre-scrutiny audit report, incentive claims amounting to more than Rs 5 crores shall be placed before the Steering Committee (as mentioned in Clause 10.2.1 of the UNNATI Scheme notification dated 09.03.2024) for

approval. Claims amounting to Rs 5 crores or less shall be submitted for the approval of the Joint Secretary, NERS Division, DPIIT, with the concurrence of IFW.

- II. The claims/incentive(s) sanctioned by DPIIT shall be disbursed through Nodal Agency, i.e., Northeastern Development Finance Corporation Ltd. (NEDFi), for further disbursement of incentive(s) to eligible units only through electronic mode in their designated bank account.
- III. At least 10% of the claims shall be subject to post-audit by NEDFi.
- IV. NEDFi would collect all information regarding the beneficiary unit required for online incentive transfer through PFMS.
- V. No unit will have the right to any claim/incentive(s) under the scheme unless specifically recommended by the Secretary level committee, pre-scrutinized by the independent audit agency appointed by DPIIT and approved by DPIIT.

24 Other Provisions

- I. In case any unit availing incentives under this scheme goes out of production/ operation permanently or changes the location of the whole or any part of a unit or disposes of a substantial part of its total fixed capital investment within 10 years after the date of commencement of production/ operation, then the unit will not be eligible to claim any incentive with effect from the date it goes out of production/ operation or changes its location. Further, all such units will be liable to refund the entire grant or incentive availed if it goes out of production/operation permanently or changes the location of the whole or any part of a unit or disposes of a substantial part of its total fixed capital investment within 5 years after the date of commencement of production/ operation. Such unit has to refund the entire grant or incentive availed with interest of 10% per annum with simple interest. It will also be liable for criminal proceedings.
 - a) Interest on the subsidy amount will be calculated from date of disbursement of incentive until the case is decided, using the Simple Interest method.
 - b) Base Rate of Interest of the financial institution/ Bank that financed the industrial unit will be used as the benchmark for interest calculations. This information can be verified from the official website of the concerned financial Institution/ Bank.
 - c) The Accounts Section, in consultation with NEDFi, will calculate the total recoverable amount for units failing to adhere to the guidelines mentioned in the UNNATI, 2024.
- ii. If it is established that a unit has obtained incentive(s) by misrepresenting/suppressing an essential fact, furnishing of false information,

the unit has to refund the entire grant or incentive availed with simple interest of 15% per annum. It will also be liable for criminal proceedings.

- iii. Concealment of input supplies or routing of third party or malpractices of similar kinds will render unit liable for forfeiture of further claims and recovery of all previous incentive(s) paid with simple interest @15% per annum.
- iv. The incentive(s) will be released through digital payment and Nodal agency will collect all information required by the DBT Mission in respect of beneficiary units. The nodal agency shall take an affidavit cum indemnity bond in this regard from the authorized signatory of the beneficiary unit.
- v. The Nodal agency shall furnish a Certificate of Utilization of the incentive(s) in Form12(C) of General Financial Rules, 2017 in respect of disbursements to the DPIIT within 3 months from the date of receipt of the last installment/full amount.
- vi. No interest on account of delay in incentive payment can be claimed by the unit.
- vii. **Grievance Redressal** – If Industrial Units have any grievance on the action taken on their claim application at any stage, they may lodge their Grievance on the online Portal for UNNATI along with all the supporting documents. The Grievances shall be forwarded to the concerned level (against which the grievance has been lodged). If the grievances are not addressed within 15 days of receipt at the concerned level, the same shall be automatically escalated to the next level.
- viii. The entire process of claiming incentives by the Industrial Units, including the filing and processing of Claim applications at each level, shall be through online portal only and shall at no stage be done through physical mode, unless approved by DPIIT.
- ix. DPIIT reserves the right to seek clarification from concerned State Government(s) or their officials or any other agency involved in the implementation of the scheme regarding any matter related to the implementation of the scheme.
- x. Notwithstanding the permissible period of registration till 31.03.2026, further grant of registration and receipt of application in the portal under the scheme will be stopped prior to this period if the projected financial liability of the units that are granted registration reaches 115% of the total financial outlay of the scheme.

FREQUENTLY ASKED QUESTIONS

Ques 1. Which web browsers support the Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024 website at <https://unnati.dpiit.gov.in/>?

Ans: The website functions optimally on Firefox 3.5 and above, Chrome 18 and above, and Edge 17 and above.

Ques 2. What is the UNNATI Scheme of DPIIT?

Ans: The UNNATI is an initiative by the Govt. of India, with the aim to foster industrial growth and development in different sectors by offering tailored support and incentives in all 8 North-Eastern States, namely Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura. The eligible incentives are accessible to New units and Existing units undergoing substantial expansion.

Ques 3. What is the objective of the UNNATI?

Ans: The UNNATI for North East Region was introduced to promote the development of industries in the manufacturing and service sector in the region. The scheme aims to create jobs, develop skills, and promote sustainable development by attracting and nurturing new investments.

Ques 4. What is the registration timeframe and duration of validity for the UNNATI?

Ans: The UNNATI remains effective from FY - 2024-25 to FY 2033-34, while the registration application window will be open from 09th March 2024 to 31st March 2026. If the project's financial liability reaches 115% of the approved funds based on the registrations already granted, the registration process may be temporarily or permanently halted. However, registration may resume depending on the availability of Approved Funds.

Ques 5. Who can apply under the Scheme?

Ans: All eligible units in the Manufacturing and Service sectors will receive incentives under this scheme, as defined under respective incentives. Provided the scheme shall not apply to the units which manufacture the products listed in the negative list in Annexure-I of the Notification. For more details, please refer to the Scheme Notification No. P-44015/1/2023-DBA-II dated 09th March 2024 and any amendments issued by DPIIT from time to time.

Ques 6. What details are necessary for registering under the UNNATI scheme?

Ans: Applicants must submit a complete registration application form on the Scheme Portal, along with the specified documents as per the Registration Guidelines dated March 9, 2024. The

registration will be granted by the registering authority as outlined in the guidelines, considering, among other factors, the prima facie eligibility of the unit and the availability of Approved funds. For more details, please refer to the Scheme Notification No. P-44015/1/2023-DBA-II, the Registration Guidelines dated March 9, 2024, and any amendments issue by DPIIT from time to time.

Ques 7. What are the steps to be taken by unit holders to avail benefits under the Scheme after obtaining registration?

Ans: Upon obtaining registration approval under the Scheme, unit holders may proceed to apply for incentives in accordance with the eligibility criteria outlined in the Scheme Notification, Claim Guidelines, and any amendments issued by DPIIT from time to time.

Ques 8. Which Ministries/Departments/States are involved with UNNATI?

Ans: The DPIIT, Ministry of Commerce & Industries is responsible for monitoring and implementing the UNNATI scheme.

Ques 9. Is there any fee for applying for UNNATI scheme?

Ans: No, the application process for the UNNATI scheme is entirely free of charge.

Ques 10. Can a unit holder/applicant submit multiple applications for Registration?

Ans: Each unit holder can apply only once under the scheme. However, an existing unit can avail this benefit for substantial expansion only once during the validity period of the scheme.

Ques 11. I can't log-in even after entering the correct username and password. What should I do?

Ans: If you are unable to log in, it could be due to forgotten login credentials or issues with browser cache. Please start by clearing your browser cache. If the problem persists, try to reset your password. For further support and information, please contact us via Email Unnati.helpdesk@gov.in

Ques 12. How do I register for the UNNATI Scheme?

Ans:

- Step-1: To register, please use the link <https://unnati.dpiit.gov.in/> and click on the login button on bottom of the website.
- Step-2: Click on sign up to generate username and password to access the portal. Please use a valid email ID and mobile number as you will require an OTP every time you log in to the portal.

- Step-3: Once you complete the sign-up steps, please submit the request for registration of units for the eligible incentives under the scheme.

- Note: You may also refer to the registration guidelines (<https://unnati.dpiit.gov.in/Document/General-Operational-Guidelines-for-Unnati-Scheme-2024.pdf>) for guidance or contact concerned DIC office or UNNATI helpdesk of DPIIT for further assistance.

Ques 13. Is it possible to edit registration details after submission?

Unfortunately, once you have submitted your registration form, direct editing is typically not available. However, you can edit profile changes such as phone number/ email account details post approval of the registration. You can also contact our support team/helpdesk who will assist you in updating your registration information as needed.

Ques 14. How to log-in my UNNATI Scheme Account?

Ans: Accessing your account is simple! Visit our website and find the login page. Enter the username and then click on the OTP generation button which will be sent to your registered number and email. After entering the password and OTP, click "Sign-in". After successful login, your account dashboard will be visible for further operations.

Ques 15. How to recover my password?

Ans: If you've forgotten your password, simply visit the login page and click on the "Reset Password" link. Follow the provided instructions to reset your password securely. You will need to verify your identity through email or SMS to complete the password reset process.

Ques 16. Is my account information secure?

Ans: Ensuring the security and confidentiality of your account information is our top priority. We have implemented strong security measures to safeguard your data from unauthorized access or misuse. We also advise you to keep your login credentials confidential to enhance security further.

Ques 17. Can we access the account from multiple devices?

Ans: You can conveniently access your DPIIT UNNATI Scheme account from any device with internet connectivity. Simply log in with your username and password, and you can access your account dashboard whenever and wherever you need to.

Ques 18. Does eligibility change if I am already benefiting from other schemes?

Ans: If a unit is currently receiving or has received incentives from other schemes of Government of India, it will not qualify for those specific incentives under this scheme. However, it remains eligible for other incentives offered by this scheme (as per eligibility criteria).

Ques 19. Is the UNNATI Scheme website mobile-friendly?

Ans: Yes, the UNNATI Scheme website is optimized for mobile devices, allowing users to conveniently access the platform from smartphones and tablets. Whether you are at home or on the go, you can easily navigate the website using your mobile device.

Ques 20. How can I find my uploaded documents on UNNATI?

Ans: To access your uploaded documents for the Uttar Poorva Transformative Industrialization Scheme(UNNATI), you typically need to log in to your account on the official UNNATI website or portal. Once logged in, navigate to the section related to your application, where you can see the details of the draft/submitted application along with all the attached documents. If you have any trouble locating this section or accessing your documents, consider reaching out to the UNNATI helpdesk team for assistance.

Ques21. Will I be notified via email if there are queries or clarifications raised by the concerned Department/Ministry/UT Administration regarding my registration and claim application?

Ans: Yes, you will typically receive a notification via email if the concerned Department, Ministry, or UT Administration raises a query or requests clarification regarding your application under UNNATI. These notifications are crucial for keeping applicants informed about the status of their application and any additional information required for processing. Make sure to regularly check your email inbox, including spam or junk folders, to ensure you don't miss any important communication from the authorities. If you haven't received any notifications or have concerns about the communication process, consider reaching out to the help desk or support team for assistance.

Ques 22. Can anyone else access the documents uploaded by me on the dashboard?

Ans: No, access to the documents uploaded by you on the UNNATI dashboard is typically restricted to authorized personnel only. Unauthorized users should not be able to access your documents.

Ques 23. What reporting requirements do I need to fulfill after receiving incentives?

Ans: After receiving incentives, the unit holder has to fulfill reporting requirements such as submitting progress reports, financial statements, and compliance certificates as per the scheme guidelines.

Ques 24. In which zone does my area come under the UNNATI scheme?

Ans: Please refer to the updated Registration Guidelines of UNNATI, 2024, and any amendment issued by DPIIT from time to time.

Ques 25. Will payments by cash considered in subsidies?

Ans: Only transactions made from bank account(s) of the unit for the purchase of plant & machinery (Manufacturing Sector), or construction of building and other durable physical assets (Service Sector) shall be considered for determining the eligible value of Plant & Machinery for calculation of incentive (s). No payment in cash shall be considered for the said purpose.

Ques 26. What if I am ineligible to get a claim?

Ans: Ineligible cases or applications deficient in terms of documentation shall be returned to applicant units with reasons to be recorded. A monthly statement with details of such cases and reasons for rejection/return shall however be submitted by DIC concerned to Director Industries & Commerce.

Ques 27. Can I apply for multiple incentives under UNNATI in a single application?

Ans: Depending on the scheme guidelines, you may be able to apply for multiple incentives. However, it's essential to review the guidelines and ensure compliance with all requirements.

Ques 28. How long does it take to complete the application process?

Ans: The time taken to complete the application process may vary depending on completeness of application form along with correct documents. It also depends on time taken by the applicant in responding to the clarification raised.

Ques 29. How will I know if my application has been successfully submitted?

Ans: You will receive a confirmation email or notification on the portal confirming the successful submission of your application.

Ques 30. What criteria are used to assess the eligibility of my application?

Ans: Please refer to the Scheme Notification and the General Operational Guidelines for Registration for detailed information.

Ques 31. Can I track the status of my application online?

Ans: Yes, you can track the status of your application online through the UNNATI portal. Simply log in to your account to view status updates.

Ques 32. What happens if my application is rejected?

Ans: If your application is rejected, you will be notified of the reasons for rejection.

Ques 33. How are incentives disbursed to approved applicants?

Ans: Approved claim incentives will be disbursed through bank transfers to the concerned bank account of the applicant. NEDFI is the nodal agency for disbursing approved claim incentive.

Ques 34. Is it possible to save my application form in draft mode for later submission and approval?

Ans: Yes, you can save your application form in draft mode to complete it later and submit it for approval. This feature allows applicants to work on their application over multiple sessions, ensuring accuracy and completeness before final submission. Make sure to follow the instructions provided on the application portal regarding saving drafts and submitting completed applications.

Ques 35. Where can I find my partially filled application?

Ans: You can find your partially filled application by logging into your account on the UNNATI portal or platform. Look for an option such as "My Applications" or "Incomplete Applications" to access and continue working on your partially filled application. If you have trouble locating your application, refer to the guidance provided on the portal or contact the help desk for assistance.

Ques 36. Do I need to visit the Ministry/Department for receiving my approved certificate?

Ans: No, you can download the approval certificate from the UNNATI portal without visiting the Ministry/Department office. Just log in, find the certificate section, and download it to your device.

Ques 37. What should I do if the scheme requires clarification or additional documents?

Ans: In case of any discrepancy found and/or any additional information/document required, the concerned DIC shall seek clarification(s) specifically on each of such issues from the applicant through the portal. You have to respond to each clarification raised by GM DIC and have to upload specific document on the portal.

Ques 38. How can I contact the help and support team for UNNATI under DPIIT?

Ans: You can easily reach out to the dedicated help desk by visiting the UNNATI portal. Look for the "Helpdesk" section, where you'll find options to connect via phone (011-23061271), email (Unnati.helpdesk@gov.in, or Address (NER Section, Udyog Bhawan, New Delhi).

Ques 39. What assistance does the help and support team provide for UNNATI?

Ans: The help and support team offer comprehensive assistance to ensure a smooth experience with the UNNATI scheme. They provide guidance on completing the application process,

clarification on scheme details and requirements, and technical support for any issues encountered while navigating the portal. Additionally, they are available to address any queries or concerns you may have regarding eligibility, documentation, or incentive types.

Ques 40. Where do I raise a query regarding my application/ document requirements/ report?

Ans: If you have any queries regarding your application, document requirements, or report submission for the Uttar Poorva Transformative Industrialization Scheme (UNNATI), you can raise by either writing to us at helpdesk (unnati.helpdesk@gov.in) or you may contact the relevant DIC ("Contact Us" section) for the same.

Ques 41. What is the process and timeframe for receiving a response after submitting a query?

Ans: The response time may vary depending on the complexity of the query and the volume of inquiries received. However, we strive to provide a timely response within 1-2 business days. Rest assured, we are committed to addressing your concerns efficiently and ensuring that you receive the assistance you need to navigate the UNNATI application process smoothly.



UNNATI Notification Annexures

Scheme

ANNEXURES

Annexure-I:

State Wise List of Zone Bifurcation

Assam		
Sr. no	District	Zones
1	Kamrup Metropolitan	A
2	Jorhat	A
3	Goalpara	B
4	Karimganj	B
5	Nalbari	A
6	Chirang	B
7	Kamrup	A
8	Lakhimpur	B
9	Sonitpur	B
10	Dibrugarh	B
11	Sivasagar	B
12	Tinsukia	B
13	Cachar	B
14	Bongaigaon	B
15	Morigaon	B
16	Nagaon	A
17	Hailakandi	B
18	Golaghat	B
19	Udalguri	B
20	Dhemaji	B
21	Kokrajhar	B
22	Baksa	B
23	Darrang	B
24	Dhubri	B
25	Barpeta	B
26	Karbi Anglong	B
27	Dima Hasao	B
28	Hojai	B
29	Biswanath	B
30	Charaideo	B
31	Majuli	B
32	South Salamara-Mankachar	B
33	West Karbi Anglong	B
34	Bajali	B

35	Tamulpur	B
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Arunachal Pradesh		
Sr. no	District	Zones
1	Papum Pare	B
2	East Siang	B
3	Tawang	B
4	Changlang	B
5	Lower Subansiri	B
6	West Siang	B
7	Lower Dibang Valley	B
8	Upper Siang	B
9	West Kameng	B
10	Longding	B
11	Tirap	B
12	Namsai	B
13	Upper Subansiri	B
14	Dibang Valley	B
15	Lohit	B
16	Siang	B
17	Leparada	B
18	Anjaw	B
19	Kurung Kumey	B
20	Lower Siang	B
21	Pakke Kessang	B
22	Shi Yomi	B
23	East Kameng	B
24	Kamle	B
25	Kra Daadi	B

Manipur		
Sr. no	District	Zones
1	Imphal West	B
2	Imphal East	B
3	Bishnupur	B
4	Thoubal	B
5	Chandel	B
6	Senapati	B
7	Churachandpur	B
8	Ukhrul	B

9	Tamenglong	B
10	Jiribam	B
11	Kakching	B
12	Kamjong	B
13	Kangpokpi	B
14	Noney	B
15	Pherzawl	B
16	Tengnoupal	B

Meghalaya

Sr. no	District	Zones
1	East Khasi Hills	A
2	West Jaintia Hills	A
3	West Garo Hills	A
4	West Khasi Hills	B
5	South West Garo Hills	B
6	East Jaintia Hills	B
7	East Garo Hills	B
8	Ri Bhoi	B
9	South West Khasi Hills	B
10	South Garo Hills	B
11	North Garo Hills	B
12	Eastern West Khasi Hills	B

Mizoram

Sr. no	District	Zones
1	Serchhip	B
2	Lunglei	B
3	Kolasib	B
4	Champhai	B
5	Mamit	B
6	Aizawl	B
7	Saiha	B
8	Lawngtlai	B
9	Hnahthial	B
10	Khawzawl	B
11	Saitul	B

Nagaland

Sr. no	District	Zones
1	Kohima	B
2	Dimapur	B
3	Mokokchung	B
4	Peren	B
5	Wokha	B
6	Longleng	B
7	Phek	B
8	Mon	B
9	Tuensang	B
10	Zunheboto	B
11	Kiphire	B
12	Noklak	B
13	chumoukedima	B
14	Niuland	B
15	Shamator	B
16	Tseminyu	B

SIKKIM		
Sr. No.	New Names of Districts	Zones
1	Gangtok	A
2	Pakyong	A
3	Namchi	B
4	Mangan	B
5	Gyalsing	B
6	Soreng	B

Tripura		
Sr. no	District	Zones
1	Gomati	B
2	North Tripura	B
3	West Tripura	B
4	Unakoti	B
5	Dhalai	B
6	Sepahijala	B
7	South Tripura	B
8	Khowai	B

Negative List for the manufacturing Sector

The following manufacturing industries will not be eligible for benefits under Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024 for the North-Eastern Region:

- i. All goods falling under Chapter 24 of the Central GST Tariff Act, 2017 which pertains to tobacco and manufactured tobacco substitutes.
- ii. Pan Masala as covered under Chapter 24 of the Central GST Tariff Act, 2017.
- iii. Plastic carry bags of less than 20 microns as specified by Ministry of Environment and Forests Notification No. S.O. 705(E) dated 02.09.1999 and S.O. 698(E) dated 17.6.2003 and any subsequent amendments.
- iv. Goods falling under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) produced by Petroleum or Gas refineries.
- v. Plantation, Refineries and Power Generating Units (that are fossil-fuel based).
- vi. Units not complying with environmental standards or not having applicable Environmental Clearance from M/o Environment & Forests and Climate Change or State Environmental Impact Assessment Authority (SEIAA) or not having requisite consent to establish and operate from the concerned Central Pollution Control Board/State Pollution Control Board.
- vii. Low-value addition activities in goods such as preservation during storage, cleaning, operations, packing, repacking or re-labelling, sorting, alteration of retail sale price etc. excluding high-value packaging and processing.
- viii. Cement Industry
- ix. Arms & Ammunition
- x. Any other industry or activity placed in negative list through a separate notification as and when considered necessary by the Steering Committee.

Positive List for the Service Sector

The following service sector industries, details of which will be given in the guidelines, will be eligible for benefits under Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024 for the North-Eastern Region:

Service Sector Positive List	
1	Hotels & Hospitality
2	Education (Vocational & Digital/e-learning)
3	Bio-tech
4	Fin-tech & Financial Services
5	Healthcare (Secondary & Tertiary)
6	IT - ITeS
7	BPO
8	EV Charging Stations
9	Tech-oriented start-ups/units providing services in the field of: i. Education ii. Primary healthcare iii. Agriculture
10	Any other industry or activity placed in positive list through a separate notification as and when considered necessary by the Steering Committee

Roles & Responsibilities of PMU & PIU Role

Responsibilities of PMU will primarily include	
1	Deploy resources at DPIIT, New Delhi for effective implementation of the scheme.
2	Capturing, analysis of data and preparation of reports for tracking status of the scheme.
3	Financial review to track progress of the scheme on behalf of DPIIT.
4	Coordinate with technical design & development agency and provide inputs for maintenance of online platform and creation/maintenance of dashboard for the scheme.
5	Evaluation of implementation of various components of the scheme at regular intervals.
6	Monitoring of physical and financial progress for each approved component and monitor the same on a periodical basis.
7	Coordinate with State government, NEDFi (disbursing agency) and PIU for effective implementation of the scheme at ground level.
8	Screening of Documents & Claims and physical inspection on behalf of DPIIT for randomly picked up cases, as and when required based on direction of DPIIT.
9	Capacity building activities at central and state level.
10	Any other function specially assigned by DPIIT.

Role & Responsibilities of PIU will primarily include:	
1	Deploy resources at states for effective implementation of the scheme.
2	Assist the concerned state government departments in assessment & appraisal of applications based on various parameters as per the requirements of the scheme, which may include: i. Project report ii. Land papers (Revenue papers regarding ownership/rent deed duly registered by the registering authority/ lease deed in case of government land) iii. Bank loan sanction letter iv. Appraisal report of the bank/financial institution v. Certificate of mandatory/obligatory registration/approval from the concerned department, as applicable.
3	Assist the concerned state department and other stakeholders in undertaking steps necessary for evaluation of specific applications and obtaining the final decision of the Competent Authority for forwarding the cases/applications to DPIIT for grant of registration and disbursement of incentives.

4	Assist the concerned state government departments in verifying the information filed in the registration and claim applications.
5	Undertake development of implementation plan in coordination with the state government departments to collate and disseminate information regarding the scheme, related guidelines, registration and claim process.
6	Coordinate with Nodal officers of concerned departments at state level for sector specific projects.
7	Understanding training requirements of various stakeholders at the state level including government officials, agencies and investors.
8	End-to-end organizing & management of knowledge sharing workshops with the state government officials at district level, potential investors and applicants.
9	Assisting PMU team at central level in creation of knowledge and training collaterals.
10	Hold awareness workshops for investors at district level.
11	Identify key bottlenecks in application and claim process at state and district level. Assist officials at district/DIC level in resolution of challenges and bottlenecks encountered during appraisal of applications.
12	Periodically organize camps at districts/DIC level to fast-track application and claim processes.
13	Carrying out the necessary activities for Investment Promotion.
14	Any other function specially assigned by DPIIT.



UNNATI Registration Guidelines Annexures

Registration application for on the online portal (Unnati.dpiit.gov.in)

a. Applicant

Helpdesk Email - unnati.helpdesk@gov.in



DEPARTMENT FOR PROMOTION OF
INDUSTRY AND INTERNAL TRADE
MINISTRY OF COMMERCE & INDUSTRY
GOVERNMENT OF INDIA

UNNATI 2024 : UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME



UNNATI

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Welcome to the Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024) for Industrial Development in Northeast Region

The UNNATI scheme has been notified on xx.xx.2024 by the Department of Promotion of Industry and Internal Trade (DPIIT) to accelerate the progress of the Northeast Region with a budget of more than Rs. 10,000 crores. The Scheme welcomes industrial units to submit applications for the proposed scheme.

Incentives Offered:

- 1. Capital Investment Incentive
- 2. Capital Interest Subvention Incentive
- 3. Manufacturing & Services Linked Incentive (MSLI)

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b. Common Form

Helpdesk Email - unnati.helpdesk@gov.in



DEPARTMENT FOR PROMOTION OF
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Registration Details

Organizational Details

Legal Name of Business *

Constitution Type *

Number of Owner(s) / Director(s) / Partner(s) *

PAN *

GST No. *

GST Registration Date *

Owner(s) / Director(s) / Partner(s) Details

Name	Address	Email	Mobile	Pin	Remove

Save & Next

Cancel Here

HelpdeskEmail - unnati.helpdesk@gov.in

DEPARTMENT FOR PROMOTION OF
INDUSTRY AND INTERNAL TRADE

MINISTRY OF COMMERCE & INDUSTRY,
GOVERNMENT OF INDIA

UNNATI 2024 : UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME

UNNATI

2024

100 DAYS INDUSTRY AT 100

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Unit Details

Unit Name *

Unit Name

Establishment Type *

Select

Sector *

Select

Address Line 1 *

Address Line 1

Address Line 2

Address Line 2

Pincode *

Pincode

State *

Select

District *

Select

Udyam / IEM. No *

Select

Banking Detail

IFSC Code *

IFSC Code

Branch Address *

Branch Address

Bank Account Number *

Account Number

Bank Name *

Select

Branch Code *

Branch Code

Incentive from other Schemes of Government of India

Is this Unit already getting benefit under other similar scheme of Government of India? *

YesNo

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c. New - Manufacturing

Details of New Manufacturing Units

Industry Type (max. 60 characters only):

Land in Sq.m. *

Land Type *

Select

GST Registration Status *

Select

Expected Date for Commencement of Commercial Production *

00-00-0000

Power Requirement (in KW) *

Power Load Required

Details of Finished Product(s) *

Product Name	Proposed Annual Production	Enter Measuring Unit of Production	Proposed Annual value of Production (in Rs.)	Remove

Previous

Save & Next

Close Here

Helpdesk Email : unnati.helpdesk@gov.in

DEPARTMENT FOR PROMOTION OF
INDUSTRY AND INTERNAL TRADE
MINISTRY OF COMMERCE & INDUSTRY,
GOVERNMENT OF INDIA

UNNATI 2024 : UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME

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Draft_NER/2024/00003

Detail of Fixed Capital Investment Proposed - Manufacturing Unit

Fixed Capital Investment Particular *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual Investment already made since xx.xx.2024 (for project under implementation) *	Actual Investment already made since xx.xx.2024 (for project under implementation) *
Land and Site develop				
Civil Construction (For				
Civil Construction (Off				
Plant, machinery/equip				
Electrical Installation p				
Preliminary & Pre-open				
Simultaneous Recd as				
Total				

Detail of Source of Finance

Fixed Capital Investment Particular *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual Investment already made since xx.xx.2024 (for project under implementation) *	Actual Investment already made since xx.xx.2024 (for project under implementation) *
Producers and Costs				
Equity				
Term Loan / Working				
Unsecured Loan				
Internal Resources				
Any Other Source (If)				
Total				

Employment Generation Details for the Unit

Employment Details

Type of Employment *	No. of Employees *	No. of Employees(in Words) *	Annual Salary(in Rs.) *	Annual Salary(in Words) *
Skilled employees				
Semi skilled employees				
Un skilled employees				
Total				

Scheme Detail

Please select the schemes which you want to apply:

☐ Manufacturing & Services Linked incentive (MSLI)

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Scheme Detail

Please select the schemes which you want to apply:

☒ Manufacturing & Services Linked Incentive (MSLI)
 ☒ Capital Investment Incentive (CII)
 ☒ Capital Interest Subvention Incentive(CIS)

Details for MS Linked Incentive (MSLI)

Gst Number *

Detail for availing benefits under Capital Investment Incentive Scheme for New Manufacturing Unit

Proposed investment for procurement of new plant & machinery items (in Rs.) *

Actual investment made since xx.xx.2024 for procurement of new plant & machinery items (in Rs.) *

Detail for availing benefits under Capital Interest Subvention Incentive - New Manufacturing Unit

Proposed Investment in new plant & machinery items (in Rs.) *

Bank/RBI Registered Lending Organization Name *

Principal Loan Amount Sanctioned (in Rs.) *

Date of Sanction *

Address Line 1 *

Principal Loan amount Disbursed since xx.xx.2024 (in Rs.) *

Address Line 2 *

First Date of Disbursement *

Address Line 3 *

Loan amount used for new plant procurement and machinery since xx.xx.2024 (in Rs.) *

Country *

Applicable interest rate *

State *

Residual loan tenure in years *

District *

Total Estimated interest amount (in Rs.) *

Postal / Zip code *

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Helpdesk Email : unnati.helpdesk@gov.in

DEPARTMENT FOR PROMOTION OF INDUSTRY AND INTERNAL TRADE
 MINISTRY OF COMMERCE & INDUSTRIES
 GOVERNMENT OF INDIA

UNNATI 2024 : UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME

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Enclosure(s):
 Enclosure Document
 File/Reference

Type of Enclosure	Appraisal Report from Bank	Appraisal Report from Bank	Choose File	No file chosen
Appraisal Report from Bank/ FI showing the appraised cost of building	Appraisal Report from NEDFi Limited		Choose File	No file chosen
CA Certificate stating detail of all owner(s)/ director(s) / partner(s)			Choose File	No file chosen
Copy of GSTIN certificate *			Choose File	No file chosen
Copy of Incorporation Certificate in respect of firm and unit *			Choose File	No file chosen
Copy of PAN			Choose File	No file chosen
Detailed Project Report *			Choose File	No file chosen
Entrepreneur's Memorandum I			Choose File	No file chosen
Land Documents (Revenue Paper/ Rent Deed /Lease Deed) *	Revenue Paper		Choose File	No file chosen
Udyam / IEM Registration *	Udyam		Choose File	No file chosen

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d. New - Services

Details of New Service Units

GST Registration Status *
Available

GST No. *
07AAAAA1234A1Z1

GST Registration Date *
05-Feb-2024

Expected Date for Commencement of Commercial Operation *
25-Feb-2024

Proposed Requirement of Power (in KW) *
222

Service Details *

Service Category	Annual Value of Service (in Rs.)	Remove
Ropeways, Entertainment Parks and Rides,	30000000	

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Detail of Fixed Capital Investment - Service Unit				
Fixed Capital Investment Particular *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual Investment already made since xx.xx.2024 (for project under implementation) *	Actual Investment already made since xx.xx.2024 (for project under implementation) *
Land and Site develop				
Civil Construction				
Durable Physical Asse				
Electrical Installation (I				
Preliminary & Pre-opel				
Miscellaneous fixed as				
Total				

Detail of Source of Finance

Fixed Capital Investment Particular *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual Investment already made since xx.xx.2024 (for project under implementation) *	Actual Investment already made since xx.xx.2024 (for project under implementation) *
Promoters and Contr				
Equity				
Term Loan / Working				
Unsecured Loan				
Internal Resources				
Any Other Source (pl				
Total				

Employment Generation Details for the Unit

Type of Employment *	No. of Employees *	No. of Employees(in Words) *	Annual Salary(in Rs.) *	Annual Salary(in Words) *
Skilled employees				
Semi skilled employees				
Un skilled employees				
Total				

Scheme Detail

Please select the schemes which you want to apply:

- ☒ Manufacturing & Services Linked Incentive (MSLI)
- ☒ Capital Investment Incentive (CII)

Details for MS Linked Incentive (MSLI)

Gst Number *

Detail for availing benefits under Capital Investment Incentive Scheme for New Service Unit

Proposed investment for construction of new building (in Rs.) *		Actual investment made since xx.xx.2024 for construction of building (in Rs.) *	
Proposed investment for procurement of new durable physical assets (in Rs.) *		Actual investment made since xx.xx.2024 for procurement of new durable physical assets (in Rs.) *	
Proposed investment for installation of newly procured durable assets (in Rs.) *		Actual investment made since xx.xx.2024 for installation of newly procured durable assets (procured since 01.04.2019 (in Rs.)) *	

Previous Save & Next Close here

Detail for availing benefits under Capital Interest Subvention Incentive - New Manufacturing Unit

Proposed Investment in new plant & machinery items (in Rs.) *

Principal Loan Amount Sanctioned (in Rs.) *

Date of Sanction *

Principal Loan amount Disbursed since xx.xx.2024 (in Rs.) *

Address Line 3

Country *

Residual loan tenure in years *

Total Estimated Interest amount (in Rs.) *

Bank/RBI Registered Lending Organization Name *

Address Line 1 *

Address Line 2

First Date of Disbursement *

Loan amount used for new plant procurement and machinery since xx.xx.2024 (in Rs.) *

Applicable interest rate *

State *

District *

Postal / Zip code *

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Enclosure(s):

Type of Enclosure	Enclosure Document	File/Reference
Appraisal Report from Bank/ FI showing the appraised cost of building	Appraisal Report from Bank	Choose File No file chosen
Appraisal Report from NEDFI Limited		Choose File No file chosen
CA Certificate stating detail of all owner(s)/ director(s) / partner(s)		Choose File No file chosen
Copy of GSTIN certificate *		Choose File No file chosen
Copy of Incorporation Certificate in respect of firm and unit *		Choose File No file chosen
Copy of PAN		Choose File No file chosen
Detailed Project Report *		Choose File No file chosen
Entrepreneurs Memorandum I		Choose File No file chosen
Land Documents (Revenue Paper/ Rent Deed /Lease Deed) *	Revenue Paper	Choose File No file chosen
Udyam / IEM Registration *	Udyam	Choose File No file chosen

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e. Expansion - Manufacturing

Details of Existing Manufacturing Units for substantial expansion						
Date of Commencement of Commercial production in existing unit *			Expected Date of Commencement of Commercial Production in Expanded Part *			
dd-yy-yyyy			dd-yy-yyyy			
Existing Power Load (in KW) *			Additional Power Load Required for Expansion (in KW) *			
Existing Power Load (in KW)			Additional Power Load Required for Expansion (in KW)			
GST No. *			GST Registration Date *			
GST No.			dd-yy-yyyy			
Details of Finished Product(s) *						
Product Name *	Existing Annual Production *	Value of Existing Production (in Rs.) *	Proposed Additional Annual Production *	Value of Additional Production (in Rs.) *	Enter Measuring Unit of Production *	Remove
						X
Previous Save & Next Close Here						

Detail of Fixed Capital Investment Proposed - Manufacturing Unit						
Fixed Capital Investment Particular *	Investment detail of existing unit (Rs.) *	Investment detail of existing unit (Rs.) words	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual Investment already made since xx.xx.2024 (for project under implementation) *	Actual Investment already made since xx.xx.2024 (for project under implementation) *
Land and Site develop						
Civil Construction (Fac						
Civil Construction (Off						
Plant, machinery/com						
Electrical Installation (f						
Preliminary & Pre-oper						
Miscellaneous fixed as						
Total						

Detail of Source of Finance						
Fixed Capital Investment Particular *	Investment detail of existing unit (Rs.) *	Investment detail of existing unit (Rs.) words *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual Investment already made since xx.xx.2024 (for project under implementation) *	Actual Investment already made since xx.xx.2024 (for project under implementation) *
Promoters and Contn						
Equity						
Term Loan / Working						
Unsecured Loan						
Internal Resources						
Any Other Source (pls						
Total						

Scheme Detail

Please select the schemes which you want to apply:

☒ Capital Investment Incentive (CII)
 ☒ Capital Interest Subvention Incentive(CIS)

Detail for availing benefits under Capital Investment Incentive Scheme for Manufacturing Unit going for expansion

Investment made in procurement of plant & machinery items for the existing unit (in Rs.) *

Proposed investment for procurement of new plant & machinery items for expansion of existing unit (in Rs.) *

Actual investment made since xx.xx.2024 for procurement of new plant & machinery items for expansion of existing unit (in Rs.) *

Detail for availing benefits under Capital Interest Subvention Incentive - Manufacturing Unit for Expansion

Principal Loan Amount Sanctioned (in Rs.) *

Bank/RBI Registered Lending Organization Name *

Date of Sanction *

Address Line 1 *

Principal Loan Amount Disbursed since xx.xx.2024 (in Rs.) *

Address Line 2 *

Date of Last Disbursement *

Address Line 3 *

Country *

Loan amount used for Procurement of new plant and machinery since xx.xx.2024 (in Rs.) *

Applicable Interest Rate *

Residual Loan Tenure in Years *

State *

Total Estimated Interest Amount (Residual loan tenure or 7 years whichever is less *

District *

Postal / Zip code *

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Enclosure(s):

Type of Enclosure	Enclosure Document	File/Reference
Appraisal Report from Bank/ FI showing the appraised cost of building	Appraisal Report from Bank	Choose File No file chosen
Appraisal Report from NEDFI Limited		Choose File No file chosen
CA Certificate stating detail of all owner(s)/ director(s) / partner(s) *		Choose File No file chosen
Copy of GSTIN certificate *		Choose File No file chosen
Copy of Incorporation Certificate in respect of firm and unit *		Choose File No file chosen
Copy of PAN		Choose File No file chosen
Detailed Project Report *		Choose File No file chosen
Entrepreneurs Memorandum I *		Choose File No file chosen
Land Documents (Revenue Paper/ Rent Deed /Lease Deed) *	Revenue Paper	Choose File No file chosen
Udyam / IEM Registration *	Udyam	Choose File No file chosen

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f. Expansion - Services

Details of Existing Service Units for Substantial Expansion			
Date of Commencement of Commercial Operation of the Existing Unit *		Expected Date of Commencement of Commercial Operation in Expanded Part *	
dd-yy-yyy		dd-yy-yyy	
GST No. *		GST Registration Date *	
GST No.		dd-yy-yyy	
Existing Power Load (in KW) *		Additional Power Load required for Substantial Expansion (in KW) *	
Existing Power Load (in KW)		Additional Power Load required (in KW)	
Service Category *			
Name of Service Rendered	Existing Annual Value of Service Rendered (in Rs.)	Proposed Annual Value of Service to be Rendered (in Rs.)	Remove
Educational & Skill Development Services			
Previous Save & Next Close Here			

Detail of Fixed Capital Investment - Service Unit						
Fixed Capital Investment Particular *	Investment detail of existing unit (Rs.) *	Investment detail of existing unit (Rs.) words *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual investment already made since xx.xx.2024 (for project under implementation) *	Actual investment already made since xx.xx.2024 (for project under implementation) *
Land and Site develop						
Civil Construction						
Durable Physical Asse						
Electrical Installation (I						
Preliminary & Pre-oper						
Miscellaneous fixed as						
Total						

Detail of Source of Finance						
Fixed Capital Investment Particular *	Investment detail of existing unit (Rs.) *	Investment detail of existing unit (Rs.) words *	Proposed Investment (Rs.) *	Proposed Investment (Rs.) words *	Actual investment already made since xx.xx.2024 (for project under implementation) *	Actual investment already made since xx.xx.2024 (for project under implementation) *
Promoters and Contr						
Equity						
Term Loan / Working						
Unsecured Loan						
Internal Resources						
Any Other Source (pl						
Total						

Scheme Detail

Please select the schemes which you want to apply:

☒ Capital Investment Incentive (CI)
☒ Capital Interest Subvention Incentive(CI9)

Detail for availing benefits under Capital Investment Incentive Scheme for Existing Substantial Service

Proposed investment for construction of new building (in Rs.) *		Actual investment made since xx.xx.2024 for construction of building (in Rs.) *	
Proposed investment for procurement of new durable physical assets (in Rs.) *		Actual investment made since xx.xx.2024 for procurement of new durable physical assets (in Rs.) *	
Proposed investment for installation of newly procured durable assets (in Rs.) *		Actual investment made since xx.xx.2024 for installation of newly procured durable assets (procured since xx.xx.2024 (in Rs.)) *	

Detail for availing benefits under Capital Interest Subvention Incentive - Service Unit for Expansion

Principal Loan Amount Sanctioned (in Rs.) *	Bank/RBI Registered Lending Organization Name *
Date of Sanction *	Address Line 1 *
Principal Loan Amount Disbursed since xx.xx.2024 (in Rs.) *	Address Line 2 *
Date of Last Disbursement *	Address Line 3 *
Country *	Loan amount used for construction of building, procurement of durable physical assets and their installation since xx.xx.2024(in Rs.) *
Residual Loan Tenure in Years *	Applicable Interest Rate *
Total Estimated Interest Amount (in Rs.) *	State *
	District *
	Postal / Zip code *

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Enclosure(s):

Type of Enclosure	Enclosure Document	File/Reference
Appraisal Report from Bank/ FI showing the appraised cost of building	Appraisal Report from Bank	Choose File No file chosen
Appraisal Report from NEDFI Limited		Choose File No file chosen
CA Certificate stating detail of all owner(s)/ director(s) / partner(s) *		Choose File No file chosen
Copy of GSTIN certificate *		Choose File No file chosen
Copy of Incorporation Certificate in respect of firm and unit *		Choose File No file chosen
Copy of PAN		Choose File No file chosen
Detailed Project Report *		Choose File No file chosen
Entrepreneurs Memorandum I *		Choose File No file chosen
Land Documents (Revenue Paper/ Rent Deed /Lease Deed) *	Revenue Paper	Choose File No file chosen
Udyam / IEM Registration *	Udyam	Choose File No file chosen

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g. Application Preview before Final Submission

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NORTHEAST REGION

Industries and Commerce Department

Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024) for Industrial Development in Northeastern Region

Organizational Details

Application Ref. No.	NER/2024/00003
Legal Name of Business	Organization A
Constitution Type	LLC
Number of Owner(s)/ Director(s)/Partners(s)	1
PAN	AAAPZ1234C
GST No.	07AAAAA1234A1Z1
GST Registration Date	01/02/2024

Owner(s) / Director(s) / Partner(s) Details

Name	Address	Email	Mobile	PAN
Person A	New Delhi	persona@mail.com	9999999991	BAAPZ1234C

Unit Details

Unit Name	Unit A		
Establishment Type	New	Sector	Manufacturing
Address Line 1	Plot 1, Sector 1	Address Line 2	New Delhi
Pincode	110011		
State	Sikkim		
District	Gangtok		
Udyam / IEM. No			

Bank Details

IFSC Code	BARB0BUPGBX	Branch Address	New Delhi
Bank Account Number	11112233444444	Bank Name	Bank of Baroda
Branch Code	111		

Incentive from other Schemes of Government of India

Is this Unit already getting benefit under other similar scheme of Government of India?	No
---	----

Details of New Manufacturing Units

GST Registration Status	Applied while Registration Details Awaited		
GST No.		GST Registration Date	01/01/0001
Expected Date for Commencement of Commercial Production	19/03/2024	Power Load Required (In KW)	200
Industry Type	Paper	Land in Kanal	1200
Land Type	Government		

Details of Finished Product(s)

Product Name	Proposed Annual Production	Enter Measuring Unit of Production	Proposed Annual value of Production(Rs)
Notebook	1000000	Nos	20000000

Details of Fixed Capital Investment Proposed - Manufacturing Unit

Fixed Capital Investment Particular	Proposed Investment (Rs.)	Proposed Investment (Rs.) (in words)	Actual Investment already made since xx.xx.2024 (for project under Implementation)	Actual Investment already made since xx.xx.2024 (for project under Implementation)
Land and Site development				
Civil Construction (Factory building)				
Electrical Installation (For plant operation on plant sit from meter installation point to the point where finished good is to be produced and dispatched)				
Civil Construction (Office building)				
Plant, machinery/components / items	10000000	One Crore	9000000	Ninety Lakh
Preliminary & Pre-operative expenses				
Miscellaneous fixed assets				
Total	10000000	One Crore	9000000	Ninety Lakh

Details of Source of Finance

Fixed Capital Investment Particular	Proposed Investment (Rs.)	Proposed Investment (Rs.) (in words)	Actual Investment already made since xx.xx.2024 (for project under implementation)	Actual Investment already made since xx.xx.2024 (for project under implementation)
Promoters and Contribution				
Equity				
Term Loan / Working Capital Loan	6000000	Sixty Lakh	4500000	Forty Five Lakh
Unsecured Loan				
Internal Resources				
Any Other Source (pls specify, if NA then leave blank)				
Total	6000000	Sixty Lakh	4500000	Forty Five Lakh

Employment Generation Detail for the Unit

Type of Employment	No. of Employees	No. of Employees (in words)	Annual salary	Annual salary (in words)
Skilled employees				
Semi skilled employees				
Un skilled employees				
Total				

h. Acknowledgement Letter

Northeast Region

Industries and Commerce Department

Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024) for Industrial Development in Northeastern Region

Application Acknowledgement Letter

Application for registration under the UNNATI, 2024 has been submitted with the following details:

Date of Application	08/03/2024 13:27 PM
Application Reference Number	NER/2024/00003
Name of Organization	Organization A
Name of Unit	Unit A
State of Establishment	Sikkim
District of Establishment	Gangtok
Type of Establishment (New/Existing Unit for Substantial Expansion)	New
Sector of Establishment	Manufacturing

You will be further notified once the application is processed by Authorities

Note: Mere submission of application for registration, does not entitle any applicant to claim benefits under Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024) for Industrial Development in Northeastern Region, unless the application is specifically approved by the Competent Authority and granted registration.

Detailed Project Report:

The Applicant must submit a Detailed Project Report (DPR) online along with the application. The detailed project report must consist of the following points:

- a. Investor's background
- b. Details of product to be manufactured/ services rendered and its marketing potential
- c. Land Document as mentioned in the guidelines
- d. Layout plan
- e. Implementation schedule
- f. Product process flowchart
- g. Requirement of Working Capital
- h. Detail of plant & machinery /construction of building and durable assets required by the unit.
- i. Sources of Finance for the Project
- j. Projected Cash flow statements
- k. Total investment detail including investment in Plant & Machinery (in case of Manufacturing Sector), Building & Other Physical Durable Assets (in case of service sector),
- l. Projected Employment Detail
- m. Projected requirement of Power
- n. Projected requirement of Water
- o. Requirement of all statutory clearances, to be mentioned, such as environmental clearance, etc., at the registration stage.

A. ELIGIBLE CORE AND NON-CORE COMPONENTS UNDER THE PLANT & MACHINERY OF THE MANUFACTURING SECTOR

- i. The core components of Plant and machinery for the manufacturing industry will include the cost of mother production equipment essential for manufacturing activities and will be eligible for incentives.
- ii. Non-Core Components will not be eligible for incentives under this scheme.

Eligible Components Under the Plant & Machinery of the Manufacturing Sector	
Core	Non-Core
Cost of mother production equipment	Loading and unloading charges.
	Sheds/ buildings for Plant & Machinery.
	Miscellaneous fixed assets such as DG sets, Excavation/Mining equipment, handling equipment excluding EOT cranes, electrical components
	Working Capital including Raw Materials and other consumable stores.
	Commissioning cost.
	Captive Power Plants except solar power plants for captive use.
	Storage equipment.
	Weigh bridge, Laboratory testing equipment.
	DG Set

B. ELIGIBLE CORE AND NON-CORE COMPONENTS OF BUILDING AND EQUIPMENT FOR SERVICE INDUSTRY

- i. The core components of Building & Other Durable Physical Assets for the service industry will include the construction cost of building and other durable physical assets essential for service activities. They will be eligible to avail of incentives under this scheme.

The core components of Building and Equipment for the service industry will include:

Eligible Components of Building and Equipment for Service Industry		
Core	Non – Core	Heritage
The core components of Building & Other Durable Physical Assets for the service industry will include the construction cost of building and other durable physical assets essential for service activities. They will be eligible to avail of incentives under this scheme.	The non-core components of service industry will not be eligible to avail of incentives	Heritage property not in use before 09.03.2024 is restored thereafter for commercial or hospitality or tourism services on a commercial basis will also be considered as a new unit as per the following eligibility conditions:

▪ The core components of Building and Equipment for the service industry will include: ▪ Only the cost of new Building and other durable physical assets (excluding taxes and duties) essential for Service activities, except heritage buildings shall be dealt as mentioned later in the guidelines. ▪ The cost of durable assets will include fittings, fixtures and fixed assets needed to render Service (e.g. HVAC system, Cooling Towers, Sewage Treatment Plant, etc.) ▪ Electrical components necessary for plant operation on the plant side from where meter is installed up to the point where finished goods is to be produced/ dispatched (i.e., H.T. Motors, L.T. Motors, Switch Boards, Panel Boards, Switchgears). ▪ Captive Solar Plants/ Panels for utilizing the generated power within the unit shall be considered a Core component under Plant & Machinery, if no incentive has been availed under any other government scheme.	under this scheme. This will include the cost of Land, consumables, disposables or any other item charged to revenue.	Heritage property under the scheme shall include those recognized/defined as under: ▪ Monuments notified under ASI ▪ Monuments notified by the state government under the Ancient Monuments Preservation (Amendment) Act, 2010. ▪ Heritage sites notified by the state government under their respective act. ▪ Heritage Monuments listed by recognized Agencies such as UNESCO, INTACH (Indian National Trust for Art and Cultural Heritage) etc. ▪ Restoration/conservation/preservation should have been done based on a conservation plan prepared/vetted by INTACH, State Government or a qualified conservation body duly notified by the government.
--	--	--

C. ILLUSTRATIVE LIST OF BUILDING AND EQUIPMENT FOR SERVICE INDUSTRY

I. Building & Equipment for Tourism & Hospitality Services

- i. In the case of hotels, resorts, eco-resorts, and wellness resorts, the investment in the following fixed durable assets shall be considered:
 1. Filtration plant for swimming pool.
 2. Water purification plant.
 3. Hot water boiler and room heating equipment (fixed)
 4. Water softening plant
 5. Fume extraction and ventilation plant.
 6. Air conditioning plant.
 7. Cold Storage equipment.

8. Laundry equipment.
 9. Cooler and refrigeration equipment.
 10. Bakery equipment
 11. Sewage disposal plant
 12. Electrical installations
 13. Tents for camping
 14. Kitchen equipment, cooking range, dishwasher, working table.
 15. Fire-fighting equipment (fixed)
 16. Telephone equipment/exchange.
 17. Lifts and escalators
 18. Safe deposit lockers
 19. Tube wells, along with pumping sets and lines within the campus
 20. Goods carrier exclusively needed for the hotel.
 21. Projectors and other equipment's for conference hall (fixed).
 22. Lighting equipment.
 23. Adventure and water sports equipment.
- ii. In the case of Houseboats, the entire houseboat project along with its fitting and furnishing should be treated as building and physical, durable assets.

Eligible activities of the service sector under the scheme are as below:

A. Tourism & Hospitality Services (including health & wellness tourism)

- i. All units in the tourism and hospitality sector registered with the Tourism department, excluding Transport services not being used for tourism-related activities
- ii. Homestays
- iii. All such units will have to obtain the requisite registration licenses from the relevant competent authority to run the commercial operations of Tourism and Hospitality Services.
- iv. Tourism and Hospitality Services will include all the services meant to Cater functions, Meetings, Incentives, Conferences & Exhibitions.

B. Promoting Film Tourism (including film cities and studios)

- i. All units promoting film tourism are registered with Tourism department and Department of Information and Public Relations.
- ii. All such units will have to avail of requisite licenses of registration from the relevant competent authority for running the commercial operations
- iii. Promotion of Film Tourism will include renting equipment for film shooting
- iv. Promotion of Film Tourism will include Theaters, Cineplex, Single Screen theatres, Multiplexes.

C. Ropeways, Entertainment Parks and Rides

- i. All units in the Ropeways, Entertainment Parks, and Rides must be registered with the Tourism Department
- ii. All such units will have to obtain requisite registration licenses from the relevant competent authority to run the commercial operations of Ropeways, Entertainment Parks and Rides.
- iii. Ropeways, Entertainment Parks and Rides must be used to promote tourism for public and commercial use only.

D. Heritage Property Restoration Services

- i. All units arising out of restoration of heritage property recognized/ defined as under:
 - a. Monuments notified under ASI.
 - b. Monuments notified by the state government under the Ancient Monuments Preservation (Amendment) Act, 2010.
 - c. Heritage sites notified under the respective state Act.

- d. Heritage Monuments managed by different religious trusts such as Waqf Board, Gurdwara Temple trust, etc.
 - e. Heritage monuments listed by recognized agencies such as UNESCO, INTACH (Indian National Trust for Art and Cultural Heritage), etc.
- ii. The heritage building so restored and utilized for commercial purposes shall be entitled to the benefits applicable to new units.
- iii. Core components of Heritage Property Restoration Services will only cover civil/ construction works of the heritage property involved.
- iv. All such units will have to avail of requisite licenses of registration from the relevant competent authority for running the commercial operations.

E. Healthcare Services

- i. All units in the Healthcare Services registered with the health department, excluding:
 - a. Clinics with only OPD facility
 - b. Chemist Shops
 - c. Canteens
 - d. Gymnasium
 - e. Hospitals & Clinics with less than 25 beds
- ii. All such units will have to obtain the requisite registration licenses from the relevant competent authority to run the commercial operations of healthcare services.
- iii. Healthcare Services must be directly linked to the patient's healthcare.
- iv. Healthcare Services will include Hospitals and Diagnostic Labs.

F. IT & ITeS Services

- a. All units in the IT & ITeS services must be registered with the Concerned DIC.
- b. IT & ITeS Services must include all services requiring computer use to offer IT/ITeS related services only.

G. Tech Start-ups

- i. BPO
- ii. Education
 - a. Vocational Institutes
 - b. Skill Development Institutes
 - c. Industrial training institutes (ITI) and industrial training centers (ITC)

* Note - Civil Construction along with durable assets such as hardware will be considered. Software will not be considered for eligible calculation of investment.

H. EV Charging Stations.

The core component shall include the civil construction cost, along with the Electric Vehicle charger, Power Grid, Facility Meter, Energy Controller, Software platform, and Network operating center, and power storage system.

Online certificate for Registration under New Scheme:

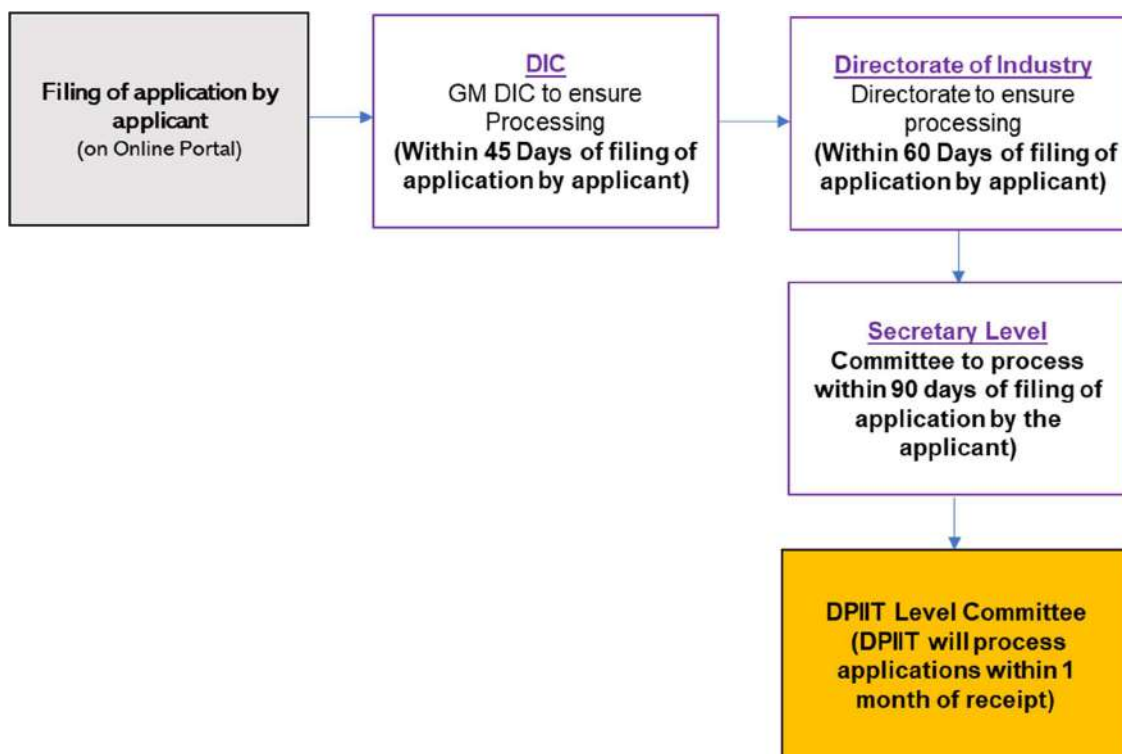
The concerned DIC has to recommend the application of the applicant unit for registration to the concerned committee. The Format of the Recommendation to be submitted by the concerned DIC is given below:

ANNEXURE:

On the Basis of the information/ documents submitted online by the applicant M/S _____ (New unit/Existing unit undertaking substantial expansion) under application no _____ dated _____ for registration under UNNATI, 2024 application of unit is hereby recommended for grant of Registration under the said scheme:

Further, this is to certify that:

1. All the information/ documents submitted by the applicant have been duly verified.
2. That the applicant unit does not fall in negative list in case of Manufacturing units/and Service activity falls in positive list in case of Service Sector units as defined in notification/ guideline issued vide no.
3. The unit fulfils all criteria notified in the Scheme notification/guidelines.

FLOW CHART FOR OF REGISTRATION PROCESS UNDER UNNATI, 2024

Note: The total time taken by the State to recommend and forward the registration application to DPIIT is 3 months (90 Days) from the date of application.

* Max. 15 days to be given to the applicant to submit the required clarification to concerned DIC.

Certificate of Registration

उद्योग संवर्धन और आंतरिक व्यापार विभाग
DEPARTMENT FOR
PROMOTION OF INDUSTRY AND
INTERNAL TRADE

75
Azadi Ka
Amrit Mahotsav

MAKE IN INDIA

स्वच्छ भारत
एक कदम स्वच्छता की ओर

UNNATI 2024
REGISTRATION CERTIFICATE
Jalpaiguri Food Industries Pvt. Ltd.

Is hereby registered under UNNATI 2024 as a New Unit. The unit is eligible to
apply for **Capital Investment Incentive(CII)**, **Capital Interest
Subvention(CIS)**, and **Manufacturing & Services Linked Incentive (MSLI)**.
The registration number allotted is **UNNATI/2024/00003**.

Place: ASSAM Date: 02-07-2024

Disclaimer : Merely grant of registration does not entitle any applicant to claim incentives under UNNATI, 2024

Undertaking by Applicant

Undertaking by Applicant

I hereby solemnly confirm that I will accept all the terms and conditions of the scheme. I will abide by the decisions of the Union Government. I shall not claim any interest in case of delay. I confirm that the facts provided by me in the application are true to the best of my knowledge and belief and nothing has been concealed therein.

For

Name of the Industrial Unit

Address.

Phone No.

e-mail id.



UNNATI Claims Guidelines Annexures

Application form for claiming Capital Investment Incentive (CII) under UNNATI,2024

PART-I: common for both manufacturing as well as service sectors (to provide details of the unit)

- a. Fixed Capital Investment as per CA certificate
- b. Source of Finance as per CA certificate
- c. Details of Amount of term loan sanctioned
- d. Details of Equity if any
- e. Details of unsecured loan if any
- f. Power Details
- g. Land and Building details

Part-II: FOR MANUFACTURING SECTOR ONLY

- a. Installed capacity of Plant and Machinery
- b. Raw Materials required
- c. Sales of finished products
- d. Employment generation details

PART-III : FOR SERVICE SECTORS ONLY

- a. Cost of building / durable physical assets
- b. Employment generation details

Part-IV: BANK ACCOUNT DETAILS

A. CII Claim Checklist

- a. **Certified / attested photocopies of the documents to be submitted along with the application form for claiming Capital Investment Incentive (CII) under UNNATI, 2024.**

Sr. no.	Documents to be uploaded on Portal by the Unit Holder
1	C.A's certificate of fixed assets as per (Form CII (iii) / (iv))
2	Bank's Mode of Payment as per (Form CII (v))
3	Deviation Report as per (Form CII (vi))
4	Statement of Plant and Machine as per (Form CII (vii))
5	Certificate from a Financial Institution/Bank, Regarding disbursements as per Form CII (viii)
6	Certificate from a Chartered Accountant regarding Sources of Finance as per (Form CII (ix))
7	Certificate from a Registered Architect on Civil Construction as per (Form CII (x) / (xi)), applicable for service sector only
8	Affidavit as per (Form CII (xii))
9	Balance sheet duly attested by C.A/balance sheet for 3 accounting years (in case of existing unit undertaking substantial expansion)
10	Bank Loan certificate (term Loan/CC limit / Sanction letter)
11	Income Tax return (if applicable)
12	Latest GST Return (if applicable)
13	Current Receipt of PDD
14	Invoices, Copies of E-way bills if applicable / GRs
15	Bill/ Invoice against the first sale of finished product(s)/Service rendered
Sr. no	Documents to be forwarded by GM for sanction of claim along with the above documents
1	Installation Certificate as per
2	Field Visit report as per
3	NOC from local body / authority (if applicable)
4	Formal Registration Certificate - Udyam Registration Certificate / IEM/ Date of production / operation authenticated by GM of the concerned DIC
5	Assessment of Raw Material & Finance Goods
6	Power Sanction / Fitness Certificate
7	NOC from Pollution Control Board

8	Grant of Date of Installation/ Production / Operation for additional plant & machinery/ building & other durable physical assets under Substantial Expansion
9	Project report / Revised Project Report
10	Land Document
11	In case of Partnership Unit
i	Deed of Partnership
ii	General Power of Attorney
iii	Name & Address of the Partners with their PAN No.
12	In case of Private Limited/ Public Limited Company
i	Registration Certificate Under Companies Act
ii	Memorandum and Article of Association
iii	Name & Address of the Director with their PAN No.
13	Photographs duly attested by GMDIC
14	PAN card of the Directors/ Proprietors/Partners
15	Appraisal by Bank/FI in case of Bank Financed / NEDFi in case of Self-Financed units
16	Functional Status of the Unit duly Certified by the GM, DIC
17	Actual / Projected Return on Investment (ROI) up to 5 years from the Date of Commencement of Commercial Production
18	Any other document that may be required as per direction a UT Government / Directorate of Industries/ NEDFi

NOTE: -The General Manager, DIC concerned shall retain the Original Bills/Invoices with them and verify all the documents as per the Check list before placing the claim in designated Committee for the approval of claim.

The documents already uploaded on the Portal and the documents available in DIC file need not to be submitted again by the unit holder to DIC.

b. Installation Certificate

M/s _____												
S.No.	Name of firm/Supplier	Name of item	Qty.	Bill No.	Bill Date	Bill Amount	G.RN o.& Date/E-way Bill	Bank mode of payment			Amount recommended by the Designated Field Visit Team for approval of the Committee	REMARKS
								CHEQUE/DDN O.	Date	AMOUNT		
Total Cost of P & M= Rs.										30% / 50% C II Rs.		

Certified that the Plant & Machinery/ Building & other durable physical Assets are installed in the unit as mentioned above

Signatures of the Designated Field Visit Team.

c. Field Visit report for grant of Capital Investment Incentive (CII) under UNNATI, 2024.

In terms of Para issued vide No..... Datedof the General Operational Guidelines for submission and processing of claims under UNNATI, 2024, the following field visit team inspected the unit M/s.....on.....

Sr. no.	Name of the Inspection Team Member	Designation/Department

Unit Profile:

Sr. no.	Particulars	Remarks
1	Name of the Unit	
2	Location of the Unit	
3	Line of Activity	
4	Constitution of Unit	
5	Name of Proprietor/Partners/Directors	
6	Sector (Mfg. /Service)	
7	Formal Registration No.& Date	
8	Type of Unit (New/ Existing unit Undertaking sub. expansion)	
9	Date of commencement of commercial Production/Operation i. Basic DOP ii. DOP Under Sub Expansion	
10	Power Load Sanctioned by Electricity Department	
11	PCB consent to operate	
12	Total Employment generated i. Skilled ii. Un-Skilled iii. Semi-skilled	
13	Turn Over Details (As applicable)	
14	Certificate from the mandatory/obligatory Registration/ Approval from the Concerned deptt. as applicable.	
15.	UNNATI Registration no. & Date	

16.	Date of filing of claim on DIC Portal	
-----	---------------------------------------	--

Summary of the Investment

Particulars	Amount As Per CA Certificate	Amount as per DPR	Amount as per Appraisal Report (Bank/NEDFi)	Amount claimed by the unit
P&M (Mfg.)				
Building (Service)				
Other Durable Physical Assets (Service)				

Report of the Field Visit Team with regard to following points:

1. The field visit Team verified the physical availability of Plant & Machinery in respect of which claim has been made by the Industrial Unit.
2. Certified that the components /items of the plant &Machinery/ Building and other physical durable assets in respect of which incentive claimed by the Industrial Unit is as per the provisions of UNNATI, 2024 and subsequent clarification issued from time to time.
3. The appraisal Report of the Financial Institution of the Industrial Unit along with other relevant documents while assessing the quantum of the value of Plant & Machinery/Building and other physical durable assets is considered in variably by the field team.
4. That the unit fulfils the conditions stipulated under the UNNATI, 2024 Notification no. P-44015/1/2023-DBA-II dated 09.03.2024.
5. Explanation of Deviation (if any) in the value of P&M/ Building/ other physical Durable assets considered eligible for incentive from the appraisal report is as per annexure Form CII(VII)

Comments/ Remarks of Field visit team (if any) :.....

.....

Recommendation of Field Visit Team as per the Installation Certificate as per

Annexure XIV (b)

Total Eligible Investment in P&M (Mfg): Rs _____

Total Eligible Investment in Building and
Other Durable Physical Assets (Service): Rs _____

d. CERTIFICATE FROM THE REGISTERED CHARTERED ACCOUNTANT (For new Unit)

Name of the Chartered Accountant:

UDIN No.:

I/We here by certify that M/s..... (name of the unit with location) has made capital investment in their unit for the period from to for manufacturing/ rendering service of by the unit.

S No.	Items /fixed assets investment	Value of In Rupees
1	Cost of land including purchase ,value, registration etc	
2	Cost of development of land including boundary wall, approach road, culvert/ bridges, godown, labor quarter etc.(specify)	
3	Cost of Building	
4	Architect fees/ fees towards preparation of estimate etc.	
5	Cost of plant & machinery/Cost of other Durable Physical Assets	
6	Accessories	
7	Electrical installation	
8	Loading, unloading, transportation, erection expenditure, insurance etc.	
9	Pre-operative preliminary expanses to be capitalized	
10	Miscellaneous fixed assets/ essential items etc.	
	Total	

I/We have checked the books of accounts of the unit, the invoices etc., and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date:

Place:

Signature of the Chartered Accountant
Registration No& Seal along with UDIN

e. CERTIFICATE FROM THE REGISTERED CHARTERED ACCOUNTANT
(For Existing Unit undertaking substantial expansion)

Name of the Chartered Accountant:

UDIN No.

I/We hereby certify that M/s..... (name of the unit with location) has made capital investment in the unit for expansion program from to..... The unit is engaged in production of...../ rendering service of and has gone into commercial production/operation after expansion on (date).

(Fig Value in Rupees)

S no	Items of fixed assets	Investment prior Expansion (Underappreciated/ Original Value)	Additional investment made during the period from..... to.....	Total Capital Investment
1.	Cost of land including purchase value, registration etc.			
2.	Cost of development of land including boundary wall approach road, culvert bridges, godown, labour quarter etc. (pl. specify)			
3.	Cost of Building			
	Architect fees/fees towards Preparation of estimate etc.			
4.	Cost of plant & machinery			
5.	Accessories			
6.	Electrical installation			
7.	Loading, unloading, transportation, erection expenditure, insurance etc.			
8.	Pre-operative preliminary Expenses to be capitalized			
9.	Miscellaneous fixed assets/ essential items			
	Total			

We have checked the books of accounts of the unit, the invoices etc., and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date:

Place:

Signature of the Chartered Accountant Registration No
& Seal along with UDIN

f. Bank mode of Payment

M/s _____										
Sr. No.	Name of Firm/ Supplier	Name of item	Qty.	Bill No.	Bill Date	Bill Amount	Bank mode of payment			REMARKS
							CHEQUE/ DD NO./ RTGS/ NE FT	Date	AMOUNT	

It is certified that the M/s _____ have made payments to the above-mentioned Suppliers of the Plant & Machineries/Construction of building and durable physical assets as per the details mentioned above through the A/c no. _____ of the Unit. It is further certified that the payments have neither been cancelled, returned nor revoked.

Name of the Branch Manager and

Employee Code along with Stamp

g. Deviation report - Detailed list of items/components of Plant & Machinery considered / construction of building and durable physical assets for service sector eligible for Capital Investment Incentive (CII).

Name of the Unit-

New Unit/Existing unit undertaking substantial expansion:

Sr. No	As appraised by the financial institution assisting the project/Independent Agency	As considered eligible for Capital investment Incentive (CII)				
	Items/Components of Plant & Machinery/construction of building and durable physical assets	Cost as per & DPR	Cost as appraised by Bank/Financial Institution	Items/ Components of Plant & Machinery/construction of building and durable physical assets	Cost as per actual bills	Reason for Deviation (if any) from Appraisal Report of the Financial Institution
	Total					

*Name of the Branch Manager and

Employee Code along with Stamp

h. STATEMENT OF INVESTMENT IN PLANT & MACHINERY/ITEMS FOR CONSTRUCTION OF BUILDING AND DURABLE PHYSICAL ASSETS

1		Name of the Plant & Machinery covered/items for construction of building and durable physical assets by each consignment etc.
2		Name & Address of the Firm from whom purchase or with whom firm order placed.
3		Date of dispatch of machinery/items for construction of building and durable Physical Assets
		i. Mode of Transportation
		ii. Particulars of dispatch documents such as GR/E-waybill/Customs documents if applicable
4	A	Suppliers bill number and date
	B	Full cost of machinery/items for construction of building and durable Physical Assets as per bills, including taxes etc.
	C	Full cost of machinery/items for construction of building and durable Physical Assets as per bills, without taxes etc.
	D	Particulars of payment to the machinery/items for construction of building and durable Physical Assets supplier
		i. Amount Paid & Date of payment
		ii. Mode of payment (cheque/bank draft no. NEFT/RTGS & date)
5	A	Name and full address of the Carrier through whom the machinery/items for Construction of building and durable Physical Assets were dispatched by the supplier
	B	Freight for carrying the machinery/items for construction of building and durable Physical Assets
	c	Receipt of freight from the carrier
6	A	Name and address of the Insurance company with which the consignment was insured to cover risk in transit
	B	Amount Insured for
	C	Insurance premium paid (if any)
7		Total amount paid towards Cost of Plant & Machinery/items for construction. Of building and durable Physical Assets, Freight, Demurrage and Insurance

Signature on behalf of the Unit

Certified that I have personally verified the particulars mentioned above with the original bills and vouchers and found them to be correct in all respect and the machinery/items for construction of building and durable physical assets mentioned in the Form: CII (viii) have already been erected/proposed to be erected for functioning in the factory of M/S_____

Date:

Counter signed by:

Signature & Seal of the enquiry Officer

General Manager, DIC

i. CERTIFICATE FROM FINANCIAL INSTITUTION/BANK

(The Certificate should be signed by a responsible officer of Bank/Financial Institution]

Certified that M/S..... have been disbursed as on this date the amount of Rs. sanctioned under letter No: dated as shown below:

- i. Total amount disbursed upto date against the items mentioned below:
- ii. Land Rs.
- iii. Building Rs.
- iv. Plant and machinery (for manufacture sector) Rs.
- v. Other durable Physical assets (for service sector) Rs.
- vi. Other assets: tools, jigs, dies and moulds Rs.
- vii. Other essential items Rs.

Total	Rs.
-------	-----

Signature of the Official from Bank/FI
Seal & Date

j. Certificate from Chartered Accountant regarding sources of finance

I/We hereby certify that M/s..... (name of the unit with location) has made the following fixed capital investment amount in to Rs. in their proposed/new unit/existing unit for expansion during the period from tofor manufacturing/rendering service of by the unit.

I/We have checked the books of accounts of the unit and found that the unit has made the fixed capital investment from the following sources:

- | | |
|--|-----|
| (a) Promoters contribution: | Rs. |
| (b) Equity: | Rs. |
| (c) Term Loan from Financial Institution/Bank: | Rs. |
| (d) Unsecured Loan: | Rs. |
| (e) Internal Resources: | Rs. |
| (f) Any other source (pl. specify): | Rs. |

Total: Rs.

Date:

Signature of the Chartered Accountant:

Place:

Registration No. & Seal.

k. CERTIFICATE FROM THE REGISTERED ARCHITECT ON CIVIL CONSTRUCTION

For new unit (for Service Sector)

Name of the Architect:

I/We hereby certify that M/s.....(name of the unit with location) has made capital investment for CIVIL CONSTRUCTION in the unit for the period from.....to.....against the estimated cost of Rs.for their unit. Details shown as below:

S. No.	Items of fixed assets	Value of Investment in Rupees
1.	Cost of land including purchase value registration etc.	
2.	Cost of land development	
3.	Cost of Boundary wall, culvert/bridges, retaining wall	
4.	Cost of approach road including the cost of earth filling Black tapping (whichever is applicable)	
5.	Cost of construction of main building interior and Electrification	
6.	Cost of electrification	
7.	Cost of construction of godown, workers quarter etc.	
8.	Cost towards Architect fees/fees towards preparation of estimate etc.	
9.	Cost towards hiring of earth moving equipment's	
10.	Cost towards painting, furnishing etc.	
11.	Cost towards labor payment, transportation, loading unloading, installation etc.	
12.	Cost towards construction of Dam, reservoir	
13.	Cost towards construction of power house	
14.	Any other Civil construction, pl specify.	
	Total	

We have checked the accounts of the unit, the invoices/registers etc., and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date:

Place:

Signature of the Architect

Date & Seal

i. CERTIFICATE FROM THE REGISTERED ARCHITECT ON CIVIL CONSTRUCTION

For existing unit undertaking Substantial Expansion (for Service Sector)

Name of the Architect:

I/We hereby certify that M/s.....(name of the unit with location) has made capital investment for CIVIL CONSTRUCTION in their unit for expansion program fromto.....against the estimated cost of Rs.....The unit is engaged inand gone into operational functional after expansion on date.

S N o .	Items of fixed assets	Investment prior Expansion (Undepreciated/ Original Value)	Additional investment made during the period	Total Capital Investment
1	Cost of land including purchase value registration etc.			
2	Cost of land development			
3	Cost of Boundary wall, culvert/bridges, retaining wall			
4	Cost of approach road including the cost of earth filling, black tapping (whichever is applicable)			
5	Cost of construction of main building interior and Electrification			
6	Cost of electrification			
7	Cost of construction of godown workers quarter etc.			
8	Cost towards Architect fees/ Fees towards preparation of estimate etc.			
9	Cost towards hiring of Earth moving equipment's			
10	Cost towards painting furnishing etc.			
11	Cost towards labor payment, transportation, loading unloading, installation etc.			
12	Cost towards construction of Dam, reservoir			
13	Cost towards construction of power			
14	Any other Civil construction, specify.			
15	Total			

We have checked the accounts of the unit, the invoices/registers etc., and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date:

Place:

Signature of the Architect

Date & Seal

j. Affidavit

I, Shri/Smt.....son/daughter/wife of Shri/Smt
..... Aged Years by profession do hereby
solemnly declare and affirm as follows: -

1. That I am a citizen of India and permanent resident of Village
.....
P.O

.....Police Station.....in the district of.....

2. That I am proprietor /Managing partner /Managing Director /Director /authorized
signatory (as per power of attorney duly registered) of
M/S..... and owners of land/building/plant & machinery of
the above unit, the industrial/service activity of which is.....

3. That the particulars furnished in the claim application for Capital Investment Incentive
(CII) under UNNATI, 2024 are exactly the same as those submitted to the Income Tax
authority in respect of the unit known as M/S..... situated at
..... in the district ofState That no incentive/
grant under Central / State Government/ Organization etc. have been availed by me
against the items mentioned in the claim application form.

4. That the particulars furnished in the application form and/or in connection with the
application for incentive are correct and true to be best of my knowledge and that in case
of any particulars are found to be false or misrepresentation/suppression of essential
facts, I shall be liable to be punished under laws of the land.

5. That no Interest on account of delay in respect of incentive shall be claimed by the
Unit.....

6. That the claim is not sub Judice.

7. That the unit has availed unsecured Loan of Rs..... from the following

- a)
- b)
- c) OR

That the unit has not availed unsecured Loan.

8. That it is not formed by splitting up, or reconstruction of a business already in
existence.

9. That it is not formed by transfer to the new unit of plant or machinery previously used
for any other purpose.

10. That it has not relocated from elsewhere and/or is not an existing unit reopened
under a new name and style.

11. That no second hand or old machinery has been installed in the unit.

12. That the Plant and Machinery has been purchased at an Arm's length price as defined
under the provisions of IncomeTaxAct,1961.

13. Concealment of Input supplies or routing of third party production for claims or
malpractices of similar kinds will render the industrial unit liable for forfeiture of further
claims and recovery of all previous subsidies/incentives with interest @15% per annum.

14. That I shall abide by all the terms and conditions of the scheme.

15. That I Shri / Smt. the deponent of the above, do hereby solemnly

declare and affirm that, statement made above are true to the best of my knowledge and belief.

Identified by me:

Signature

(Advocate)

Signature

(Deponent)

Solemnly affirm before me by Shri/Smt.....being identified by
Sri/Smt.....Advocate on this day.

Undertaking from Applicant for all claims

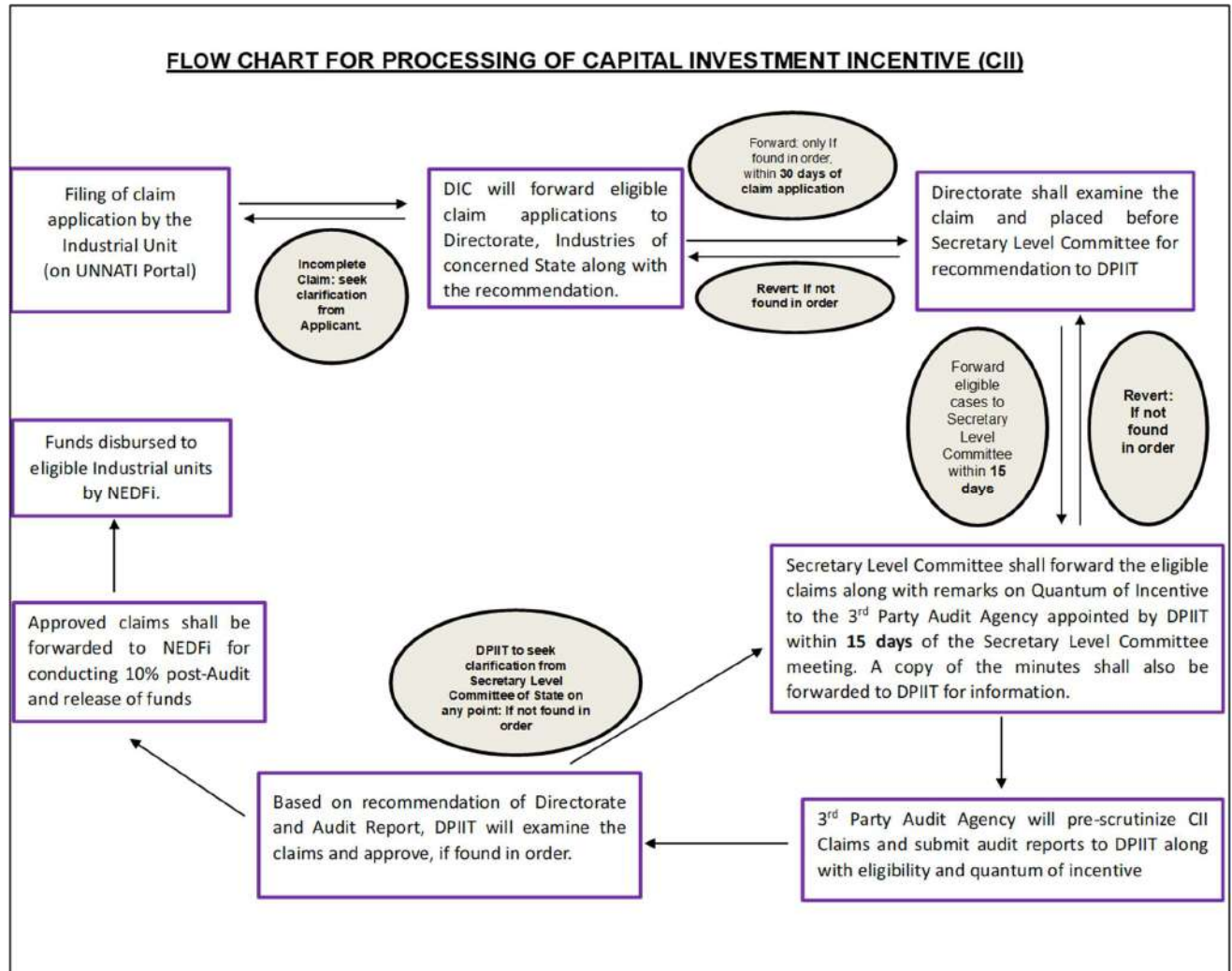
I.....Sh/Smt.....S/o/D/o/W/o.....aged.....year.....r/o..... Prop/partner/authorized signatory of M/s.....do hereby solemnly declare and affirm as follows: -

1. That I have applied for **Capital Investment Incentive (CII)/ Capital Interest Subvention (CIS)/ Manufacturing and Services Linked Incentive (MSLI)** under UNNATI, 2024 for the period.....
2. That I on behalf of unit shall maintain detailed statistic/account of production and utilization of raw materials and finished products disposed of and shall keep such statistic/accounts for inspection on request of the concerned official.
3. That if in case of over payment made due to wrong calculation or misinterpretation of the rule or otherwise the same amount will be refunded as and when demanded by the disbursing agency/general manager DIC. In default we shall be liable personally to refund the above said amount.
4. That no interest on account of delay in respect of incentive shall be claimed by the unit holder.
5. That I on behalf of the unit M/s..... has also availed/applied for the following subsidies/incentives against the investment/expenditure considered under the claim

Sr no.	Nature of the Incentive	Name of the Agency/Deptt.	Whether Central/State Govt	Amount	Status

6. That the unit namely.....has not obtained or applied for Incentive for the same purpose or activity from any other Ministry or Department of Government of India.
7. That this affidavit will be used for the purpose of obtaining the Incentive as referred to above and shall be used as a piece of evidence in any case.
8. I swear that this declaration is true, that it conceals nothing and that no part of it is false
9. I hereby undertake to abide by the terms and conditions of the “UNNATI, 2024” Notification dated 09.03.2024.

Signature (Deponent)
Signature/seal (Notary)

FLOW CHART FOR PROCESSING OF CAPITAL INVESTMENT INCENTIVE (CII)

APPLICATION FORM FOR CLAIMING CAPITAL INTEREST SUBVENTION (CIS) FOR THE FY....

1. Registration number under the scheme.
2. Certificate of the unit having become functional / operational (for Service Sector from concerned Department)
3. Term Loan
 - a. Name of the Bank branch/Fl providing Term loan
 - b. Term loan sanctioned along with rate of interest.
 - c. (c) Sanction No. Date
4. (e) Account No. of the unit
5. **The details of the loan sanctioned, disbursed and interest charged:**

S.N o	Particulars	Loan Sanctioned Amt (Rs)	Loan Disbursed(Rs)	Opening balance of loan as on 1st April of claim year	Loan disbursed in the claim year Rs'	Closing balance of loan at end of claim year	Interest charged during year.... (Claim year)
1	Site Development						
2	Building						
3	Plant & Machinery for manufacturing sector/construction of Building and other physical durable assets, as the case may be						
4	Miscellaneous Fixed Assets						
5	Preliminary & Preoperative expense						
6	Margin for Working Capital						
7	Others if any						
8	Total						

5. Total interest charged by the Bank (enclose detailed bank statement for the period, along with recommendation certificate issued by the Bank as per Annexure- IX)
6. Total interest incentive eligible.

7. Remarks, if any
8. Employment generation in various fields of work (Executive, non-executive, skilled un-skilled etc.)
9. Declaration

I /We..... Hereby declare that information furnished in the application for the grant of interest under Capital Interest Subvention incentive under the Uttar Poorva Industrialization Scheme (UNNATI, 2024) are correct and true to the best of my/our knowledge and belief. If any statement made therein in connection with this claim is found to be false or misrepresentation of facts, the amount of incentive granted by the Government will be refunded by me/us. Further, it is also affirmed that the Term Loan sanctioned/ disbursed for the period was not diverted/utilized for any other unit or towards any other activity and has been utilized only for the purpose for which it was sanctioned/dispursed.

Place

Signature(s) of the applicant(s)

Bank / Financial Institution Certificate Format**Certificate cum recommendation of Bank / Financial Institution for claiming Capital Interest Subvention under UNNATI, 2024.**

TO WHOM IT MAY CONCERN

This is to certify that M/s.....Location of the unit..... has been sanctioned term loan of Rs _____(in words) under Sanction Letter no _____dated _____for the period from to by our bank / financial institution i.e.
The total interest charged on the term loan for the year.....is Rs _____@ _____.

2. The details of the term loan sanctioned, disbursed and the interest charged are as under.

Sr. No	Particulars	Loan Sanctioned Amt (Rs)	Loan Disbursed (Rs)	Opening balance of loan as on 1st April of the claim year	Loan disbursed during the claim year Rs.	Closing balance of loan at end of claim year	Interest charged during the year (Claim year)
1	Land						
2	Site Development						
3	Building						
4	Plant & Machinery for manufacturing sector/ construction of Building and other physical durable assets, as the case may be						
5	Miscellaneous Fixed Assets						
6	Preliminary & Preoperative expenses						
7	Margin for Working Capital						
8	Others If any						
	Total						

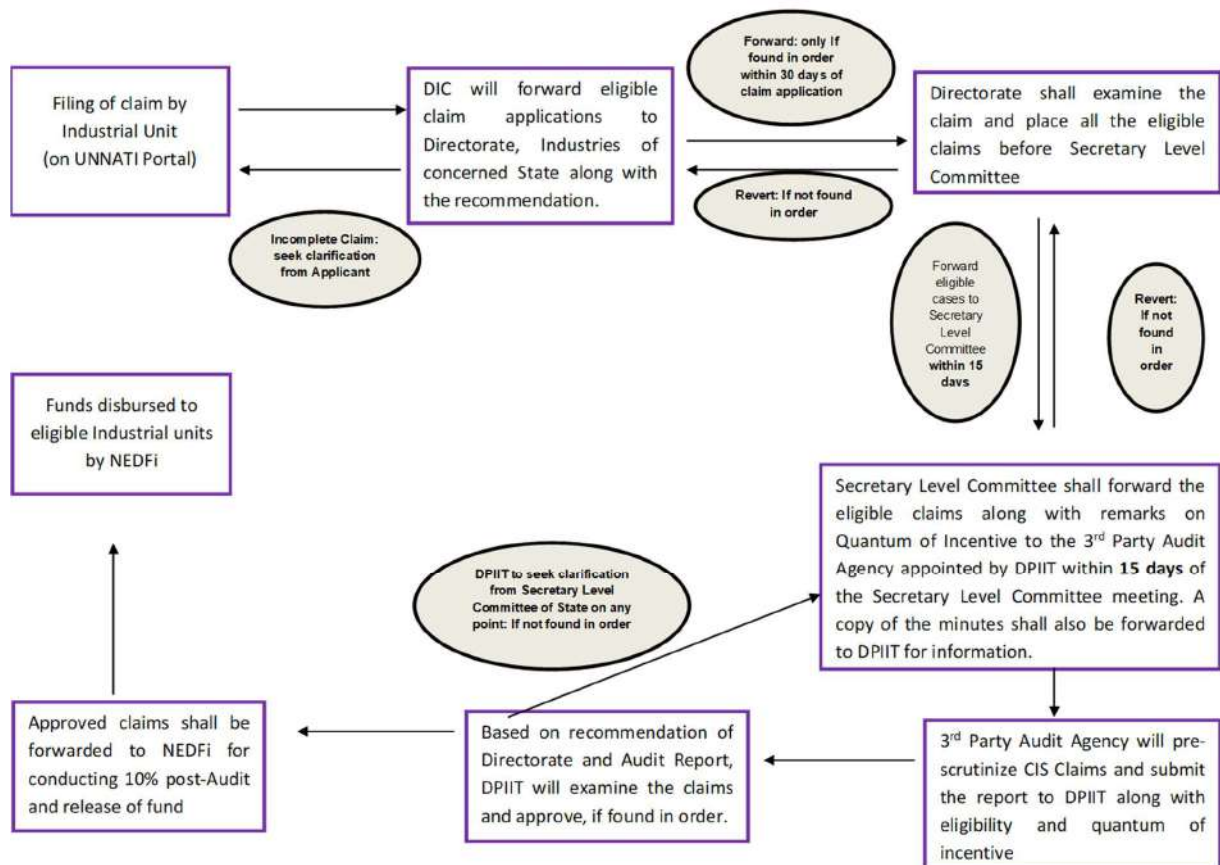
3. It is to certify that drawls against the term loan have been utilized for the purpose for which they were sanctioned and there has been no diversion of funds and or siphoning of funds by the units.
4. It is certified that the loan accounts on the date of filing of claim have not been declared as NPA as per present guidelines in force.
5. This is to further certify that the total interest charged by the bank does not include any penal components & has been paid in full.
6. It is therefore, recommended that the unit is eligible for grant of 6% per annum Capital Interest Subvention of Rs..... (in words) under the Uttar Poorva Transformative Industrialization Scheme, 2024 (UNNATI 2024) for the period from ___ to ___

Signature of the Bank Manager

Name :

Official Seal :

FLOW CHART FOR PROCESSING OF CAPITAL INTEREST SUBVENTION (CIS)



Note: The maximum time taken for forwarding the claim application to the 3rd Party audit agency appointed by DPIIT should be 90 days from filing of the claim application.

Format for claiming Manufacturing and Services Linked Incentive for the quarter....of the FY.....

1. Name and address of the unit:
2. Registration Number under the scheme:
3. Line of activity:
4. Date of Production/ Commencement of operation:
5. Name of the finished goods/service(s) with their respective HS code:
6. Rate of GST for finished goods/ Service rendered:
7. Investment made under eligible components of Plant & Machinery/construction of building and other durable physical assets:
8. Amount of investment sanctioned under P&M/construction of building and other durable physical assets:
9. Total amount eligible under the MSLI:
10. Amount of Incentive eligible per year:
11. Period (Year) of first claim:
12. The details of the present claim:

S.No	Months/Period Of claim	Claim number under the MSLI	Turnover of the unit during the claim period	Net GST paid	Quantum of incentive brought forward from previous year(s)	Amount of MSLI Linked claimed

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Affirm that the particular/statement furnished above, are true to my/our knowledge and belief and if any statement made herewith in connection with this claim is detected as false or misrepresentation, the amount of incentive granted by the Government will be refunded by me/us to the Government.

Place:

Signature of the applicant/s/ Status in

Relation to the unit.

Date:

Seal:

Methodology for vetting the Manufacturing & Services Linked Incentive (MSLI) under UNNATI, 2024

Step 1: Filing of Claim by the Applicant

Applicants will submit their MSLI claims along with all necessary documents as specified on the UNNATI Portal.

Step 2: Verification & recommendation by District Industries Centre (DIC)

The General Manager (GM) of concerned DIC will verify the submitted documents and forward them to the Commissioner of State Taxes/Commissioner, GST-CBIC, for certification of the MSLI claim-related documents (turnover and liabilities based on GSR-3B/GSTR-1/GSTR-9).

Step 3: Commissioner, State Taxes/ Commissioner, GST-CBIC Login and Dashboard

The Commissioners will receive login credentials for the UNNATI Scheme Portal, where they will have access to a dashboard for processing MSLI claims.

Step 4: Certification by Commissionerate

The Commissioner will certify the turnover and liabilities based on GSR-3B/GSTR-1/GSTR-9 to match the information provided by the applicant for the MSLI claim.

Step 5: Action by Commissionerate

- If the documents are accurate, the Commissioner will certify and forward them back to the DIC.
- If discrepancies are found, the Commissioner will revert the claim to concerned DIC with comments for clarification. This action must be completed within 10 days from the date of receiving MSLI Claim on Commissioner's dashboard.

Step 5A: Submission of Clarifications

The concerned DIC will address any clarifications sought by the Commissioner, State Taxes/CBIC.

Step 5B: Specification of Variations

Any reasons for discrepancies in the eligible amount of MSLI will be detailed in the Commissioner's verification report.

Step 6: Recommendation by Secretary Level Committee

Based on the report by Commissioner, State Taxes/GST-CBIC and Directorate's recommendation, the Secretary Level Committee will forward the claim to the DPIIT level committee for approval.

Step 7: Approval of MSLI Claims

The DPIIT level committee will approve/reject the claims recommended by the Secretary Level Committee.

Step 8: Audit of MSLI Claims

An independent third-party audit team, appointed by DPIIT, will audit the claims and submit their reports to the NERS Section of DPIIT.

Step 9: Sanction of MSLI Claims

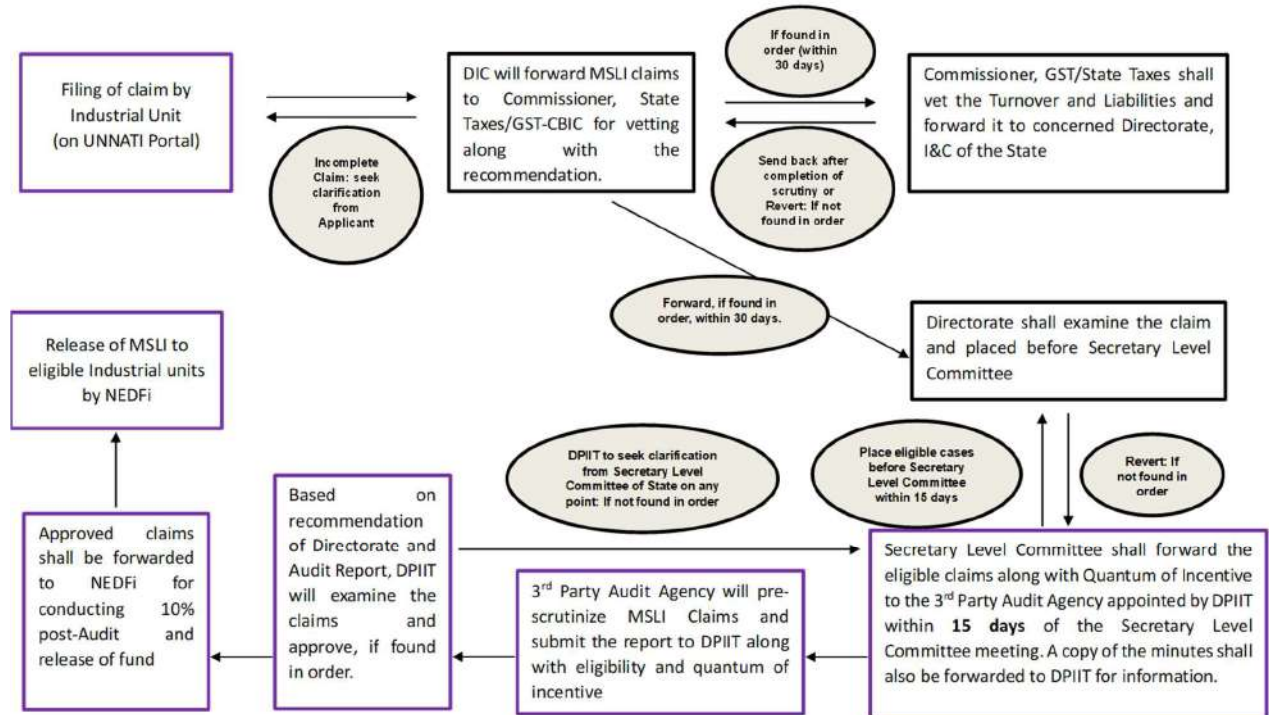
DPIIT will review the audit report and release the eligible MSLI amount to NEDFi within 15 working days of receiving the report.

Step 10: Disbursal of MSLI Claims

NEDFi will disburse the MSLI to the respective bank accounts of the eligible industrial units.

FLOW CHART FOR PROCESSING OF MANUFACTURING & SERVICES LINKED INCENTIVE (MSLI)

FLOW CHART FOR PROCESSING OF MANUFACTURING & SERVICES LINKED INCENTIVE (MSLI)



Note: The maximum time taken for forwarding the claim application to the 3rd Party audit agency appointed by DPIIT should be 90 days from filing of the claim application.

Standard Operating Procedure "SoP" for Rejection of Claim Applications under UNNATI, 2024

This Standard Operating Procedure "SoP" must be read with DPIIT Notification no. P-44015/1/2023-DBA-II dated 09.03.2024 for the Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024 Scheme.

In this regard, following procedure shall be followed for rejection of claims received for all the components under UNNATI, 2024:

I) Initial Processing by DICs:

- DICs will process the application **within 7 days** from the submission date of claims on UNNATI Portal.
- In the case of incomplete applications, DICs will seek clarifications from the applicant regarding deficiencies or required documents. DICs must ensure that all queries pertaining to a particular claim application must be asked in one instance. The clarification related to any documents/information must be clearly specified by GM DIC while seeking clarification i.e. Point wise clarification must be sought.
- For complete applications, DICs will recommend the application to the concerned Directorate, Industries, State with their remarks.

(II) Applicant's Response:

The applicant must re-submit the complete application and all necessary documents/clarifications **within 25 days** from the date of seeking clarification by the concerned DIC.

(III) Reminder to Applicant:

If the applicant does not resubmit the application within 25 days from the date of seeking clarification by the concerned DIC, the concerned DIC will send **a reminder email and text message** to the registered email ID and mobile number of the applicant.

(IV) Registered Post Reminder:

In case of no response from the applicant unit on the reminder email and text message even **after 7 days** from the date of sending the reminder, the concerned GM DIC will send **a letter through Registered Post** with a reminder to submit the necessary documents/clarifications. The record shall be maintained as evidence on the file.

(V) Notice to Registered Office of the unit:

If the unit holder still doesn't respond, the concerned GM DIC will do the **personal service of the notice** to the registered office of the unit **after 15 days** from the date of sending the reminder letter. In case of no reply to the personal notice by the applicant unit, GM DIC will affix the notice at the registered office of the unit holder and shall ensure that the proper record of the same is maintained.

(VI) Publication in Newspapers:

After **7 days** from the date of serving notice, the DIC/Directorate of the concerned State will publish the notice along with details of such applicant units in Vernacular and English Newspapers.

(VII) Recommendation for Rejection:

After 7 days from the publication date, the concerned GM DICs may recommend the application for rejection to Directorate of Industries, State Government as per scheme guidelines, if no response is received.

(VIII) Within 7days Directorate shall forward such claim applications to Secretary Level Committee for recommendation of rejection by DPIIT Level Committee.

(IX) Rejection: The application will be forwarded to DPIIT for rejection along with recommendations of Secretary Level Committee as per scheme Notification and Guidelines. The concerned Directorate must ensure that such respective applications are rejected within 90 days from the receipt of claims.

Note:

- This SoP aims to streamline the process and ensure that rejection decisions are made fairly, transparently, and timely, minimizing delays and maintaining the integrity of the UNNATI, 2024 claim rejection process.
- All communications should be documented and maintained for future reference by the concerned Department.



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DEPARTMENT FOR PROMOTION OF
INDUSTRY AND INTERNAL TRADE
MINISTRY OF COMMERCE & INDUSTRY
GOVERNMENT OF INDIA

UNNATI 2024