

P-44020/5/2024-DBA-II
Government of India
Ministry of Commerce and Industry
Department for Promotion of Industry and Internal Trade
(NERS Section)

Udyog Bhawan, New Delhi
Dated: 29th April 2026

OFFICE MEMORANDUM

Subject: 21st Meeting of the DPIIT Level Committee (DLC) to consider application for registration of the units under Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024)- reg.

The undersigned is directed to enclose herewith a copy of the minutes of the 21st meeting of the DPIIT Level Committee for grant of registration under Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024), held on 22nd April 2026 at 11:00 AM, chaired by Joint Secretary, DPIIT for information and necessary action.

Encl: As above



(Arun Kumar Vishwakarma)
Under Secretary to Govt. of India
Email: akumar.v13@nic.in

To,

1. Secretary, Industries and Commerce Department, Government of Assam, Manipur, Meghalaya, Nagaland & Tripura
2. Commissioner/Director, Industries and Commerce Department, Government of Assam, Manipur, Meghalaya, Nagaland & Tripura

Copy to:

1. Mr. Rajesh Panwar, Director, DPIIT
2. Mr. C.S. Rao, Director, IFW-DPIIT

Record of Discussion of the 21st DPIIT Level Committee Meeting held on 22nd April 2026 for considering application for registration of the units under Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024)

1. The 21st DPIIT Level Committee (DLC) meeting was held under the chairpersonship of Ms. Gurneet Tej, Joint Secretary DPIIT, on **22nd April 2026 at 11:00 AM**. The meeting was held in hybrid mode to consider applications of units under the UNNATI scheme for registration. The list of participants is enclosed at **Annexure I**.

2. 29 applications (Arunachal Pradesh-15, Assam-2, Manipur-1, Mizoram-6, Sikkim-5) were submitted for consideration before the DLC. The applications were recommended in the SLCs conducted by the respective State Governments for further consideration by the DLC for grant of registration under UNNATI, 2024.

3. After detailed deliberations, the Committee approved grant of registration in respect of **Twenty-Two (22) units under UNNATI, 2024 (listed at Annexure II)**.

It is pertinent to mention that following is to be considered while processing the claims of the above units:

As per clause 8.7 of the UNNATI scheme notification dated 09.03.2024, the final invoice for procurement of Plant and machinery or for construction of buildings and durable physical assets must be on or after 09.03.2024 to be considered eligible under the scheme. The Committee recommends that the claim applications be thoroughly checked for all relevant bills and vouchers as per the guidelines.

As per clause 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 -I.

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-II.

8.4. For Micro Industries the minimum investment limit shall be Rs. 50 lakhs for both manufacturing and service sectors.

4. After due scrutiny, the Committee directed to seek **necessary clarification in r/o Seven applications (07) for registration (listed at Annexure III)**.

5. All food processing units and tea manufacturing units granted registration under UNNATI shall be cross verified with the Ministry of Food Processing Industries and the Tea Board to ensure that no duplication of incentives occurs.

6. The Meeting ended with a Vote of Thanks to the Chair.

List of Participants

1. Ms. Gurneet Tej, Joint Secretary, DPIIT
2. Mr. Rajesh Panwar, Director, DPIIT
3. Mr. Amrendra Kumar, US, IFW, DPIIT
4. Shri. Rahul Saini, SO, DPIIT
5. Shri. Karampaul Singh Brar, Consultant, NER Section, DPIIT
6. Ms. Hudaibia Khan, NER Section, DPIIT
7. Shri. Amit Yadav, Consultant, NER Section, DPIIT
8. PMU Team, EY
9. PIU Team, GT

Annexure II

The following **Twenty-two (22)** applications have been **allowed registration** under UNNATI, 2024.

S. No	Name of the Unit and Application number	District/ State/ Zone	Sector New/Existing	Expected DOC P	Date of first Application Submission date	Type of Products / Service proposed	Proposed P&M/Bu ilding as per BAR (Rs. in Lakhs)	Document Compliance	Eligible Incentive
1.	M/s Kameng Serenity Stay NER/2025 /ACP- WK/00905	West Kameng Arunachal Pradesh/ Zone B	Service/ New	01-12-2026	13-08-2025	Hotels & Hospitality	880.64	Yes	CII, CIS & MSLI
2.	Rongoge Animal Feed Plant NER/2025 /ACP- PP/01023*	Papum Pare/ Arunachal Pradesh/ Zone B	Manufacturing /New	01-08-2025	13-09-2025	Animal Feed - Poultry, Cattle, pig and Fish Feed Plant	404.00	Yes	CII, CIS & MSLI
3.	Green Gold Resort and Adventure Park Private Limited** NER/2025 /ACP- PP/01024	Papum Pare/ Arunachal Pradesh/ Zone B	Service/ New	01-10-2025	13-09-2025	Tourism & Hospitality	1,689.00	Yes	CII, CIS & MSLI
4.	M/s Hotel Todo International	Papum Pare/ Arunachal Pradesh/ Zone B	Service/ Existing Unit with Substantial Expansion	01-09-2026	21-12-2025	Hotel & Hospitality	690.98	Yes	CII

	NER/2025 /ACP- PP/01369								
5.	Hotel Kora NER/2026 /ACP- TAW/001 91	Tawang/ Arunachal Pradesh/ Zone B	Service/New	01- 10- 2027	30-01- 2026	Hotels & Hospita lity	2,834.16	Yes	CII, CIS & MSLI
6.	Auravana NER/2026 /ACP- WK/00215	West Kameng/ Arunachal Pradesh/ Zone B	Service/ New	01- 04- 2029	03-02- 2026	Hotels & Hospita lity	1,872.95	Yes	CII, CIS & MSLI
7.	Tyara Industries NER/2025 /AS- KAM/012 57	Kamrup/ Assam/ Zone A	Manufacturing / New	01- 12- 2025	25-11- 2025	Tile Adhesiv e & Wall Putty	285.00	Yes	CII, CIS, & MSLI
8.	Sarvoday Industries NER/2026 /AS- CAC/0009 5	Cachar/ Assam/ Zone B	Manufacturing / New	27- 03- 2026	18-01- 2026	Plastic Shrink Films, etc.	172.11	Yes	CII, CIS & MSLI
9.	Kakching Press NER/2025 /MN- KAK/0071 1	Kakching/ Manipur/ Zone B	Manufacturing /Existing Unit with Substantial expansion	02- 06- 2026	27-10- 2025	Exercis e Book, Textboo k, Bill book & Register , Magazi ne	152.48	Yes	CII & CIS
10.	The Pearl NER/2025 /MZ- AIZ/01028	Aizawl/Mizor am/ Zone B	Service/ New	01- 04- 2026	16-09- 2025	Touris m & Hospita lity	430.08	Yes	CII, CIS, & MSLI
11.	Hotel City View NER/2025	Aizawl/Mizor am/ Zone B	Service/ New	01- 04- 2026	17-09- 2025	Touris m & Hospita lity	347.33	Yes	CII, CIS, & MSLI

	/MZ-AIZ/01016								
12.	Hotel Magnolia** NER/2025/MZ-AIZ/01069	Aizawl/Mizoram/ Zone B	Service/ New	01-04-2027	29-09-2025	Tourism & Hospitality	392.88	Yes	CII, CIS, & MSLI
13.	One Stop Hotel NER/2026/MZ-AIZ/00162	Aizawl/Mizoram/ Zone B	Service/ New	01-02-2026	28-01-2026	Hotels & Hospitality	283.58	Yes	CII, CIS & MSLI
14.	52 Resorts and Apartelle NER/2025/SK-GAN/00880	Gangtok/Sikkim/ Zone A	Service/ New	31-01-2027	12-11-2025	Tourism & Hospitality	306.64	Yes	CII, CIS & MSLI
15.	Denzong Albrew Private Limited NER/2025/SK-PAK/01353	Pakyong/Sikkim/Zone A	Manufacturing / Existing Unit with Substantial expansion	03-01-2025	24-12-2025	Concentrates of Alcoholic Beverages	1,122.00	Yes	CII & CIS
16.	Cynefin Resort NER/2026/SK-NAM/00218	Namchi/Sikkim/ Zone B	Service/ New	01-04-2027	04-02-2026	Hotels & Hospitality	370.19	Yes	CII, CIS & MSLI
17.	Evara Fertility Centre*** *	Gangtok/Sikkim/ Zone A	Service/ New	01-10-2026	19-02-2026	Healthcare-Secondary Service	182.02	Yes	CII & CIS

	NER/2026/SK-GAN/00242					s			
18.	Yomsie Eco Resort NER/2024/00302	Leparada/ Arunachal Pradesh/Zone B	Service/ New	01-10-2026	15-08-2024	Tourism & Hospitality Services	145.59	Yes	CII & MSLI
19.	Jivaka Hospital, A unit of M/s SS Enterprise ***** NER/2024/00628	Namsai/ Arunachal Pradesh/Zone B	Service/ New	10-07-2024	11-01-2025	Healthcare Services	650.00	Yes	CII & CIS
20.	M/s Mangam Brothers & Co. NER/2025/ACP-EK/00500	East Kameng/ Arunachal Pradesh/ Zone B	Service/ New	31-10-2025	09-05-2025	Film Tourism (Single screen cinema hall)	89.26	Yes	CII, CIS & MSLI
21.	M/s Senki View Resort NER/2025/ACP-PP/00777	Papum Pare/ Arunachal Pradesh/ Zone B	Service/ Existing Unit with Substantial expansion	31-03-2026	19-07-2025	Hotels & Hospitality	360.00	Yes	CII & CIS
22.	Donyi Polo Resort NER/2025/ACP-PP/00906	Papum Pare/ Arunachal Pradesh/ Zone B	Service/ New	15-04-2026	26-08-2025	Hotels & Hospitality	1,234.75	Yes	CII, CIS & MSLI

**The Committee approved the registration for Rongoge Animal Feed Plant. The Committee took note of the observations of the State Level Committee (SLC) that the unit has established the animal feed manufacturing facility within the Food Park in accordance with the PMKSY guidelines issued vide File No. CE-13016/11/2018-CEFPPC dated 15.07.2019. The SLC has sought an undertaking from the applicant confirming that no duplicate or similar incentives will*

be claimed under the PMKSY Scheme. The Committee directed that the submission and compliance of the said undertaking be verified at the time of processing the claim application.

****It was observed that the proposed project of Green Gold Resort and Adventure Park Private Limited is a resort which includes a Marriage Hall cum Multifunction Building, Conference Hall, along with a Gaming Zone Building. Registration has been granted to the unit for Resort including the Marriage Hall cum Multifunction Building and Conference Hall component only, excluding the Gaming Zone building. Accordingly, the GST for Green Gold Resort and Adventure Park Private Limited must be treated separately and should not include services related to the gaming facility. This clarification needs to be confirmed by the State Government of Arunachal Pradesh.**

***** It was observed that the proposed project of Hotel Magnolia includes a Bowling Alley. Registration has been granted to the unit for the Hotel component only, excluding the Bowling Alley. Accordingly, the GST for Hotel Magnolia must be treated separately and should not include services related to the bowling alley/ gaming facility. This clarification needs to be confirmed by the State Government of Mizoram.**

******As observed Evara Fertility Centre has also applied for Manufacturing and Services Linked Incentive (MSLI) however, healthcare units are GST exempted hence the unit shall not be eligible for MSLI incentive. Accordingly, the unit will only be eligible for Capital Investment Incentive (CII) & Capital Interest Subvention (CIS) under UNNATI the scheme.**

*******It was noted that the applicant Jivaka Hospital, a unit of M/S S S Enterprise was initially running a textile retail shop under GST registration dated 01/02/2018. However, the textile retail shop is not functional for the past 4-5 years. As per the GSTIN certificate, the GST registration date of the unit is 01.02.2018, and the declared nature of business includes retail business, works contract, wholesale business, receipt of goods/services, cement, iron fabrication, paints, women's dresses, and babies' garments. The unit is directed to submit an undertaking stating that no other sale of goods or services was carried out by the unit prior to 09.03.2024. Further, the unit has been instructed to update the HSN codes on the GST portal to accurately reflect the current nature of business activities (healthcare services) and to remove all other HSN codes.**

Annexure-III

The following **Seven (07)** application of industrial units requires further **clarification** from the States:

S. No	Name of the Unit and Application number	District/ State/ Zone	Sector New/Existing	Expected DOCP	Type of Products / Service proposed	Remarks and Observations
1.	Denzong Renaissance NER/2026/SK-GAN/00132	Gangtok/Sikkim/Zone A	Service/New	01-04-2027	Tourism & Hospitality	<ol style="list-style-type: none"> 1. It has been observed from the Bank Appraisal Report (BAR) that the project was originally proposed at a cost of Rs. 26.06 Cr, envisaging the establishment of a 50-room, 5-star category hotel. 2. However, Page 72 of the BAR indicates a revised project scope wherein the hotel capacity has been enhanced to a 98-key, 5-star hotel. 3. Accordingly, in the revised scope, the total project cost has been

						<p>increased to Rs. 44.00 Cr, accounting for the additional rooms and associated infrastructure. It may be noted that the project cost reflected on the portal is approximately Rs. 25 Cr, indicating discrepancies across the submitted documents.</p> <p>4. In view of the above, the Committee has recommended that the State re-verify the BAR, particularly with respect to the revised project cost and the increase in the number of rooms. The updated findings are to be placed before the next DLC meeting for examination and consideration.</p> <p>5. Accordingly, clarification may be</p>
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						sought from the State Government of Sikkim.
2.	Dhasang Dental Hospital NER/2025/A CP-PP/01334	Papum Pare/ Arunachal Pradesh/ Zone B	Service/ New	01-01-2026	Healthcare Service - Dental Hospital	<ol style="list-style-type: none"> 1. The project proposes the establishment of a modern, fully equipped 25-bedded Dental Hospital. 2. The detailed break-up of investment in equipment is not available in the BAR, and the sanction letter has not been submitted. 3. As per the DPR cost break-up, provision for hospital beds is not included, which is inconsistent with the claim of a 25-bedded hospital. 4. The unit has applied for MSLI, however, healthcare services are exempt from GST, and accordingly, the unit is not eligible for

						<p>MSLI under the scheme.</p> <p>5. The PILI has informed that the BAR mentions Maxillofacial and dislocation surgeries, whereas the DLC observes that the unit appears to function more as an orthodontic unit, instead of the 25-bedded hospital highlighting inconsistencies in the scope and nature of operations.</p> <p>6. In view of the above discrepancies, the Committee has decided that State should verify the availability of hospital beds, assess the actual nature of the healthcare services, and submit a detailed assessment report, along with revised</p>
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						and complete documentation, for further consideration. 7. Accordingly, clarification may be sought from the State Government of Arunachal Pradesh.
3.	M/s Jassi Homestay NER/2025/A CP- US1/00978	Upper Subansiri/ Arunachal Pradesh/ Zone B	Service/ New	01-04- 2027	Tourism — Homestay	1. As per the provisions of the Homestay Guidelines, benefits shall be extended to existing homestays for the purpose of renovation and upgradation of their existing units. 2. Upon examination of the documents submitted by the unit and as per the observations from the site visit report conducted (as recorded in the BAR), the status of Jassi Homestay indicates that the existing structure is proposed to be dismantled,

						<p>and a G+3 structure is to be constructed for the proposed new homestay project.</p> <p>3. Accordingly, clarification has been sought from the State Government of Arunachal Pradesh to submit documentary evidence establishing that the premises was operating as a homestay prior to applying for registration under UNNATI, in order to ensure compliance with the homestay guidelines and eligibility under the scheme.</p>
4.	M/s Dena's Homestay NER/2025/A CP- US1/00974	Upper Subansari/ Arunachal Pradesh/ Zone B	Service/ New	01-04- 2027	Tourism - Homestay	1. As per the provisions of the Homestay Guidelines, benefits shall be extended to existing homestays for the purpose

						<p>of renovation and upgradation of their existing units.</p> <p>2. Upon examination of the documents submitted by the unit and as per the observations from the site visit report conducted (as recorded in the BAR), the existing structure is proposed to be retained as part of the project, with the construction of one additional slab, resulting in a G+3 building for the homestay project.</p> <p>3. Accordingly, clarification has been sought from the State Government of Arunachal Pradesh to submit documentary evidence establishing that the premises was operating as a homestay</p>
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						prior to applying for registration under UNNATI, in order to ensure compliance with the homestay guidelines and eligibility under the scheme.
5.	M/s Siang River Front NER/2025/A CP-ES/01354	East Siang/ Arunachal Pradesh/ Zone B	Service/ Existing Unit with Substantial Expansion	01-12-2026	Hotel & Hospitality	<ol style="list-style-type: none"> 1. It was observed that the Detailed Appraisal Memorandum issued by NEDFi, does not bear the official bank stamp. 2. Accordingly, clarification may be sought from the State Government of Arunachal Pradesh.
6.	M/s Champhai Polyclinic NER/2025/M Z-CHA/01266	Champhai/ Mizoram/ Zone B	Service/ New	15-12-2025	Healthcare Services	<ol style="list-style-type: none"> 1. The BAR submitted does not contain the detailed cost break-up of investment in building and fixed durable assets, resulting in incomplete assessment of the project

						<p>cost and eligibility of the unit under the UNNATI Scheme.</p> <p>2. It has further been observed that the unit appears to be operating as a clinic cum diagnostic centre; however, the nature of services provided has not been clearly specified with respect to whether they fall under secondary or tertiary healthcare services.</p> <p>3. Accordingly, clarification may be sought from the State Government of Mizoram</p>
7.	<p>3B Entertainment Park</p> <p>NER/2026/MZ-AIZ/00058</p>	Aizawl/Mizoram / Zone B	Service/ New	01-06-2026	Tourism & Hospitality	<p>1. As per Committee's observations, the proposed project is setting up an entertainment park comprising of a swimming pool, half-court</p>

						<p>basketball court, futsal ground, general dining area and a petty shop.</p> <p>2. The activities proposed under the project fall within the category of Sports Facilities, which are not eligible for incentives under the UNNATI Scheme, as notified under the UNNATI Amendment Notification dated 01.04.2026.</p> <p>3. It was further observed that the Land Settlement Certificate submitted by the unit is issued in the name of the Proprietor, and the land is classified as residential land.</p> <p>4. The PIU clarified that the unit also proposes to add three cottages at the project site and that</p>
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						<p>the other activities proposed form an integral part of the cottages being developed.</p> <p>5. Accordingly, clarification may be sought from the State Government of Mizoram to examine the permissibility of commercial operations on residential land and whether the unit qualifies under UNNATI.</p>
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