

**Government of Himachal Pradesh  
Department of Industries**

**No. IND-A-F001/3/2022 Dated: Shimla-2, the 13<sup>th</sup> December, 2023.**

**NOTIFICATION**

In continuation to this Department's Notifications No. Ind-A(F)2-2/2019-I dated 16<sup>th</sup> August, 2019, 07<sup>th</sup> October, 2020, No. Ind.A(Inv.Cell)(F)1-1/2021 dated 03<sup>rd</sup> November, 2021 and No. IND-A-F001/4/2021-IND-A-GoHP dated 29<sup>th</sup> April, 2022, the Governor, Himachal Pradesh is pleased to amend the following provisions in '**The Himachal Pradesh Industrial Investment Policy, 2019**' and '**Rules Regarding Grant of Incentives, Concessions and Facilities for Investment Promotion in Himachal Pradesh-2019**':-

<b>Amendments in the 'Himachal Pradesh Industrial Investment Policy-2019'</b>	
<b>Clause</b>	<b>Provision</b>
<b>7(IX)</b>	<p><b>Net SGST Reimbursement</b></p> <p>(a) All eligible MSME enterprise(s) (excluding Steel Manufacturer enterprises) would be provided reimbursement of Net SGST in respect of supplies/manufactured goods consumed within the State of Himachal Pradesh @60% in Category-A and 90% in Category-B &amp; Category-C areas, for a period of 07 years, subject to maximum limit of 100% of Fixed Capital Investment (FCI).</p> <p>(b) Eligible Steel Manufacturer MSME enterprises would be provided reimbursement of Net SGST paid to the State Government @ 50%, 80% and 90% in Category-A, B and C areas respectively, for a period of 07 years, up to a maximum of 80% of the Fixed Capital Investment.</p>
<b>8(IV)</b>	<p><b>Net SGST Reimbursement</b></p> <p>(a) All eligible Large Enterprise(s) (excluding Steel Manufacturer enterprises) would be provided reimbursement of Net SGST in respect of supplies/manufactured goods consumed within the State of Himachal Pradesh @60% in Category-A and 80% in Category-B &amp; Category-C areas, for a period of 07 years, subject to maximum limit of 100% of Fixed Capital Investment (FCI).</p> <p>(b) Eligible Steel Manufacturer Large enterprises would be provided reimbursement of Net SGST paid to the State Government @ 50%, 70% and 80% in Category-A, B and C areas respectively, for a period of 05 years, up to a maximum of 80% of the Fixed Capital Investment.</p>

<b>10(II)</b>	<p><b>Net SGST Reimbursement</b></p> <p>(a) All eligible Anchor Enterprise(s) (excluding Steel Manufacturer enterprises) would be provided reimbursement of Net SGST in respect of supplies/manufactured goods consumed within the State of Himachal Pradesh @100% in Category-A, Category-B and Category-C areas, for a period of 10 years, subject to maximum limit of 250% of Fixed Capital Investment (FCI).</p> <p>(b) Eligible Steel Manufacturer Anchor enterprises would be provided reimbursement of Net SGST paid to the State Government @ 100% in Category-A, Category-B and Category-C areas respectively, for a period of 07 years, up to a maximum of 80% of the Fixed Capital Investment.</p>
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**Amendments in the ‘Rules Regarding Grant of Incentives, Concessions and Facilities for Investment Promotion in Himachal Pradesh-2019’**

Rule	Provision																																														
<b>15</b>	<p><b>Net SGST Reimbursement:</b></p> <p>(a) All eligible enterprise(s) (excluding Steel Manufacturer Enterprises) would be provided reimbursement of Net SGST in respect of supplies/manufactured goods consumed within the State of Himachal Pradesh, subject to maximum limit of 100% of Fixed Capital Investment (FCI) for all categories except Anchor Units to be established in Category B &amp; Category C areas, for which the maximum limit of Fixed Capital Investment (FCI) would be 250% during admissible period of this incentive as per following detail:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th rowspan="2">Category of Enterprise</th> <th colspan="3">Area wise SGST Reimbursement</th> <th rowspan="2">Admissible Period</th> </tr> <tr> <th>A</th> <th>B</th> <th>C</th> </tr> </thead> <tbody> <tr> <td>MSME</td> <td>60%</td> <td>90%</td> <td>90%</td> <td>7 years</td> </tr> <tr> <td>Large</td> <td>60%</td> <td>80%</td> <td>80%</td> <td>7 years</td> </tr> <tr> <td>Anchor</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>10 years</td> </tr> </tbody> </table> <p>(b) All eligible Steel Manufacturer enterprise(s) would be provided reimbursement of Net SGST subject to maximum limit of 80% of Fixed Capital Investment (FCI) during admissible period of this incentive as per following detail:-</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th rowspan="2">Category of enterprise</th> <th colspan="3">Area wise SGST reimbursement</th> <th rowspan="2">Admissible Period</th> </tr> <tr> <th>A</th> <th>B</th> <th>C</th> </tr> </thead> <tbody> <tr> <td>MSME</td> <td>50%</td> <td>80%</td> <td>90%</td> <td>7 years</td> </tr> <tr> <td>Large</td> <td>50%</td> <td>70%</td> <td>80%</td> <td>5 years</td> </tr> <tr> <td>Anchor</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>7 years</td> </tr> </tbody> </table>	Category of Enterprise	Area wise SGST Reimbursement			Admissible Period	A	B	C	MSME	60%	90%	90%	7 years	Large	60%	80%	80%	7 years	Anchor	100%	100%	100%	10 years	Category of enterprise	Area wise SGST reimbursement			Admissible Period	A	B	C	MSME	50%	80%	90%	7 years	Large	50%	70%	80%	5 years	Anchor	100%	100%	100%	7 years
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Above mentioned incentive would be admissible subject to fulfilment of following conditions:-

1. Quantum of incentive would be available only on net SGST paid and deposited with State per annum by the eligible unit. The admissibility of incentive shall cease either on exhaustion of the applicable limit or on the completion of the eligibility period, whichever is earlier.
2. In case of any false declaration, misrepresentation/ suppression of facts, the amount of incentive so availed shall be liable to be recovered along with 12% compound interest per annum or penalty as decided by the State Government as per applicable laws.
3. The eligible unit has to obtain verified Udyog Aadhar Memorandum (UAM)/ commencement of commercial production certificate from the authorized officers of the Department of Industries, Government of Himachal Pradesh. The eligible unit will obtain certificate from the Department of State Excise & Taxation clearly mentioning the amount of net SGST paid to the State of Himachal Pradesh.
4. Net SGST reimbursement would be available only after the date of Commencement of Commercial Production (CoP)/operation for new unit and from the date of Commercial production/operation after undertaking substantial expansion for existing enterprise(s).
5. The eligible enterprise(s) will submit reimbursement claim of the financial year to the Department of Industries on annual basis in the succeeding financial year before 31<sup>st</sup> August or within 3 months of assessment of net SGST by the Excise & Taxation Department H.P., whichever is later (also applicable for units as found eligible under this Policy).

**Note:-** The modified/amended rates would be applicable only to the enterprises set up in the State after the date of notification in this regard by the Government and till the date of implementation of this Policy.

**(R. D. Nazeem)**  
**Principal Secretary (Industries) to the**  
**Government of Himachal Pradesh.**