

# Standard package of Incentive in Block “C” – HEPP 2015

SN	Particulars	Conditions	Mega Projects**	Large Units	Medium Enterprise	Small Enterprise	Micro Enterprise	Large Service Enterprise
	<i>Fixed Capital Investment (FCI)* (Rs.Cr)</i>		> 100	10 - 100	5 - 10	0.25- 5	< 0.25	= > 10
1	Investment subsidy on VAT/SGST (subject to 100% of FCI)	First 5 years	50%	50%	75% (7 years)	75% (7 years)	75% (7 years)	50%
		Next 3 years	25%	25%	35%	35%	35%	-
2	Electricity duty exemption (@ Rs. 0.10/kwh)	For 5 years	100%	100%	-	-	-	75%
		For 7 years	-	-	100%	100%	100%	-
3	Stamp duty refund @ 5% on land value		75%	75%	75%	75%	75%	50%
4	Exemption in EDC charges		50%	50%	50%	50%	50%	-
5	Employment Generation subsidy (For SC/ Women/GC)	Max of 20% of VAT/SGST deposited	Rs. 30,000- 36,000/ p / year	Rs. 30,000- 36,000/ p / year	-	-	-	-
6	Interest Subsidy on term loan subject to net VAT/SGST paid per year	For 3 years, max of Rs. 10 lakh/year	-	-	-	5%	5%	-
7	Assistance for technology acquisition	Max of Rs. 25 lakh	-	-	50% of cost	50% of cost	50% of cost	-

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8	Energy / Water / Safety Audit (Subsidy subject to limit)	For each audit cost, 75% subsidy plus 50% subsidy on equipments	-	-	Yes	Yes	Yes	-
9	Credit Rating	Max of Rs. 2 lakh	-	-	-	75% of cost	75% of cost	-
10	Market development assistance (Reimbursement of participation charges in international fairs / exhibitions)		-	-	-	Yes	Yes	-
11	Entertainment Tax/SGST (subject to 100% of FCI)	For 5 years			-	-	-	50%
12	Power Tariff Subsidy	For 3 years			-	Rs.2/unit	Rs.2/unit	-

\* FCI means investment in Plant & Machinery, in case of large service enterprise building and equipment

\*\* Mega Projects also include projects generating employment of more than 500 persons

\*\* Special package over & above standard package shall also be considered for Mega Projects