

**GOVERNMENT OF ODISHA  
INDUSTRIES DEPARTMENT**

\*\*\*

**RESOLUTION**

No. 9336 /I., Bhubaneswar, Dated 29/11/24  
IND-HI2-GUID-0001-2022

**OPERATIONAL GUIDELINES FOR NET STATE GOODS AND SERVICE TAX  
REIMBURSEMENT TO ELIGIBLE INDUSTRIES UNDER IPR 2022**

**1. Short Title:** Operational guidelines for State Goods and Service Tax reimbursement (SGST) to eligible Industries under provisions of Industrial Policy Resolution 2022.

**2. Extent:** It shall extend to the whole of the State of Odisha.

**3. Commencement:** - It shall come into force from the "Effective Date" of Industrial Policy Resolution, 2022 i. e. 01.12.2022.

**4. Terms and Expressions:** Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Industrial Policy Resolution 2022.

**5. Eligibility:** Industrial units satisfying the eligibility criteria under relevant provisions of IPR-2022 as follows:

**5.1 Para 4.5.4. State Goods and Service Tax (SGST) Reimbursement:**

a) New industrial units under Thrust and Priority Sectors shall be eligible for reimbursement of 100% of net SGST paid, overall limited to 200% of the cost of plant and machinery, provided that the net SGST reimbursement shall be applicable only to the **net tax paid in cash towards the State Component of GST in their returns (GSTR-3B or GSTR-4 as the case may be)**, after adjustment of input tax credit against the output tax liability.

b) Non-mineral based new industrial units in the notified areas in the Biju Economic Corridor shall be eligible for reimbursement of 100% of net SGST paid, overall limited to 300% of the cost of plant and machinery, provided that the net SGST reimbursement shall be applicable only to the **net tax paid in cash towards the State Component of GST in their returns (GSTR-3B or GSTR-4 as the case may be)**, after adjustment of input tax credit against the output tax liability.

c) The overall limit of 200% / 300% of the cost of plant and machinery is applicable to the investments made up to the first 3 years for MSMEs and first 5 years for large units from the date of first fixed capital investment made by the industrial unit

## **5.2 Para 4.3 (c )**

Migrated Industrial units in the Priority and Thrust sectors of this policy shall be eligible for incentives provided in the respective category of this policy subject to the specific conditions applicable for the incentives.

## **5.3 Para 4.3 (d)**

Existing industrial units in Priority and Thrust sectors of this policy which take up expansion/modernization/diversification (E/M/D) will be eligible for specific incentives as applicable for new industrial units.

## **5.4 Para 4.3 (e)**

New industrial units in Priority and Thrust sectors of this policy which have commenced commercial production during the effective period of this IPR, taking up expansion / modernization / diversification (E/M/D) during this IPR policy period shall be eligible for admissible incentives for additional investments towards the same.

## **6. Definition / Explanations:**

**6.1** “Input Tax Credit”- in relation to any tax period means the amount of Input Tax or part thereof availed under section 41 of the OGST Act, 2017 by a registered person.

**6.2** “Output Tax”- in relation to a taxable person for any tax period means the tax chargeable under the OGST Act, 2017 in respect of supply of any taxable finished goods manufactured by the said person in the course of his business but excludes tax payable by him on reverse charge basis.

**6.3** “Finished products shall have the same meaning of “Finished Goods” – as defined in IPR-2022

### **6.4 Cost of Plant & Machinery:**

- a. All Plant, Machineries or Equipment alongwith foundation and structural support required for fixing apparatus, equipment, and machinery to earth.
- b. While calculating cost of Plant and Machinery, 2nd and subsequent hand purchase should not be considered at all.
- c. Following should be excluded while calculating cost of Plant and Machinery.

- (i) GST and other taxes
- (ii) Transportation charges
- (iii) For Imported Machineries

Custom Clearance Charges, demurrage paid at the Port, miscellaneous expenses at the Port and shipping/transportation charge from Port of entry to factory site. (However, import duty and shipping charges from origin of the imported machine to the port of entry in India shall be included.)

- (iv) Telecommunication/Power transmission lines and towers
- (v) Rail lines
- (vi) Pipelines
- (vii) Cost of spare parts for maintenance and consumable stores
- (viii) Bank charges and service charges and charges paid towards any type of insurance, etc.
- (ix) Cost incurred towards availing any kind of service pertaining to procurement, installation and commissioning of Plant and Machinery such as consultancy services, charges paid towards technical knowhow, service-based contracts, etc.

## **7. Time frame for filing application:**

**7.1** The eligible Industrial unit shall file application for its period(s) of claim financial year-wise to avail Net SGST reimbursement **annually** within **ten months** from the end of respective financial year or within six months from the date of notification of these Operational Guidelines whichever is later.

**7.2** Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.

## **8. Condonation of delay by Empowered Committee:**

**8.1** Time limit for implementation of the project is three years for MSMEs and five years for large Industries. Delay in implementation of the project beyond the control of the project proponent may be condoned on a case-to-case basis by an Empowered Committee.

If implementation delay has been condoned by the Empowered Committee, copy of such document shall be furnished separately, otherwise, request for condonation of such delay may be furnished along with application for net SGST Reimbursement with justification.

**8.2** The Empowered Committee shall also be competent to condone the delay in submission of application up to **one year** after eligible due date. Condonation of delay shall be considered for the reasons beyond the control of industrial unit.

## **9. Procedure:**

**9.1 Industrial units** satisfying the eligibility criteria shall file application in the prescribed form appended to this operational guideline at **Annexure - A** along with copies of all relevant documents as mentioned in the Checklist at **Annexure - B** and Undertaking prescribed at **Annexure - A1** in triplicate with Managing Director, IPICOL for Large industries and with GM, DIC in case of MSME.

If the claim for net SGST reimbursement is against expansion / modernization / diversification, the industrial unit shall also furnish a statement in Annexure-**AA** apportioning the net SGST paid after adjustment of the

corresponding Input Tax Credit applicable on increased production over and above the existing production capacity during the period of claim.

**Copies of the documents as indicated in the checklist shall be self – certified by Proprietor / Managing Partner / Managing Director / Authorized Signatory.**

Application for reimbursement of the benefit for subsequent years, after 1<sup>st</sup> year / initial year of claim, during the eligible period shall accompany with the documents & valid statutory clearances / approvals only related to the year of claim.

**9.2 Application for Condonation of delay shall be dealt separately.** The Managing Director, IPICOL / GM, DIC shall forward the request made by the entrepreneur for condonation of delay with justification to the Director of Industries, Odisha who shall examine and recommend to Industries Department/ MSME Department as applicable for placement of the same in the Empowered Committee for consideration.

**9.3** On receipt of application, the acknowledgement as prescribed at **Annexure - C** shall be dispatched to the applicant / applicant unit duly signed by the authorized officer IPICOL on the day of receipt. Managing Director, IPICOL/ GM, DIC may authorize any of his officer/s for the purpose.

**9.4** Application received for SGST reimbursement and complete in all respect shall be examined by IPICOL / DIC and processed as below:

**9.4.1** IPICOL / DIC shall transmit one set of application within **7 days** of its receipt to the Jurisdictional CT & GST Circle Head of the State Government irrespective of whether the applicant industrial unit is assigned to the State Tax or Central Tax jurisdiction to certify the amount of net SGST paid for the tax period in the format prescribed in the body of the application form-Annexure A-2 under intimation to the concerned unit.

**9.4.2** At the same time (within 7 days as mentioned above), IPICOL / DIC shall forward one set of application to the Director of Industries, Odisha for processing under intimation to the concerned unit.

**9.4.3** The Jurisdictional CT & GST Circle Head of the State Government shall furnish necessary certificate in the format as at **Annexure - A2** to IPICOL / DIC within **15 days** of receipt of proposal at his end under intimation to the concerned unit & DI, Odisha.

**9.4.4** Parallel to above (means within 15 days as mentioned above), IPICOL & D.I Odisha jointly shall assess the cost of Plant & Machinery till the date of commencement of production and furnish the report in the Format prescribed at **Annexure - D**. This assessment for the cost of Plant & Machinery shall be done while processing the first application for the reimbursement of SGST after first commercial sale. In subsequent claims, the assessment of cost of Plant &



Machinery shall be taken up for subsequent years limiting to the overall period of implementation prescribed as 3 years for MSMEs and 5 years for the large Industries.

**9.5** Industries Department and IPICOL will develop suitable portal in GOSWIFT / AIM Portal for timely processing of the claims of the industrial unit.

**10. Sanction:**

**10.1** Sanction for reimbursement of eligible amount of net SGST paid may be accorded in favour of eligible Units in the format prescribed at **Annexure - E** by the Director of Industries within next 7 days post completion of 9.4.3 and 9.4.4.

**10.2 In Case, where condonation of delay is requested,** sanction for reimbursement of net SGST shall be accorded after delay is condoned by the Empowered Committee.

**11. Disbursement:**

Disbursement of sanctioned amount for reimbursement of net SGST or part thereof shall be made by Director of Industries, Odisha within **7 days** of sanction **subject to availability of funds under the scheme**. Further, the disbursement may be deferred if the unit is found closed and may be made on resumption of production. Disbursement shall be made through the Bank Branch/DBT.

**DI, Odisha** will endorse the sanction letter of net SGST amount in the format prescribed at **Annexure - E** to Industries Department and Industries Department will draw and place the funds with DI, Odisha for disbursement.

**12. Rejection:** In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit **within 45 days** of receipt of application from the claimant unit by the respective agencies in the format prescribed at **Annexure - F**.

**13. Recovery:** The amount disbursed towards reimbursement of net SGST and or any part thereof shall be recoverable with penal interest as decided by the sanctioning authority on following events as per terms and conditions undertaken by the unit in the body of application form.

A. If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or disbursed in excess of the amount actually admissible for whatsoever reason.

B. If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.

C. If any part of Plant & machinery is disposed of and not reported which affects the maximum limit of net SGST reimbursement during the period of incentives.

**14. Miscellaneous:**

**14.1** Industrial Unit shall furnish its audited financial statements and other periodical statements of each financial year to IPICOL / GM, DIC / D. I., Odisha during the period of incentives.

**14.2** Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to IPICOL / GM, DIC / Directorate of Industries, Odisha by the unit.

**14.3 Time limit prescribed in this guideline is of working days only.**

By order of the Governor




29.11.24

Principal Secretary to Government  
Industries Department

Memo No. 9337 /I., Bhubaneswar, dated 29/11/24


Copy forwarded to All Departments/ All Revenue Divisional Commissioners/ All Collectors/ All DICs/ All Sections of Industries Department (except HI-II Section and IMU Section)/ Guard File for information & necessary action.



Special Secretary to Government.

Memo No. 9338 /I., Bhubaneswar, dated 29/11/24


Copy forwarded to the Managing Director, IDCO/ Managing Director, IPICOL/ Managing Director, Odisha Film Development Corporation/ Director of Industries, Odisha for kind information & necessary action.



Special Secretary to Government.

Memo No. 9339 /I., Bhubaneswar, dated 29/11/24

Copy forwarded to IMU Section, Industries Department for information & necessary action with a request to upload the Resolution in the website of Industries Department.



Special Secretary to Government

**Annexure-A**

APPLICATION FOR REIMBURSEMENT OF NET SGST TO NEW AGE INDUSTRIES  
UNDER INDUSTRIAL POLICY RESOLUTION -2022.

**Application received after the due date / incomplete in any respect shall be  
liable for rejection**

**(Strike out whichever is not applicable)**

**From,**

M/s. \_\_\_\_\_

At/PO \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Industrial Unit)

**To,**

The Managing Director,

Industrial Promotion and Investment Corporation of Odisha limited

IPICOL House, Janpath, Bhubaneswar-751022

The GM, DIC, \_\_\_\_\_

**Sub:** Application for reimbursement of net SGST in favour of Industries under IPR-2022.

Sir,

In accordance with the provisions laid down in Industrial Policy Resolution -2022 and its operational guidelines, the claim is submitted with following particulars for tax period \_\_\_\_\_ to \_\_\_\_\_ (Period of claim).

1	<b>Category of the Thrust / Priority Industries</b>	:					
2	<b>Address of Registered office</b>	:					
3	<b>Address of the Industrial Unit</b>	:					
4	<b>Type of organization</b> (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)	:					
5	<b>Name of the applicant</b> (Proprietor / Managing Partner / Managing Director / Authorized Signatory)	:					
6	<b>Production Certificate No and date</b>	:					
7	<b>Items of manufacture</b>		<table border="1"> <thead> <tr> <th>Item (s)</th> <th>Capacity</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>	Item (s)	Capacity		
Item (s)	Capacity						
8	<b>Date of commencement of production</b>	:					
9	<b>Date of first fixed capital investment</b> (land / building / plant & machinery and associated equipment.)	:					

10	<b>a. Investment in Plant &amp; machinery (Rs. in Lakhs)</b>	
	b. Maximum eligible limit- 200% Or 300%	
11	<b>Employment Generated</b>	
12	<b>Registration Number &amp; Date</b> (Issued by Tax Authority under GST) <b>GSTIN</b> (Goods and Services Tax Identification Number)	
13	i. Amount of Output SGST on sale of finished goods	
	ii.Amount of Output SGST on sale of trading goods	
	iii.Total amount of Output SGST for sale of finished goods and trading goods as per GSTR-3B/GSTR-4 return [ Sl No.13(i) + 13(ii)]	
	iv.Amount of SGST/IGST Input Tax Credit (ITC) set-off for payment of output SGST for manufacturing goods	
	v.Amount of SGST/IGST Input Tax Credit (ITC) set-off for payment of output SGST on trading goods	
	vi.Total amount of SGST/IGST Input Tax Credit (ITC) set-off for payment of output SGST on manufacturing of finished goods and trading goods as per GSTR-3B return [ Sl No.13(iv) + 13(v)]	
	vii.Amount of net SGST paid in cash on finished goods	
	viii.Amount of net SGST paid in cash on trading goods	
	ix.Total amount of net SGST paid in cash on finished goods and trading goods as per GSTR-3B/GSTR-4 return [ Sl No.13(vii) + 13(viii)]	
14	<b>Amount of net SGST paid against which reimbursement is claimed</b> [Sl No.13(vii)]	
15	<b>Mention Period of claim &amp; amount of claim (in Rs.)</b> (From the date of commencement of production to the end of financial year and subsequent years)	



16	<b>Amount of SGST reimbursement availed till date</b>	
17	<b>Balance as per the maximum limit [Sl No. 10(b)- 15]</b>	
18	<b>Bank Account Number with IFSC code of financing Bank Branch / Bank Branch</b>	

I, Sri \_\_\_\_\_ S/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the industrial unit), **GSTIN** \_\_\_\_\_ certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of IPR-2022 and its operational guidelines.

I hereby certify that I / We / the concerned promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.

I hereby undertake to repay / surrender the incentives, or any part thereof availed with penal interest as decided by the authority-

- i.If the information stated above is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- ii.If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.
- iii.If any part of Plant & machinery is disposed of and not reported which affects the maximum limit of net SGST reimbursement during the period of incentives.

I hereby certify that this industrial unit has not applied / availed the incentives claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby undertake to furnish its audited financial statements and other periodical statements of each financial year to IPICOL / Directorate of Industries, Odisha during the period of incentives.

Copies of relevant documents in support of information / facts furnished above are enclosed herewith.

**Place:**

**Date:**

Signature of the Proprietor / Managing Partner /  
Managing Director / Authorized Signatory of  
M/s \_\_\_\_\_

**Annexure B****CHECK LIST**

Copies of documents to be attached with the application shall be self- Certified by Proprietor / Managing Partner/Managing Director / Authorized Signatory  
**(Strike out whichever is not applicable)**

1	Production Certificate
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Document in support of Thrust or Priority Sector / Designated unit in Biju Economic Corridor
4	Certificate of Registration under Odisha Goods & Services Taxes Act, 2017
5	Documents in support of net SGST Paid, during the period of claim / for differential benefit
6	Filled in format at Annexure-AA in case of Expansion / Modernization / Diversification
7	Undertaking in the format prescribed at Annexure A-1
8	For apportionment of SGST paid against the quantum of sale of finished goods of E / M / D over and above the existing Production capacity – Statement as prescribed at Annexure –AA.
9	Valid consent to operate issued by OSPCB
10	GST registration
11	GST Annual Return – Form 9 & 9C

UNDERTAKING  
(Strike out whichever is not applicable)

**From,**

M/s. \_\_\_\_\_  
 At/PO \_\_\_\_\_  
 Dist. \_\_\_\_\_  
 GSTIN \_\_\_\_\_

I/We hereby undertake that claim for reimbursement of net SGST for Rs. \_\_\_\_\_ (in words \_\_\_\_\_) made for (mention period) \_\_\_\_\_ (From the date of commencement of production to the end of Financial year / 2<sup>nd</sup> Financial Year / \_\_\_ Financial Year of Commencement of Production \_\_\_\_\_ does not relate to traded goods (Goods purchased for sale) and or include any penalty / interest and \_\_\_\_\_ is for sale of finished goods exclusively manufactured by the industrial units.

The assets including Plant & Machineries acquired by date of commercial production has not been removed / deleted.

The amount of net SGST reimbursement claimed in this application for \_\_\_\_\_th year of production and will not exceed the maximum eligible amount of claim (200% or 300%) i.e. Rs. \_\_\_\_\_ Crores.

Further, I hereby certify that I / We / the concerned promoter(s) have not defaulted to Banks / Development Financial Institutions / SIDBI / OSFC / IPICOL / Government and Government controlled agencies.

Signature of the Proprietor / Managing Partner /  
 Managing Director / Authorized Signatory of  
 M/s \_\_\_\_\_

**Place:****Date:**

**Annexure - AA**

**STATEMENT FOR APPORTIONMENT OF NET SGST PAID ON THE QUANTUM OF SALE OF FINISHED GOODS OF **E / M / D** ON INCREASED PRODUCTION OVER AND ABOVE THE EXISTING INSTALLED CAPACITY**

From

M/s. \_\_\_\_\_  
 At/PO \_\_\_\_\_  
 Dist. \_\_\_\_\_  
 TIN \_\_\_\_\_

I / We hereby furnish the information as below for availing SGST reimbursement on incremental sale due to increased production on account of E / M / D over and above the existing production capacity.

**EXPANSION / MODERNISATION / DIVERSIFICATION**  
 (Strike out whichever is not applicable)

1. Information on installed capacity, production, sales and output tax

Original Production Capacity as certified by DIC earlier			Incremental Capacity on account of E/M/D			Final production capacity after E/M/D		
i.			ii.			iii.		
Items	Quantity	Value* (Rs)	Item	Quantity	Value* (Rs)	Item	Quantity	Value* (Rs)
(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
1)								
2)								
Total			Total			Total		

Total sale during the claim period				Sale eligible for incentive			
iv.				v.			
Items	Quantity	Value (Rs)	Output Tax	Items	Quantity	Value (Rs)	Output Tax
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
					Total of (iv)(b) – Total of (i)(b)	Total of (iv)(c) – Total of (i)(c)	
1)							
2)							
Total				Total			

\* Take actual sale value of the goods during the claim period.

\*\* Production Capacity shall be the maximum production in any financial year since commissioning.

2.	Apportionment of Input Tax Credit (ITC) availed during the claim period
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Total input tax credit availed during the claim period	Total quantity of sale during the period	Value of total sale during the period	Quantity of incremental sale	Total value of incremental sale	Percentage of incremental sale to total sale ( v x 100 ) III	ITC relatable to incremental sale at the same % worked out at (vi)
i.	ii.	iii.	iv.	v.	vi.	vii.

\*\*\* In case any industry fails to apportion the ITC in Col.1 above, a separate calculation sheet may be attached apportioning the ITC on the incremental sale.

3.	GST paid after adjustment of total input tax credit against total Output tax liability during the claim period. (iv)(d) of Col.1 – (i) of Col-2	Rs.
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4.	Net GST paid on incremental sale on account of increased production after adjustment of input tax credit against Output tax liability during the claim period. Total of (v)(d) of Col-1 – (vii) of Col-2 (Amount eligible for reimbursement)	Rs.
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I / We hereby certify that the information furnished as above is true and correct to the best of my knowledge and belief.

Place-

Date-

Signature of the Proprietor / Managing  
Partner / Managing Director /  
Authorized Signatory of  
M/s.....



INDUSTRIAL PROMOTION AND INVESTMENT CORPORATION OF ODISHA  
LIMITED, IPICOL HOUSE, JANPATH, BHUBANESWAR.  
OFFICE OF GENERAL MANAGER, DIC, \_\_\_\_\_

**Letter No.----- / Date-----**

Acknowledgement

**(To be issued by authorized officer IPICOL/ GM, DIC on the day of receipt)**

**To,**

Shri \_\_\_\_\_  
M/s. \_\_\_\_\_  
\_\_\_\_\_

Received the application for -----  
under the provisions of INDUSTRIAL POLICY RESOLUTION -2022 and its  
operational guidelines along with documents mentioned below from M/s-----  
----- At/PO-----Dist. \_\_\_on dt.-----through post / person/online.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer IPICOL / GM DIC  
with seal & date

OFFICE OF THE DEPUTY / ASST. COMMISSIONER OF COMMERCIAL  
TAXES \_\_\_\_\_

**Letter no----- Date-----**

**(Strike out whichever is not applicable)**

Certified that M/s \_\_\_\_\_ bearing GSTIN (Tax Payer's  
Identification number) \_\_\_\_\_ located at \_\_\_\_\_ has  
paid net SGST for Rs \_\_\_\_\_ (in words) Rupees \_\_\_\_\_ for tax  
period from \_\_\_\_\_ to \_\_\_\_\_.

Signature of C.T& GST Circle Head  
with seal & date.

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ASSESSMENT OF VALUE OF INVESTMENT

1. The cost of the Project of M/s. \_\_\_\_\_ as given by the unit has been approved
2. While submitting application for Production Certificate, the unit has furnished scheme/DPR in support of the cost of the project as given below. (This relates to cases approved by concerned authority like DSWCA/SLSWCA/HLCA).
3. We have verified the investment made by the unit & the valuation of the assets acquired vis-à-vis the provision in approved DPR is given below:

<b>Item of Fixed Assets</b>	<b>As per DPR approved by Bank or F.I. /DLSWCA / HLCA / SLSWCA</b>	<b>Actual Expenditure incurred which eligible for subsidy with justification for addition</b>
a) <b>Plant &amp; Machinery</b>		
i. Plant, Machineries and/or Equipment ii. Foundation and structural support required for fixing apparatus, equipment, and machinery to earth iii. Electrification & Installation iv. Technical civil works, transmission lines and systems for <b>Renewable Energy Captive Power Plants</b> if eligible v. Safety, pollution control and Firefighting equipment vi. Storage tanks/cylinders for raw materials/ fuel etc. vii. Others (specify in details)		
<b>Total</b>		

4. It is a working unit.

(Actual excess investment with proper justification shall be considered for calculation for the purpose of sanction of net SGST reimbursement)

1.

2.

Signature & designation of  
inspecting officer of IPICOL, DI, Odisha/GM, DIC

**Place:**

**Date:**

Signature & Designation of Officer  
forwarding the application with seal

OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA

**Sanction Order**

**(Strike out whichever is not applicable)**

**Order No. \_\_\_\_\_ / Date: \_\_\_\_\_**

1. Sanction is hereby accorded for hundred percent reimbursement of Net SGST paid / differential benefit / for Rs. \_\_\_\_\_ In words (Rupees \_\_\_\_\_) only for the period from \_\_\_\_\_ to \_\_\_\_\_ i.e. (mention period) \_\_\_\_\_ (From the date of commencement of production to the end of financial year / 2<sup>nd</sup> / 3<sup>rd</sup> / \_\_\_\_\_ Financial Year of commencement of Production of M/s. \_\_\_\_\_ At: \_\_\_\_\_ PO: \_\_\_\_\_ Dist.: \_\_\_\_\_ under provisions of Para- **4.5.4** of IPR,2022.

2. The amount sanctioned here is within / equal to the net tax paid after adjustment of input tax credit against the output tax liability and within / equal to the maximum limit of 200% / 300% cost of plant & Machinery.

3. The unit falls under the category of -

New industrial unit in Thrust Sector/ new Industrial Unit in Priority Sector / Migrated industrial unit in Thrust or Priority Sector treated as new industrial unit / New or Existing Industrial unit under Expansion / Modernization / Diversification as defined in this IPR.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Sri \_\_\_\_\_ Proprietor / Mg Partner / Mg Director / Authorized Signatory of M/s----- At: \_\_\_\_\_ PO \_\_\_\_\_ Dist.: \_\_\_\_\_ for information.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Commissioner of CT & GST, Odisha, Cuttack / CT & GST Circle Head, \_\_\_\_\_ for information & necessary action.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to the Managing Director, IPICOL / GM, DIC, \_\_\_\_\_ for information and necessary action.

Director of Industries, Odisha



Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Secretary to Government, Industries Department/ MSME Department for information.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Record Keeper / Guard File for information.

Director of Industries, Odisha

**Annexure F**

INDUSTRIAL PROMOTION AND INVESTMENT CORPORATION OF ODISHA  
LIMITED, IPICOL HOUSE, JANPATH, BHUBANESWAR. / OFFICE OF THE  
GENERAL MANAGER, DIC / RIC

-----/OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK.

**Letter No.** \_\_\_\_\_ / **Date** \_\_\_\_\_  
(Strike out whichever is not applicable)

**To,**

Shri \_\_\_\_\_

M/s. \_\_\_\_\_

At PO \_\_\_\_\_

Sub-Div. \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Industrial Unit)

Sir,

This is to inform that your application for sanction  
\_\_\_\_\_ filed on dt. \_\_\_\_\_ under IPR-2022 is

**REJECTED** due to following reasons.

**(Specify the reasons)**

- 1.
- 2.
- 3.
- 4.

Signature of Authorized Officer  
of the IPICOL / Director of Industries,  
Odisha with seal & date