
The undersigned is directed to forward herewith copy of Notification No. 10(6)/2016-DBA-II/NER dated the 09.10.2018 in respect of North East Industrial Development Scheme (NEIDS), 2017 for information / necessary action and giving wide publicity.

Encl: As above

Yours faithfully,

Under Secretary to the Govt of India
Tel. No. 2306 3096

To

(i) All Ministries / Departments of the Government of India and NITI Aayog.

(ii) Chief Secretaries of the States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura.

(iii) Secretary (Industries) of States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura are requested to arrange necessary facilitation to the industrial units.

(iv) The North East Industrial Development Finance Corporation (NEDFi), Guwahati.

Copy also to:

(i) Cabinet Secretariat
(ii) PMO
MINISTRY OF COMMERCE AND INDUSTRY
(Department of Industrial Policy and Promotion)

NOTIFICATION

New Delhi, the 9 October, 2018

No. 10(6)/2016-DBA-II/NER.—The Central Government hereby makes the following amendments in the Government of India Notification No.10(6)/2016-DBA-II/NER dated the 12th April, 2018 titled 'North East Industrial Development Scheme (NEIDS), 2017'.

5965 GI/2018 (1)
2. The existing sub-para 7.5 under para 7 thereof titled 'Mandatory requirement', is hereby amended as under:

**FOR:** Units which have commenced production on or after 1st April, 2017 will be allowed to register with DIPP on or before 30th of September, 2018.

**READ:** Units which have commenced production on or after 1st April, 2017 will be allowed to register with DIPP on or before 31st of October, 2018. No further extension will be allowed.

Dr. VANDANA KUMAR, Jt. Secy.
To:
Additional Chief Secretary/ Principal Secretary/ Secretary/ Commissioner (Industries), Industries Department, Government of Assam, Manipur, Meghalaya, Sikkim and Tripura

Subject: Application for registration of the units under North East Industrial Development Scheme (NEIDS), 2017-regarding.

Sir,
I am directed to say that as per provisions of the NEIDS, the Empowered Committee will decide grant of registration to units, which will inter-alia, consider prima-facie eligibility of industrial units, budget availability and other statutory requirements. No industrial unit will have the right to claim benefits unless it is specifically registered by the Central Government.

2. As on 30.09.2018, 106 (One Hundred Six) industrial unit of NER have applied for registration for availing incentives under the newly introduced NEIDS, 2017 on the web portal. Out of 106 applications, only 9 applications have been forwarded by State Government to DIPP for consideration of Empowered Committee.

3. Till date no other application has been forwarded by State Governments of NER to DIPP for consideration of Empowered Committee. You are therefore requested to expedite the applications to this Department on the portal, after proper verification of the applications.

Under Secretary to the Government of India
Tel No. 2306 3096

Copy to:
Director (Industries), Directorate/ Commissionerate of Industries Government of Assam, Manipur, Meghalaya, Sikkim and Tripura
To

1. The Addl.Chief Secretary/Principal Secretary/Secretary/Commissioner(Industries), Industries Department, Government of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura.
2. The Principal Secretary, Directorate of Industries, Govt. of Himachal Pradesh, Udyog Bhawan, Shimla-171004, Himachal Pradesh
3. The Principal Secretary, Directorate of Industries, Industrial Estate, Patel Nagar, Dehradun-248001, Uttarakhand
4. The Commissioner of Industries, Govt. of Jammu & Kashmir, Civil Secretariat, Jammu-180004(J&K).
7. Himachal Pradesh State Industrial Development Corporation Ltd.,(HPSIDC), New Hirmus Building, Circular Road, Shimla(HP)-171001
8. State Infrastructure & Industrial Development Corporation (SIDCUL), 29,IIIE(IT Park), Sahastradhara Road, Dehradun-248001, Uttarakhand.

Subject: Dispense with the Monitoring Form-II-reg.

Sir,

The undersigned is directed to say that the Empowered Committee in its meeting dated 12.6.2018 took the decision that once the Empowered Committee approves subsidy disbursement there should be no further approval required from State Govt. or any of its agency for disbursement by NEDFi.
2. In pursuance of the above and with a view to facilitate disbursement of incentives in a time bound manner, the following decisions have been taken with the approval of the competent authority:

(i) Keeping in view the directions of EC, the Monitoring Form-II is dispensed with;
(ii) Undertaking/Indemnify bond/agreement (MF-III) as required may be obtained from applicant at the time of filing the claim.

3. It is requested that the aforementioned decision may kindly be implemented with immediate effect.

Yours faithfully,

[Signature]

Under Secretary to the Govt. of India
TeK.No.23063096

Copy to:

1. Director(Industries), Directorate/Commissionerate of Industries, Govt. of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura.
2. Commissioner/Director of Industries, Directorate of Industries, Udyog Bhawan, Shimla-171004
3. Commissioner of Industries, Directorate of Industries, Industrial Estate, Patel Nagar, Dehradun-248001(Uttarakhand)
4. Director of Industries & Commerce, Directorate of Industries & Commerce, 1st Floor, Udyog Bhawan, Rail Head Complex, Jammu-180012
5. Director of Industries & Commerce, Directorate of Industries & Commerce, Civil Secretariat, Srinagar.
6. Special Scheme Section, DIPP, New Delhi
7. IFW, DIPP, New Delhi.
To
Shri Nagaraju Maddirala
Principal Secretary
Deptt. of Commerce and Industry
Govt. of Tripura
Agartala

Subject: Forwarding of Notification in respect of North East Industrial Development Scheme (NEIDS)-reg.

Sir,

The North East Industrial Development Scheme has been approved by the Government of India and the Gazette notification has been issued vide no.10 (6)/2016-DBA-II/NER dated 12.04.2018. Copy of the notification is enclosed for ready reference. The scheme will be effective from 1.4.2017 and will be in force upto 31.3.2022. The scheme provides for Central Capital Investment Incentive for Access to Credit (CCIIAC), Central Interest Incentive (CCI), Central Comprehensive Insurance Incentive (CCII), Goods and Services Tax (GST) Reimbursement, Income Tax (IT) Reimbursement, Transport Incentive (TI), and Employment Incentive (EI), reimbursement of central share of CGST & IGST and central share in IIT to the extent indicated in the gazette notification against each of the elements.

2. To operationalize this scheme, DIPP has developed a portal, the beta version of which is available at DIPP Website (URL: https://ncog.gov.in/neind/login). The portal enables submission of online application for registration of the units, processing of the application by the District Industries Centers and the State Industries Commissioner and finally approval of the registration by the Empowered Committee.

3. New features for availing various benefits under the scheme will be added in due course which shall be intimated separately. You are requested to start using this portal and encourage applicants to register under the scheme. We welcome your suggestions and feedback which may be sent to Shri Arun Kumar, Under Secretary at a.kurnar64@nic.in and Shri Shiv Gupta, Project Manager at shiv.gupta980@gov.in.

Yours faithfully,
(Uday Singh Mina)
Director
Tel.No.23067 2651
फ. सं. 10(6)/2016-बीची-II/एनईआर,—रेखितक द्वारा दिनकार 21.03.2018 को हुई बैठक में लिए गए निर्णय के अनुसार में, भारत सरकार द्वारा पूर्वीर वेद में आधोमाणिक इकाइयों के लिए आधोमाणिक इकाइयों को बढ़ावा देने हेतु अरुणाचल प्रदेश, असम, मणिपुर, मेघालय, मिजोरम, नागालैंड, सिक्किम और जिमुरा राज्यों के लिए उत्तर पूर्व आधोमाणिक विकास योजना (एनईआईईएस), 2017 की भूमिका की वई है।

1. स्कीम शीर्षक :- इस स्कीम को "पूर्वीर आधोमाणिक विकास स्कीम, (एनईआईईएस), 2017" कहा जाएगा।

2. क्रमवेदन:- इस स्कीम के तहत अरुणाचल प्रदेश, असम, मणिपुर, मेघालय, मिजोरम, नागालैंड, सिक्किम और जिमुरा राज्यों की रूप में चिह्नित किया जाएगा।

3. शुरुआत तथा अवधि:- यह 01.04.2017 से लागू होगी तथा 31.03.2022 तक प्रभावी रहेगी।

4. पालन:-

4.1 नब नव बनवा निमित्त नहीं दिया जायेगा, पूर्वीर क्षेत्र में अस्थिर जैव-आधोमाणिक तथा 10 मेगावाट तक जल सिखरी उपग्रह इकाइयों तथा विविध वित्तीय क्षेत्र तथा सेवा क्षेत्र की सभी नवी आधोमाणिक इकाइयों का स्कीम के अंतर्गत प्रोटोटाइप हेतु पाठ होगी।

4.2 यह स्कीम अनुसंधान-ए में सूचीबद्ध उद्योगों के संबंध में नागू नहीं होगी।

4.3 सभी पार आधोमाणिक इकाइयों (परिसरी) स्कीम के एक अभाव अधिक घटकों में लाभ प्राप्त करने की पाठ होगी। इसी इकाइयों भारत सरकार की अन्य स्कीमों के अंतर्गत लाभ प्राप्त कर रही है।
4.4 इस मंडिये के मनी में प्राण कुल लाभ, बिजली कम 200 करोड़ रुपये की मीमा के अंधकार में संबंध तथा मस्तीपत्त में कुल नियम तक मिली हुई। सेवा क्षेत्र की व्यवसायिक इकाई के लिए संबंध और मानदंडों में भावन के नियमों की उत्तराधिकारी रूप में आवश्यक वाणिज्यिक परिसंरहित शासित होगी लेकिन इसमें भी सीमया होगी। प्रमाणों, विमोक्षित अभ्यास राजस्व दास्तां के अर्थ मद शासित नहीं होगी।

4.5 केवल नयी व्यवसायिक इकाइयों इस योजना के तहत पावा होगी। एक नई इकाई की निर्मिति-सौता को पूरा करता होगा:

(क) पहले से मौजूद किसी व्यवसाय के विभाग में व्यवसाय पुनर्विनिर्माण एवं इसका निर्माण न हुआ हो।

(ख) पहले किसी अन्य उद्योग के लिए उपयोग में आने वाले संबंध या मस्तीपत्त के किसी नई इकाई में इसका निर्माण नहीं हुआ हो।

(ग) यह अवधारणा से विभागित नहीं की पहली हो और/या यह पहले से मौजूद इकाई नहीं होगी वाहित होते ही किसी नाम या नाम एवं नामित विवाह बना हो।

5. परिमार्जिक

(क) "वाणिज्यिक उत्पादन की सुविधाओं" से वाणिज्यिक विभाग पहले पर वाणिज्यिक इकाई के विभाग की शुरुआत जिसका पहले परीक्षण प्राप्त हो तथा सम्मान संयोजन एवं मस्तीपत्त का संबंध नहीं हो 30 दिन तक परिवर्तनीय शुल्क या इकाई के उद्योग विभाग व्यवस्थापन में उत्पादन उपलब्ध की उपलब्धता तथा विभागीय है। अन्य परिवर्तन संबंध होने वाले मान्यता उपलब्ध तथा वाणिज्यिक इकाई का उद्योग उपलब्ध शुल्क/भुगता से उपलब्ध कर (सीएएटी) प्रारंभिक के पास विवाह की उपलब्ध के अतुल के हो।

(ख) "प्रभावी कदम" से व्यवस्था, निर्माणित एक अन्य अवधारणा के लिए है:

(i) व्यवसायिक इकाई के लिए जरूर की गई पूंजी का 10 प्रतिशत व्यवस्था इससे अधिक का पूरा किया जा सकता हो।

(ii) व्यवस्था के लिए किसी हिस्से का निर्माण नहीं हुआ हो।

(iii) व्यवसायिक इकाई के लिए अवधारणा के संबंध व्यवस्था मस्तीपत्त के लिए किसी वाहित विवाह बना हो।

(ग) "पौधा मंडिया" का अवधारणा है व्यवस्था की जिसका पहले जरूर की पूंजी का 10 प्रतिशत व्यवस्था इससे अधिक का पूरा किया जा सकता हो।

(घ) "वैदिक इकाई" का अवधारणा है वस्तुदता द्वारा विवाहित यह गाल जिसके लिए दस व्यवस्था है।

(ङ) "विभागित कर्म" का अवधारणा है यह व्यवस्था की जिसका पहले पूंजी का 10 प्रतिशत व्यवस्था इससे अधिक का पूरा किया जा सकता हो।

(च) "विभागित कर्म" का अवधारणा है यह व्यवस्था की जिसका पहले पूंजी का 10 प्रतिशत व्यवस्था इससे अधिक का पूरा किया जा सकता हो।

(छ) "प्रभावी स्थल कर्म" का अवधारणा है यह व्यवस्था की जिसका पहले पूंजी का 10 प्रतिशत व्यवस्था इससे अधिक का पूरा किया जा सकता हो।
(२) 'पैटर्निक कार्यवाही पूंजी' की फैक्ट्री द्वारा लेखा वर्ष के अंतिम दिवस को अपने लगभग अवधि भारतीय नियोक्ताओं से तीन माह मुहूर्त या तालमेल, इकाई एवं त्वरण, भारतीय सरकार इत्यादि इसके वर्ष फैक्ट्री द्वारा निर्मित किया गया है। पैटर्निक कार्यवाही पूंजी में सामान्य भांड़, इकाई एवं अन्य तंत्र बदले, जिसके साथ तीन वर्ष पुरे, निर्मित दिन तथा अन्य जो प्रभुता पर जाते तथा फैक्ट्री द्वारा निर्माण की गयी तथा अन्य द्वारा प्राप्त किया गया तथा अन्य द्वारा आपूर्ति करने में फैक्ट्री द्वारा प्रसारित तैयार माल को धारित कहा गया है।

(३) 'कला माला' का अर्थ है तैयार माल के निर्माण में कितने अपूर्विक इकाई द्वारा बनाते हैं। उदाहरण का तथा प्रसारित तैयार की गयी तथा अन्य द्वारा प्राप्त की गयी तथा अन्य द्वारा आपूर्ति करने में फैक्ट्री द्वारा प्रसारित तैयार माल को धारित कहा गया है।

(४) 'कार्यवाही पूंजी' उपर्युक्त तारीख (आ) में तथापतिपातित कितने कार्यवाही पूंजी तथा इसका निर्माण नकदी की गयी तथा बैंक में जमा दी गई तथा लेखा वर्ष के अंत में देने राशि पर राशि के रूप में निर्माण की गयी तथा अन्य राशि की गयी।

(५) 'संशोधन और महत्त्वपूर्ण' में जमा पर तथापितक नए कार्यवाही पूंजी द्वारा निर्माण नकदी की गयी तथा बैंक में जमा दी गई तथा लेखा वर्ष के अंत में देने राशि पर राशि के रूप में निर्माण की गयी तथा अन्य राशि की गयी।

6. इस स्कीम के अंतिम दिन पैटर्निक इकाई द्वारा प्राप्त किया गया जाने के कुल प्रोटोकॉल, 200 करोड़ रुपयों प्रति इकाई की बहुध्यान सीमा के अतिरिक्त संबंधित एवं महत्त्वपूर्ण के कुल निर्माण के अधिक नहीं होने आवश्यक पात्र पैटर्निक इकाई की निर्माणित प्रोटोकॉल प्रतिष्ठित आदार पर उल्लक्ष कराए जाएँ: 

1. लेख प्राप्त करने के लिए केंद्रीय पूंजी निवेश प्रोटोकॉल (सी.आई.आई.सी.)
2. केंद्रीय आयात राजस्वायत्त (सी.आई.आई.सी.)
3. केंद्रीय आयात बीमा राजस्वायत्त (सी.आई.आई.सी.)
4. वस्तु एवं सेवा कर (कें.एस.टिक.प्रतिष्ठान)
5. आयकर (आईटी) प्रतिष्ठान
6. परिवहन राजस्वायत्त (डीआई.डी.); तथा
7. रोजगार प्रोटोकॉल (ई.ई.ई.)

6.1. एक उच्चाधिकार प्राप्त समिति होगी जिसके अंतर्गत सचिव, आयुर्विज्ञान नीति एवं संचालन विभाग होंगे तथा इसमें उत्तर पूर्वी श्रेणी की विभाग संचालक, तथा यह विभाग के अंतर्गत विभाग संचालक के अंतर्गत नियुक्त किए गए होंगे। इस स्कीम के अंतिम दिन पैटर्निक इकाई की उपलब्ध सीमा के अतिरिक्त संबंधित एवं महत्त्वपूर्ण के कुल निर्माण के अधिक नहीं होने आवश्यक पात्र पैटर्निक इकाई की निर्माणित प्रोटोकॉल प्रतिष्ठित आदार पर उल्लक्ष कराए जाएँगे।
6.6 आपकर (आईटी) प्रतिपूर्ति

इस संबंध के बाद स्थानिक आईटी कार्यक्रम पहले 5 वर्ष के लिए आपकर के उपर्युक्त दिनों की प्रतिपूर्ति का दावा कर सकती है, जिसमें उल्लिखित वर्ष वाणिज्यिक उपयोग शुरु होने का वर्ष भी शामिल है।

6.7 परिवहन राजस्वायता (इंडिया)

6.7 (क) सभी पात्र नयी आईटीसिक इकाईयाँ रेल या वायु वाणिज्यिक क्षेत्र के रेल उपक्रम, आर्थिक जन-मार्ग अथवा सुरुवात के साथ लागू करने के माध्यम से क्लेन तैयार माल के परिवहन पर वास्तविक सूची की प्रावधान के आधार पर वाणिज्यिक उपयोग/वाहन शुरू होने के 5 वर्ष की अवधि के लिए परिवहन राजस्वायता का नाम उठा सकती है। विभिन्न साइनांकों के अधिर परिवहन राजस्वायता संबंधी अंश एवं निवेदन निम्नलिखित है:

(i) आईटीसिक इकाई की अवस्थिति के निकटतम स्टेशन के परिवहन के अनुसार रेलवे स्टेशन तक रेल के जरिए तैयार माल की इकाई के लिए रेलवे अन्यर्धे रेलवे के सार्वजनिक खेत्र उपक्रमों द्वारा वर्तमान में उपलब्ध करायी जा रही राजस्वायता लगभग 20% तक।

(ii) भारतीय अंतर्दर्रोध जन-मार्ग प्राप्तीक्रम के अर्द्ध तैयार माल की इकाई के लिए आईटीसिक इकाई के स्थान के निकटतम बंदरगाह से बंदरगाह के राजस्वायता के निकटतम बंदरगाह तक परिवहन लागत का 20%।

(iii) उपयोग के राजस्वायता के निकटतम इकाई बंदर स्टेशन या तैयार माल के निकटतम इकाई की हुई बंदर तक वाहन होने वाली वस्तुओं (आईटीसिक द्वारा उपयोगिता/निर्माण) के अनुसार एरलर्डों एवं भारतीय द्वारा अनुमोदित नैर-अनुस्मरित प्रयास का संस्थापन करने वाले मालवाहक संबंधी की लागत का 33%।

6.8 रेलवार प्रोत्साहन (इंडिया)

टीआईपीएच द्वारा प्रयोगविधि रेलवार प्रोत्साहन योजना (टीआईपीएच) में नियुक्त के 8.33% कर्मचारी रेलवार योजना (टीआईएच) अंशदाता के क्रमांक, कर्मचारी मिति विधि (टीआईएच) में नियुक्त के अधिरिक 3.67% अंशदाता का पुनर्निर्माण किया जाएगा।

7. ब्रांडियर अंतर्यास

7.1 यह स्थिति के अन्तर्गत यह अपेक्षित है कि यह स्थिति के अन्तर्गत लागू हेतु पात्र में यह पात्र सभी पात्र आईटीसिक इकाईयाँ को इस स्थिति के अन्तर्गत वाणिज्यिक सीख एवं संवर्धन विभाग, वाणिज्यिक एवं उद्योग संस्थान, भारत सरकार के पोर्टल के बराबर पूर्व भोलीपुर कराना होगा। इस संवर्धन में, एक अंतर्निहत आवेदन प्रतिबंधित की जा एवं अन्तर्गत आवेदकों को पीडीएच द्वारा साइन करोड़ों जना करने होगा।

7.2 आईटीसिक सीख एवं संवर्धन विभाग एरआईसीएच के लिए अंतर्सरकारी कार्य की प्राप्ति का आधार जीती जाएगी जिसके अंतर्गत आवेदकों को डेटा जना देना जना करने होगा।

7.3 पंजीकरण/संशोधन: अनुमोदन के संवर्धन में इस समय संवर्धन के विषय का निर्णय किया जाएगा जो अन्य दिनों के साथ-साथ आईटीसिक इकाई की प्राप्ति के अन्तर्गत अन्तर्लोक पात्र का क्रमण करना तथा इस स्थिति के अन्तर्गत भोलीपुर लागू करने का निर्णय करेंगी। कोई भी आईटीसिक इकाई एरआईसीएच के अवधि पंजीकरण अथवा लागू करनों का वर्तमान नहीं है तथा यह संबंधित होने वाली आवेदन में विश्वसनीय वापसी की क्रमण का क्रिया के इकाई द्वारा कोई भी अनुमोदन की तरह संबंधित नहीं होगा। राजस्वायता के भूमिका में विश्वसनीय वापसी की क्रमण का तरह संबंधित करने का एक अपेक्षित अनुमोदन करने होगा।

7.4 इस इकाईयों की अनुमोदन प्राप्ति होने के 18 माह के अवधि में वाणिज्यिक उपयोग शुरू करना होगा।

7.5 जिन इकाईयों ने 01 जून, 2017 को अंतर्यास के बाद वाणिज्यिक उपयोग शुरू कर दिया है उन्हें 30 सितंबर, 2018 तक अवधि उससे पहले टीआईपीएच में पंजीकरण की अनुमति होगी।
निवेद-पूर्वी
एनआईआईडीएम, 2017 के अंतर्गत निम्नलिखित उदाहरण भाषाओं के लिए प्राप्त नहीं होंगे:
(i) केंद्रीय उपचार प्रधान अद्वितिया, 1985 (1986 का 5) की प्रथम अनुसूची के अंतर्गत आने वाले सभी सामान जो तबाही तथा निर्मित तबाही उत्पादों से संबंधित हैं।
(ii) केंद्रीय उपचार प्रधान अद्वितिया, 1985 (1986 का 5) की प्रथम अनुसूची के अंतर्गत आने वाले पान मसाना।
(iii) पर्यावरण एवं वन मंत्रालय के अद्वितिया सं. एस.वी.705(डी),दिनांक 02.09.1999 तथा एस.वी.698(डी),दिनांक 17.06.2003 के अंतर्गत विभाग प्रण से उल्लिखित के अनुसार 20 माहों से बन की त्योहारिक धेरियां।
(iv) एप्सिरियम अवधि सैसी कागजों का उल्लिखित केंद्रीय उपचार प्रधान अद्वितिया,1985 (1986 का 5) की प्रथम अनुसूची के अंतर्गत आने वाला सामान।
(v) पोर्टलो, शोधशालाएं तथा 10 मेगावाट से अधिक विद्युत उत्पादन इकाइयां।
(vi) कोफ (कैलसाइड एनिट्रिलियम कोफ सहित), पराय ऐंड, शीटेंट, स्टील रोलिंग मिल।
(vii) पर्यावरण संबंधी मानकों का अनुपालन नहीं करने वाली अध्ययन एवं वन तथा जलवायु परिवर्तन मंत्रालय अथवा राष्ट्र परिवर्तन उपचार मूल्यांकन प्राधिकरण (एसईआईएडी) अथवा संबंधित केंद्रीय प्रधान निदेशकाधिकारी परिवर्तन इकाई/राज्य प्रौद्योगिकी निदेशकाधिकारी इकाई से व्यापक तथा प्रभावक इकाई हेतु अपेक्षित सहमति नहीं निकालें वाली इकाइयां एक स्थीति के अंतर्गत राजस्थान की है।
(viii) उच्च भिंति के पैकेजिंग तथा संस्थापन का छोटा कड़ामंडर का दौड़ व संरक्षण, साफ-सफाई, प्रशिक्षण, डेंटिस, ड्यू-पैकेजिंग अथवा ड्यू-लैबलिंग, सड़कों, घूमन विभी मुख्य आदि में परिवर्तन जैसे कभी मूल्य नवाचन कार्यक्रमों की अनुमति होगी।
(ix) सरकार द्वारा बी. आयसके इसकी सामग्री पर एक वेतन अधिकृतिया के माध्यम से निवेद-पूर्वी में शामिल कोई अन्य उदाहरण/सामग्री यह ऐसी अधिकृतिया की तारीख में प्रभावी होगा।
(x) मोड़ और मोड़ डोर।

निवेद-पूर्वी-II
क. विनिमय क्षेत्र में रिसीवरसा/एससी के तत्व संबंध और वस्तीकरण के मूल्य की गणना हेतु शामिल किए जाने वाले पदों:
(i) कर और शुल्क संबंधी अद्वितिया संबंध और मददगारी की लागत अर्थत विनिमय गतिविधियां को पूरा करने के लिए उपयोग किए जाने वाले मूल्य उपचार उपकरण की लागत
(ii) उपचार उपकरण जैसे टूल्स, जिस्म, डायर और मोड, इंडियनरिएस प्रीमियम आदि का कर और शुल्क संबंधित लागत
(iii) संयंत्र की ओर जहां मूल्य लागाया गया है, से वेबसाइटों के उपचार/हिट्स बाई स्थान तक संयंत्र के प्रभाव के अनुसार हेतु आयाम किया जेटिकल पकड़ (अर्थत एच.डी. डायर, एच.डी. मोड, स्पिन वोर्ड, फैनल, कैपिटेलर, रिके, सैकर ब्रेकर, फैनल बोर्ड, स्मिथ यि.
F. No. 10(6)/2016-DBA-I/NER.—In pursuance of the decision taken by the Cabinet in its meeting held on 21.03.2018, the Government of India is pleased to announce North East Industrial Development Scheme (NEIDS), 2017 for industrial units in the North Eastern Region comprising States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura to boost industrialization.

1. Scheme title: - The scheme may be called "North East Industrial Development Scheme (NEIDS), 2017".

2. Coverage: - The scheme will cover States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura.

3. Commencement and duration: - It will be effective from 01.04.2017 and will remain in force up to 31.03.2022.

4. Eligibility:

4.1 Unless otherwise specified, all new industrial units in manufacturing sector and services sector including Bio-technology and Hydel Power Generation Units upto 10 MW located in NER, will be eligible for incentives under the scheme.

4.2 The scheme shall not be applicable to the industries listed in the Annexure-I.

4.3 All eligible industrial units will be entitled to benefits under one or more components of this (present) scheme, even if such units are getting benefits under other schemes of the Government of India.

4.4 The total benefits from all components of the scheme put together shall be limited to the total investment in plant and machinery subject to a maximum limit of Rs.200.00 crore per unit. Plant and Machinery for the service sector industrial unit shall include cost of construction of building and all other durable physical assets basic to the running of that particular service industry but exclude cost of land and consumables, disposables or any other item charged to revenue.
4.5 Only new industrial units shall be eligible under the scheme. A new unit will be required to fulfil the following conditions:

(a) it is not formed by splitting up, or reconstruction of a business already in existence.
(b) it is not formed by transfer to the new unit of plant or machinery previously used for any other purpose.
(c) it has not relocated from elsewhere and/or is not an existing unit reopened under a new name and style.

5. Definitions

(a) ‘Commencement of Commercial Production’ means starting of manufacture of finished products on commercial scale which is preceded by trial production and installation of complete plant and machinery and on that day the plant must be ready in all respects for manufacture of finished products in commercial quantity and all raw materials, consumables, etc. required for manufacture are available and as per date of registration with Central Excise/Goods and Services Tax (GST) authorities.

(b) ‘Effective steps’ means one or more of the following steps:
   (i) that 10% or more of the capital issued for the industrial unit has been paid up.
   (ii) that any part of the factory building has been constructed.
   (iii) that a firm order has been placed for any plant and machinery required for the industrial unit.

(c) ‘Finished Goods’ means the goods actually produced by an industrial unit and for which it is registered.

(d) ‘Industrial Unit’ means any industrial undertaking or eligible service sector unit, other than that run departmentally by Government, which is a registered business enterprise under Goods & Services Tax.

(e) ‘Manufacturing Activity’ means “an activity which brings about a change in non-living physical object or article or thing (i) resulting in transformation of the object or article or thing into a new and distinct object or article or thing having a different name, character and use; or (ii) bringing into existence of a new and distinct object, article or thing with a different chemical composition or integral structure”.

(f) ‘Eligible Service Sector Unit’ is an enterprise in the services sector that requires significant capital expenditure and has significant employment generation potential.

(g) ‘New industrial unit’ means an industrial unit which registers itself on DIPP portal on or after the first day of April, 2017 but not later than 31st day of March, 2022. Such units have to commence commercial production/operation within 18 months of registration.

(h) ‘Existing Industrial unit’ means an industrial unit which commences commercial production/operation before 01.04.2017.

(i) ‘Physical Working Capital’ is defined to include all physical inventories owned, held or controlled by the factory as on the closing day of the accounting year such as the materials, fuels & lubricants, stores etc., that enter into products manufactured by the factory itself or supplied by the factory to other for processing. Physical working capital also includes the stock of materials, fuels & stores etc., purchased expressly for re-sale, semi-finished goods and work in progress on account of others and goods made by the factory which are ready for sale at the end of the accounting year. However, it does not include the stock of the materials, fuels, stores etc. supplied by others to the factory for processing. Finished goods processed by others from raw materials supplied by the factory and held by them are included and finished goods processed by the factory from raw materials supplied by others are excluded.

(j) ‘Raw Material’ means any raw material actually required and used by an industrial unit in manufacturing of the finished goods for which it is requested.
(k) 'Working Capital' is the sum total of the physical working capital as defined in Para (i) above and the cash deposits in hand and at bank and the net balance of amounts receivable over amounts payable at the end of the accounting year.

Working capital, however, excludes unused overdraft facility, fixed deposits irrespective of duration, advances for acquisition of fixed assets, loans and advances by proprietors and partners irrespective of their purpose and duration, long term loans including interest thereon and investments.

(l) 'Plant and Machinery' shall cover the cost of newly purchased industrial plant and machinery as erected at site. Relocated / Recycled / Refurbished plant and machinery is not eligible for assistance under the Scheme. Components to be included / excluded for the purpose of scheme and for a manufacturing unit is at Annexure II. The purchase of machinery should be from open market at normal market price. It will be ascertained whether the purchase has been made from a Related Party or without following an arms-length price discovery.

6. The total incentives availed by an eligible industrial unit under the scheme should not exceed the total investment in plant and machinery subject to a maximum limit of Rs.200.00 crore per unit. The following incentives will be provided to eligible industrial units on reimbursement basis:

1. Central Capital Investment Incentive for access to credit (CCIIAC)
2. Central Interest Incentive (CII)
3. Central Comprehensive Insurance Incentive (CCII)
4. Goods and Services Tax (GST) Reimbursement
5. Income Tax (IT) Reimbursement
6. Transport Incentive (TI) and
7. Employment Incentive (EI)

6.1 There will be an Empowered Committee chaired by Secretary, Department of Industrial Policy and Promotion with Secretaries of Ministry of Development of North Eastern Region, D/o Expenditure, representative of NITI Aayog and Secretary of the concerned Ministries/Departments of Government of India dealing with the subject matter of that industry as its members as also the concerned Chief Secretary/Secretary (Industrial) of the NER State where the beneficiary unit claiming incentive is located for selection of beneficiaries under the scheme. While examining the proposals for incentive, due consideration will be given to factors like cost disadvantage, project viability, bankability, employment generation and promoters' risk capital. Preference will also be given to eligible industrial units under the Micro, Small and Medium Enterprises (MSME).

6.2 Central Capital Investment Incentive for access to credit (CCIIAC)

6.2(a) All eligible new industrial units in the manufacturing and service sector located anywhere in the North Eastern Region will be provided Central Capital Investment Incentive for access to credit (CCIIAC) @ 30% of the investment in plant and machinery with an upper limit of Rs.5.00 crore.

6.2(b) The project cost will need to be appraised by a Scheduled Commercial Bank or Financial Institution before the proposal of assistance is approved by the Empowered Committee of DIPP. The specific absolute amount of total assistance shall be indicated in the government sanction. 10% of government assistance will be allowed to be used for project financing in the beginning and the balance 90% will be kept in an escrow account. The government assistance will be reduced pro-rata in case the project is completed at a lesser cost. Full assistance will be released on the basis of certificate issued by Competent Authority of the bank that the capex on the project report and sanction thereof is in place and Plant & Machinery has been put to use.

6.2(c) The government does not commit itself to increase in the scale of assistance in case of cost escalation. In case the project is foreclosed or abandoned midway the entire assistance released by government will be refunded to DIPP.

6.3 Central Interest Incentive (CII)

6.3(a) All eligible new industrial units located anywhere in the North Eastern region shall be given an interest incentive @3% on working capital credit advanced by the Scheduled Banks or Central/State financial institutions for first 5 years from the date of commencement of commercial production/operation. The
incentive will be so restricted as to ensure that subsidized interest rate is not below the Marginal Cost of funds based Lending Rates (MCLR) of the lending institution.

6.3(b) For the purpose of this Scheme, the working capital requirement of a unit shall be capped at @ 25% of their annual turnover. Inventory norms may be applied, if necessary, after providing for aforesaid maximum level. In respect of such units for which norms have not been laid down or are not applicable, the request of working capital should be considered favorably by the Empowered Committee so long as the working capital is not very much above such maximum level. Special norms can also be evolved for inventory and receivables.

6.4 Central Comprehensive Insurance Incentive (CCII)

6.4(a) All eligible new industrial units located anywhere in the North Eastern region will be eligible for reimbursement of 100% insurance premium on insurance of building and Plant & Machinery for a maximum period of 5 years from the date of commencement of commercial production/ operation.

6.4(b) For the purpose of insurance incentive, Industrial Unit shall mean any industry which is included in Fire Policy 'C' as per All India Fire Tariffs. The policy shall be issued by the Insurance Company on market valuation to be declared by the proposer.

6.5 Goods and Services Tax (GST) Reimbursement

6.5(a) All eligible new industrial units will be eligible for reimbursement of Goods and Services Tax (GST) paid on finished products manufactured in the North Eastern Region up to the extent of the central share of the CGST and IGST for a period of 5 years from the date of commencement of commercial production subject to the following condition:

(i) GST reimbursement on finished goods is applicable only on the net GST paid, other than the amount of Tax paid by utilization of Input Tax credit under the Input Tax Credit Rules, 2017.

6.6 Income Tax (IT) Reimbursement

The industrial unit set up under this Scheme can claim reimbursement of central share of income tax for first 5 years, including the year of commencement of commercial production by the unit.

6.7 Transport Incentive (TI)

6.7(a) All eligible new industrial units can avail incentive on transportation of only finished goods through Railways or the Railway Public Sector Undertakings, Inland Waterways or scheduled airline for a period of five years from the date of commencement of commercial production/ operation, subject to production of actual receipts. The terms and conditions of Transport incentive through different modes are as follows:

(i) Up to 20% of the cost of transportation including the incentive currently provided by Railways or the Railway PSUs for movement of finished goods by rail from the railway station nearest to the location of industrial unit to the railway station nearest to the location of the buyer.

(ii) 20% of the cost of transportation for finished goods for movement through Inland Waterways Authority of India from the port nearest to the location of industrial unit to the port nearest to the location of the buyer.

(iii) 33% of cost of transportation of air freight by scheduled airlines and Non-Scheduled Operator Permit (NSOP) holders approved by DGCA for perishable items/goods (as defined by IATA) from the airport nearest to the place of production to any airport within the country, nearest to the location of the buyer.

6.8 Employment Incentive (EI)

DIPP shall be paying additional 3.67% of the employer’s contribution to Employees' Provident Fund (EPF) in addition to Government bearing 8.33% Employee Pension Scheme (EPS) contribution of the employer in the Pradhan Mantri Rojgar Protsahan Yojana (PMRPy).

7. Mandatory requirement

7.1 The Scheme requires that all eligible industrial units would have to register under the Scheme with Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Govt. of India, through
the portal prior to being eligible for any benefit under this scheme. In this regard, an online application process shall be developed under which the applicants have to submit applications along with the DPR.

7.2 The Department of Industrial Policy and Promotion would separately issue detailed instructions for the use of online portal for NEIDS and registration of eligible units.

7.3 The final grant of registration/in-principle approval will be decided by the Committee, which will, inter-alia, consider the prima-facie eligibility of the industrial unit, availability of budget and decide the eligibility for registration under the Scheme. No Industrial unit will have the right to register under NEIDS or claim the benefits unless it is specifically approved by the Central Government. No interest on account of delay in payment of incentive can be claimed by the unit. The beneficiary of this Scheme has to furnish an undertaking to abide by the terms and conditions of the Scheme.

7.4 The units should start commercial production within 18 months of approval.

7.5 Units which have commenced production on or after 01st of April, 2017 will be allowed to register with DIPP on or before 30th of September, 2018.

8. Nodal agency

8.1 The North East Industrial Development Finance Corporation Ltd. (NEDFi) will be the nodal agency for disbursal of incentives under various components of the Scheme. NEDFi will release incentive only through e-transfer to designated bank accounts of the eligible industrial units.

9. Process of Scrutiny of claims

9.1 Incentive claims under Capital Investment Incentive and Transport Incentive received in DIPP will be pre-scrutinized by a recognized independent audit agency. NEDFi will conduct post-audit of 10% of claims released every time. The Chief Controller of Accounts of DIPP will also conduct post-audit of 20% of incentive claims released in each financial year.

9.2 Government reserves the right to modify any part of the Scheme in public interest.

9.3 All concerned Ministries/Department of Government of India are required to amend their respective Acts/ Rules/ Notification etc. and issue necessary instructions for giving effect to these decisions.

10. Rights of the Centre/State Government/Financial Institutions

10.1 If the Central Government/State Government/Financial Institution concerned is satisfied that an industrial unit has obtained incentive(s) by misrepresenting an essential fact, furnishing of false information or if the unit goes out of commercial production/ operation within 5 years after commencement of commercial production/ operation, the Central Government/ State Government /NEDFi may ask the unit to refund the grant or incentive after giving an opportunity of being heard to the unit. The incentive(s) will be released through digital payment and NEDFi would collect all information required by the DBT Mission in respect of beneficiary industrial units. NEDFi may take an affidavit in this regard from authorized signatory of the beneficiary unit. An indemnity bond may also be signed between the industrial unit and NEDFi prior to disbursement of incentives, providing for undertaking on the part of the beneficiary unit to comply with all the requirement of the scheme.

10.2 Concealment of input supplies or routing of third party or non-NER 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 with interest @ 15% per annum.

10.3 Without taking prior approval of the Union Ministry of Commerce & Industry (Department of Industrial Policy and Promotion)/State Government/Financial Institution concerned, no owner of an industrial unit after receiving a part or the whole of the incentive will be allowed to change the ownership of the whole or any part of industrial unit or effect any substantial contraction or dispose of a substantial part of its total fixed capital investment within a period of 5 years after its going into commercial production. The unit will also be required to keep DIPP informed about change in location or contact information.

10.4 In respect of all units to whom the incentive is disbursed by NEDFi, certificate of utilization of the incentive(s) in Form 12(C) of General Financial Rules, 2017 for the purpose for which it was given shall be furnished to the Department of Industrial Policy and Promotion by the financial institution/State Government concerned, within a period of three months from the date of receipt of the last installment/full amount.
10.5 After receiving the incentive(s), each industrial unit shall submit Annual Progress Report (APR) to the Department of Industrial Policy and Promotion/State Government concerned, about its working for a period of 5 years after going into production.

11. Detailed guidelines for implementation of scheme shall be issued separately.

Dr. VANDANA KUMAR, Jt. Secy.

Annexure-I

Negative List:
The following industries will not be eligible for benefits under NEIDS, 2017

(i) All goods falling under Chapter 24 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) which pertains to tobacco and manufactured tobacco substitutes.

(ii) Pan Masala as covered under Chapter 21 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).


(v) Plantation, Refineries and Power generating Units above 10 MW.

(vi) Coke (including Calcined Petroleum Coke), Fly Ash, Cement, Steel Rolling Mills.

(vii) Units not complying with environmental standards or not having applicable Environmental Clearance from M/o Environment & Forests and Climate Change or State Environmental Impact Assessments Authority (SEIAA) or not having requisite consent to establish and operate from the concerned Central Pollution Control Board/State Pollution Control Board also will not be eligible for incentive under the scheme.

(viii) Low value addition activities like preservation during storage, cleaning, operations, packing, repacking or re-labelling, sorting, alteration of retail sale price etc. take place excluding high value packaging and processing.

(ix) Any other industry/activity placed in negative list through a separate notification as and when considered necessary by the Government. It will be effective from the date of such notification.

(x) Gold and gold dore.

Annexure-II

A. Components to be included for computing the value of Plant and Machinery under CCIIAC in the manufacturing sector:

(i) Cost of Industrial Plant & Machinery including taxes and duties i.e. cost of mother production equipment used for carrying out manufacturing activities.

(ii) Cost of Productive equipment such as tools, jigs, dyes and moulds, insurance premium etc. including taxes and duties.

(iii) 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, Panels, Capacitors, Relay, Circuit Breakers, Panel Boards, Switchgears).

(iv) Freight charges paid for bringing Plant & Machinery and equipment from the supplier's premises to the location of the unit.

(v) Transit Insurance premium paid.

(vi) The amount invested in goods carriers to the extent they are actually utilized for transport of raw materials and marketing of the finished products.
B. Components which will not be considered for computing the value of Plant & Machinery under CCIIAC in the manufacturing sector:

(i) Loading and unloading charges
(ii) Sheds/buildings for Plant & Machinery
(iii) Miscellaneous fixed assets such as DG sets, Excavation/Mining equipments, handling equipments, electrical components other than those mentioned at A (iii) above.
(iv) Working Capital including Raw Material and other consumable stores.
(v) Commissioning cost
(vi) Captive Power Plants
(vii) Storage equipments
(viii) Weigh bridge, Laboratory testing equipment.

C. Admissibility of erection and installation charges in the manufacturing sector

Erection and installation charges will be payable on actual basis and will be restricted to the cost indicated in the Appraisal Note of the Financial Institutions which provided loan to the industrial unit.
Frequently Asked Questions (FAQs) related to North East Industrial Development Scheme (NEIDS), 2017.

Ques.1 What will be the duration of the Scheme?
Ans It will be applicable for 5 years from 01.04.2017 to 31.03.2022.

Ques.2 Is it mandatory to register with DIPP through Online portal prior to being eligible for any benefit under this scheme?
Ans Yes.

Ques.3 When should the unit start its commercial production to become eligible for the scheme?
Ans The unit should start its commercial production within 18 months of approval from DIPP. However, the unit which has commenced production on or after 01.04.2017 will be allowed to register with DIPP for getting approval on or before 30.09.2018.

Ques.4 Which states are covered under NEIDS scheme?
Ans The scheme will only cover states of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura.

Ques.5 What types of units are eligible under the scheme?
Ans Only new industrial units and new service sector units are eligible under the Scheme subject to the Negative List of the scheme.

Ques.6 Is substantial expansion allowed for the units, to claim benefit under the Scheme?
Ans No, only new units are eligible.

Ques.7 How many components are present under the scheme?
Ans There are 7 different components which an eligible unit can claim benefits under this scheme.

Ques.8 Is there any limit on the total incentives availed by an eligible industrial unit?
Ans Yes, the total incentive availed by a unit should not exceed the total investment in plant and machinery subject to a maximum limit of Rs.200 crore per unit.
Ques.9 What are the components under the Scheme?
Ans (i) Central Capital Investment Incentive for access to credit (CCIIAC).
(ii) Central Interest Incentive (CII)
(iii) Central Comprehensive Insurance Incentive (CCII)
(iv) Goods and Services Tax (GST) Reimbursement
(v) Income Tax (IT) Reimbursement
(vi) Transport Incentive (TI); and
(vii) Employment Incentive (EI).

Ques.10 Can any unit claim benefit under all the components of the scheme?
Ans Yes, if it fulfills the condition of the scheme.

Ques.11 What are the benefits under CCIIAC?
Ans All new eligible units will be provided Capital Investment Incentive for access to credit @30% of the investment in plant & machinery with an upper limit of Rs.5.00 crore.

Ques.12 What are the benefits under CII?
Ans All new eligible units will be given an interest incentive @ 3% on working capital credit advanced by the Scheduled Banks or Central/State financial institutions for first 5 years from the date of commencement of commercial production/operation.

Ques.13 What are the benefits under CCII?
Ans All new eligible units will be eligible for reimbursement of 100% insurance premium on insurance of building and Plant & Machinery for a maximum period of 5 years from the date of commencement of commercial production/operation.

Ques.14 What are the benefits under GST reimbursement?
Ans All new eligible units will be eligible for reimbursement of GST paid on finished products manufactured in the NER up to the extent of the Central share of the CGST and IGST for a period of 5 years from the date of commencement of commercial production/operation.

Ques.15 What are the benefits under IT reimbursement?
Ans All new eligible units will be eligible can claim reimbursement of central share of income tax for 1st 5 years, including the year of commencement of commercial production.

Ques.16 Can any unit claim interest on account of delay in payment of incentive?
Ans No.
Ques.17  Is there any time period for which the eligible industrial unit has to remain in operation after receiving the incentive from DIPP?

Ans  Yes, after receiving incentives, each industrial unit shall submit its APR to DIPP/State Government concerned, about its working for a period of 5 years after going into operation.