

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



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

1 Claims Guidelines: Incentives offered under the scheme

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

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

Sr. no.	Component under UNNATI, 2024	Details	Zone A	Zone B	Timelines for Submission of Claim Application
1.	Capital Investment Incentive (CII) – One Time Claim filing	<ul style="list-style-type: none"> For New and Expanding Units. 	30% of the eligible investment with upper limit of Rs. 5 Cr.	50% of the eligible investment with upper limit of Rs. 7.5 Cr.	Within 1 year from the Date of commercial production.
2.	Capital Interest Subvention (CIS) – Yearly Claim filing	<ul style="list-style-type: none"> For New and Expanding Units. Interest on term loan up to principal amount of Rs 250 cr. Disbursement of the eligible amount under this incentive shall begin after commencement of commercial production and will be subject to scheme validity. 	Interest subvention at the rate of 3% for 7 consecutive years from any date after the date of application for registration under the scheme	Interest subvention at the rate of 5% for 7 consecutive years from any date after the date of application for registration under the scheme.	Within a period of 6 months from the end of the financial year for which the CIS claim is made.
3.	Manufacturing Services Linked Incentive (MSLI) – Quarterly Claim filing	<ul style="list-style-type: none"> New units only eligible for incentive equal to payment of Net GST – for max period of 10 years 	Upper limit of incentive under this component shall be 75% of eligible value of investment in P&M	Upper limit of incentive under this component shall be 100% of eligible value of investment in P&M.	Within 3 months from the end of the relevant quarter. In case of the first MSLI claim, within 3 months of the

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

		<ul style="list-style-type: none"> This component is applicable only to units where GST is applicable and will be subject to scheme validity. 			<p>close of quarter in which the commercial production has commenced.</p> <p>4th quarter of the relevant financial year, the unit will file the claim within 6 months from the due date of the annual GSTR</p>
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Note: For those sectors where GST is not applicable, the maximum limit under CII is Rs. 10.00 crore for both Zone A & B.

2 Committee(s)

2.1 Committee at State Level

Secretary-Level Committee

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

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

2.2 Committee at DPIIT

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

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

3 General Guidelines for claiming Incentives:

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

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

4 Procedure for Claiming Incentives:

4.1 Capital Investment incentive (CII)

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

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

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

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

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

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

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

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

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

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

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

4.2 Capital Interest Subvention (CIS)

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

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

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

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

4.3 Manufacturing and Services Linked Incentive (MSLI)

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

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

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

5 Processing of Claims

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

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

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

6 Timeline for processing the claim applications.

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

7 Procedure for disbursement of incentives

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

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

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

8 Other Provisions

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

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

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

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

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

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

Part-II: FOR MANUFACTURING SECTOR ONLY

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

PART-III : FOR SERVICE SECTORS ONLY

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

Part-IV: BANK ACCOUNT DETAILS

A. CII Claim Checklist

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

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

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

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

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

b. Installation Certificate

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

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

Signatures of the Designated Field Visit Team.

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

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

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

Unit Profile:

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

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

Summary of the Investment

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

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

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

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

.....

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

Annexure XIV (b)

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

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

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

Name of the Chartered Accountant:

UDIN No.:

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

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

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

Date:

Place:

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

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

Name of the Chartered Accountant:

UDIN No.

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

(Fig Value in Rupees)

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

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

Date:

Place:

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

f. Bank mode of Payment

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

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

Name of the Branch Manager and

Employee Code along with Stamp

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

Name of the Unit-

New Unit/Existing unit undertaking substantial expansion:

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

*Name of the Branch Manager and

Employee Code along with Stamp

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

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

Signature on behalf of the Unit

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

Date:

Counter signed by:

Signature & Seal of the enquiry Officer

General Manager, DIC

i. CERTIFICATE FROM FINANCIAL INSTITUTION/BANK

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

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

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

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

Signature of the Official from Bank/FI
Seal & Date

j. Certificate from Chartered Accountant regarding sources of finance

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

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

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

Total: Rs.

Date:

Signature of the Chartered Accountant:

Place:

Registration No. & Seal.

k. CERTIFICATE FROM THE REGISTERED ARCHITECT ON CIVIL CONSTRUCTION

For new unit (for Service Sector)

Name of the Architect:

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

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

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

Date:

Place:

Signature of the Architect

Date & Seal

a. CERTIFICATE FROM THE REGISTERED ARCHITECT ON CIVIL CONSTRUCTION

For existing unit undertaking Substantial Expansion (for Service Sector)

Name of the Architect:

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

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

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

Date:

Place:

Signature of the Architect

Date & Seal

b. Affidavit

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

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

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

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

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

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

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

6. That the claim is not sub Judice.

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

- a)
- b)
- c) OR

That the unit has not availed unsecured Loan.

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

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

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

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

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

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

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

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

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

Identified by me:

Signature

(Advocate)

Signature

(Deponent)

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

Undertaking from Applicant for all claims

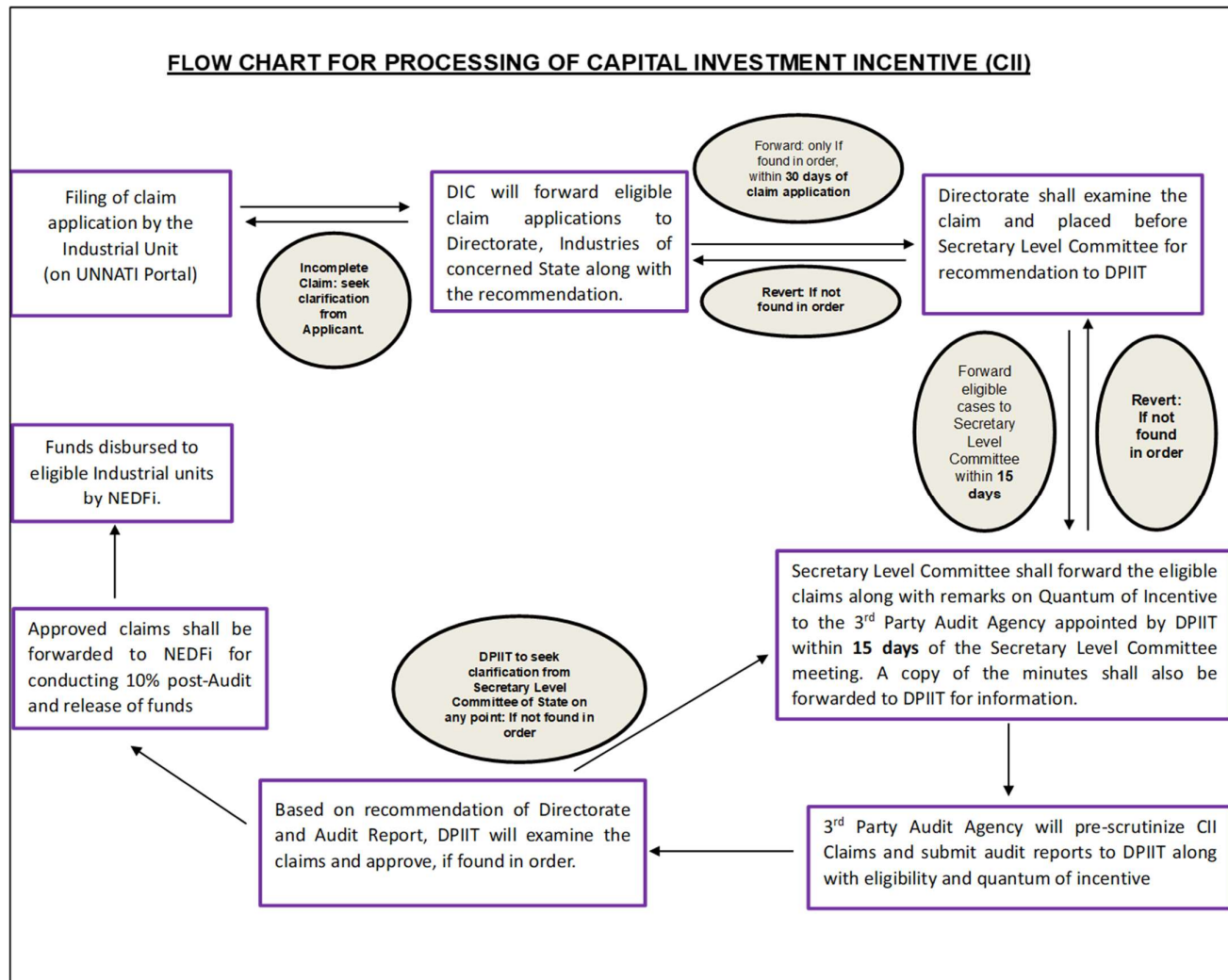
I.....Sh/Smt.....S/o/D/o/W/o.....aged.....year.....r/o..... Prop/partner/authorized signatory of M/s.....do hereby solemnly declare and affirm as follows: -

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

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

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

Signature (Deponent)
Signature/seal (Notary)

FLOW CHART FOR PROCESSING OF CAPITAL INVESTMENT INCENTIVE (CII)

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

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

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

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

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

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

Place

Signature(s) of the applicant(s)

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

TO WHOM IT MAY CONCERN

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

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

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

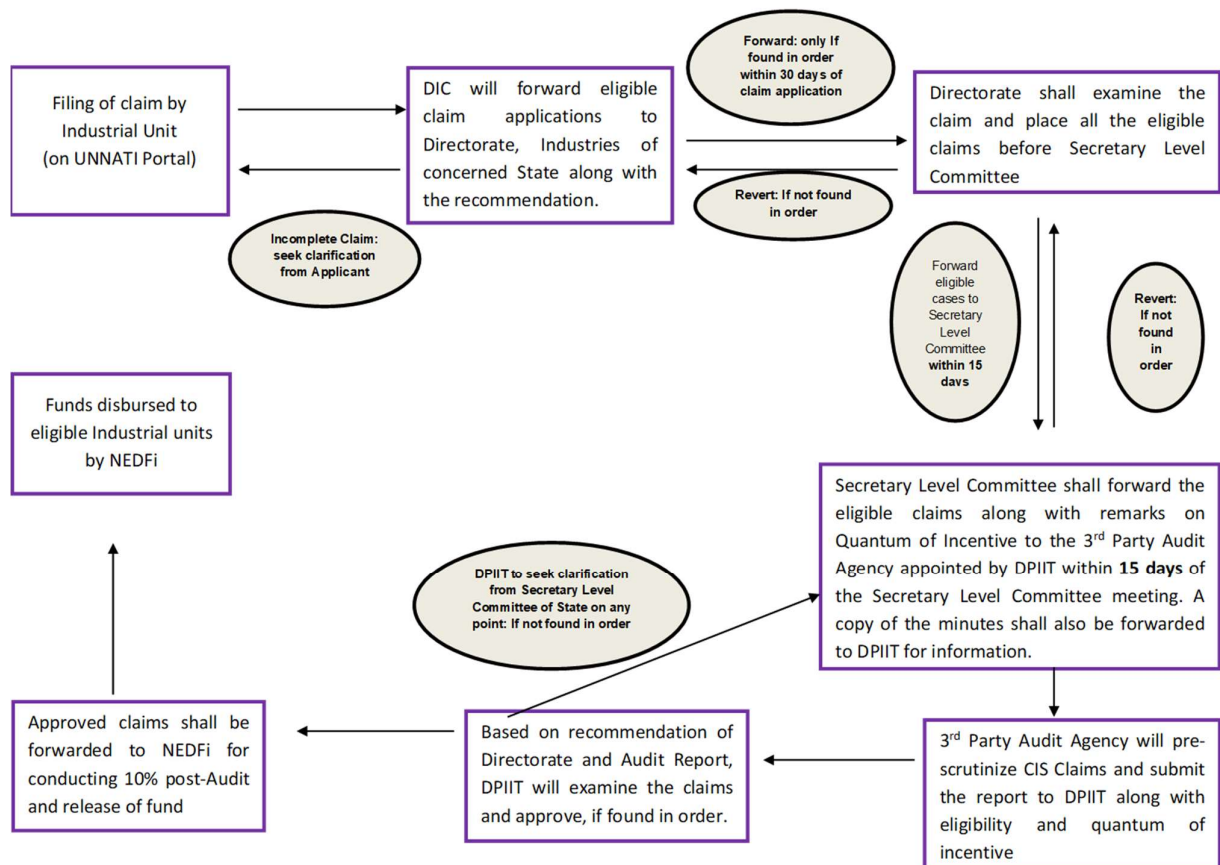
3. It is to certify that drawls against the term loan have been utilized for the purpose for which they were sanctioned and there has been no diversion of funds and or siphoning of funds by the units.
4. It is certified that the loan accounts on the date of filing of claim have not been declared as NPA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

Signature of the Bank Manager

Name :

Official Seal :

FLOW CHART FOR PROCESSING OF CAPITAL INTEREST SUBVENTION (CIS)



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

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

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

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

13 I/Wedeclare and

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

Place:

Signature of the applicant/s/ Status in

Relation to the unit.

Date:

Seal:

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

Step 1: Filing of Claim by the Applicant

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

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

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

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

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

Step 4: Certification by Commissionerate

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

Step 5: Action by Commissionerate

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

Step 5A: Submission of Clarifications

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

Step 5B: Specification of Variations

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

Step 6: Recommendation by Secretary Level Committee

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

Step 7: Approval of MSLI Claims

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

Step 8: Audit of MSLI Claims

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

Step 9: Sanction of MSLI Claims

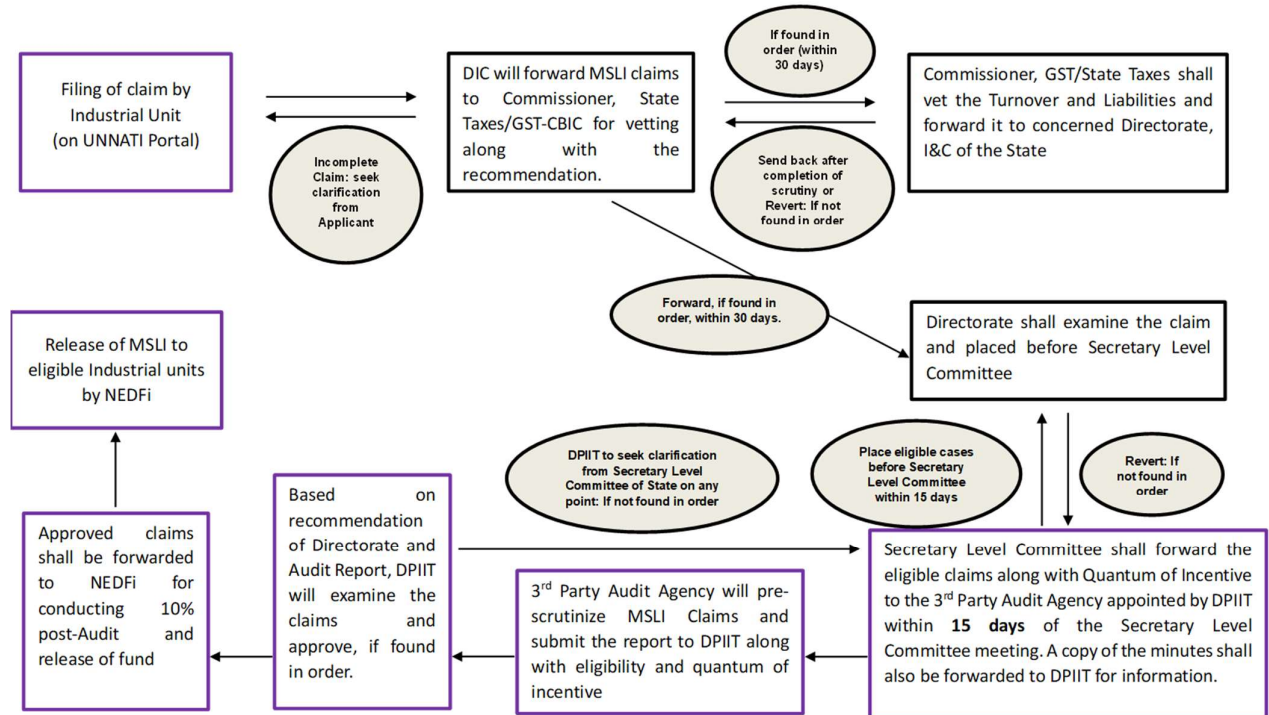
DPIIT will review the audit report and release the eligible MSLI amount to NEDFi within 15 working days of receiving the report.

Step 10: Disbursal of MSLI Claims

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

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

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



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

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

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

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

I) Initial Processing by DICs:

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

(II) Applicant's Response:

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

(III) Reminder to Applicant:

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

(IV) Registered Post Reminder:

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

(V) Notice to Registered Office of the unit:

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

(VI) Publication in Newspapers:

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

(VII) Recommendation for Rejection:

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

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

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

Note:

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