

**Date :- 16/03/2019**

**Annexure — A**

APPLICATION for Industrial Promotion Subsidy (IPS) under Package Scheme of Incentives (PSI) 1993/2001/2007/2013 Mega / Ultra Mega projects

(All amounts in Rs. Lakh)

1. Name of the eligible unit :
2. Factory address of Eligible unit :  
Telephone number  
fax  
e-mail
3. Office Address :  
Telephone number fax, e mail
- 4 Eligibility Certificate No :
- 5 Date of the Eligibility Certificate :
- 6 Identification Certificate : No Date  
GST No. :
7. Accounting year followed :
8. Period for which the application :  
for IPS is made
- 9 Bank details of eligible units :  
Bank & Branch Name  
Branch address  
Branch IFS code (for RTGS)  
Account number (for RTGS)

Date:

To,  
The Development Commissioner (Industries),  
Sir,

In accordance with the Package Scheme of Incentives PSI-1993/2001/2007/2013, application is submitted for sanction of IPS of Rs. ----- (Rupees in words -----) for the period from ----- to ----- The amount of SGST payable and paid through cash ledger under the GST Act-2017 for the above period are shown in the Form as per Annexure-B

1. The Following documents are submitted along with the application:
  - i) Auditor's Certificate about SGST paid / payable on eligible products during the claim period in Annexure-B.
  - ii) Monthly / Quarterly / Annual returns filed under GST Act for the claim period.
  - iii) Resolution on the letter head of the unit authorizing signatory to sign on the application and undertaking.
  - iv) Certificate about gross fixed assets in Annexure-C.
  - v) Statutory GST auditor's report for yearly claim / certificate from auditor in GST return format in case of quarterly claims.
  - vi) Details of employment for the project in Annexure-E.
  - vii) Details of Captive Process Vendors (CPVs) in Annexure-F (If applicable)

2. For Employment-Based Mega Projects

I / We hereby certify that the total number of regular employees at any point of time during the claim period ----- has not fallen below ----- and that the present strength of regular employees on the rolls of the company / for the unit (to which mega project status has been granted and eligibility certificate number ----- is issued), is ---- out of which ----- are domiciled in the state of Maharashtra / domiciled in the ----- - district. I / We also certify that the company has filed regular returns for employment with the implementing agency.



3. Details of gross fixed capital investment made as of (date)

Land :

Building:

Plant & Machinery:

Other fixed assets:

Total:

4. Means of Finance: (Please provide complete details)

5. Details of fixed capital investment by the unit's Captive Process Vendors (CPVs) (If applicable)

No. of CPVs:

FCI in CPVs:

Land:

Building:

Plant & Machinery:

Others:

6. The details of IPS sanctioned and / or disbursed to the eligible unit under the Eligibility Certificate number ----- dated ----- up to date of this application are provided below : -

Sr. No.	Period	IPS sanctioned	Date of Sanction	IPS Disbursement	Date of Disbursement

7. The details of IPS sanctioned and / or disbursed to the eligible unit under the Eligibility Certificate number ----- dated ----- from 01.04.2017 up to date of this application are provided below : -

Sr. No	Period	Annual Limit	IPS Admissible	IPS Sanctioned	Surplus C/F	Date of sanctioned	IPS Disbursed	Date of Disbursement

8. Details of Electricity Duty Exemption availed during the claim period

Sr. No.	Month & Year	Amount



9. Total amount of Electricity Duty Exemption availed till the end of the quarter prior to the claim period.:
10. Stamp Duty exemption availed during the claim period.

Sr. No.	Type of document.	Name of registering office	Date of registration	Amount of exemption availed

11. Total amount of stamp duty exemption availed till the end of the quarter prior to the claim period.
12. Royalty Refund availed during the claim period

Sr. No.	Month	Amount of Royalty Refund claimed	Amount of Royalty Refund sanctioned

13. Details of incentives as per para 4.9 of GR PSI-2013 dated 01.04.2013.
14. Total amount of Royalty Refund actually availed till the end of the quarter prior to the claim period.
15. I / We have furnished to the implementing agency up to date follow-up statements (Annual Production returns and Audited statements of accounts).
16. Certified that the statements made herein are true and as per facts.

I / We hereby agree that in the event of any reduction in my / our SGST liability as a result of any decision in appeal, revision as a result of any judgment of tribunal or court or for any reasons whatsoever including any mistakes in calculation the amount of incentives determined at a lower amount or determined at Nil, I/We shall repay the excess amount so disbursed along with interest @ 15% per annum or such other rates as may be determined by the implementing agency.

Yours faithfully,

Name, Status and Signature of the  
Authorized Signatory

Status: Proprietor / Partner / Chairman  
Managing Director / Director.

This application shall be signed by any one of the persons indicated above



**Annexure - B**

Certification of SGST Liability

ACCOMPANIMENT TO FORM NO.II FOR APPLICATION FOR IPS under PACKAGE SCHEME OF INCENTIVES under PSI-1993 /2001 /2007 /2013 (Ultra Mega / Mega Projects)

(To be certified by GST Auditor)

(For the period from            to            of Financial Year)

(Rs. in Lakh)

1. Name of the eligible unit :
2. Address of the eligible unit :
3. No. and date of Eligibility Certificate. : No.----- Date -----
4. Identification Certificate. : No. ----- Date -----
5. Registration number with date and date of effect.
  - a) Under GST Act-2017 : Date -----

Date of Effect :

- 6: Details of sale of Finished Product of eligible unit and Taxes paid thereon.

A) Sale within the State of Maharashtra

Sr. No	Finished Product/s	Qty.	SGST Payable			CGST Payable		
			Value	Rate	Amount	Value	Rate	Amount
1	2	3	4	5	6	7	8	9
Sale of Finished Product within the State to Non- Related Party								
Total								
Sale of Finished Product within the State to Related party – Eligible**								
Total								
Sale of Finished Product within the State to Related party – Not Eligible**								
Total								
Services and not eligible products								
Total								

\*\* Please refer Government Resolution No. PSI 2018/CR- 117/IND-8 date 20.12.2018 & 08.03.2019

Signature of the Auditor  
Seal Stamp of  
Registration No.:

Name Status & Signature of Authorized person

B) Sale outside the State of Maharashtra

Sr. No.	Finished Product/s	IGST Details			
		Qty.	Value	Rate	Amount
1	2	3	4	3	4

C) Exports :

Sr.No.	Qty.	Value
1	2	3

D) Inter-state Branch Transfer: Rs.

E) Value of Zero-rated supplies without payment of tax: Rs.

F) Supplies on which tax is to be paid by recipient on reverse charge basis

G) Value of exempted, Nil Rated, Non-GST supplies, No-supply turnover:

H) Exports and Other supplies: Rs.

I) Total of A + B + C + D + F

Sr. NO.	Finished Product/s	Details		SGST Payable Liability
		Qty.	Value	
1	2	3	4	5

8. Details of Raw Material purchased for manufacture of eligible Finished Product of eligible unit and Taxes paid thereon.

A) Purchases within the State of Maharashtra

Sr. No	Value	SGST		GST	
		Rate	Amount	Rate	Amount
1	2	3	4	5	6

Signature of the Auditor  
Seal Stamp of  
Registration No.:

Name Status & Signature of Authorized person



A) Total Purchases

	Particulars		IGST	CGST	SGST	Total
1	Input Credit	Inputs				
2	Input Credit	Capital Goods				
3	Input Credit	Input Services				
4	Other Input Credit					
5	Total Input Credit					
6	Reversal of Input Credit					
7	Net Input Credit available					
8	Input Credit Reversal of SGST availed during Previous Year					
9	Input Credit of SGST availed for previous Financial Year					
10	Total Input Credit for FY 2017-2018					

B) Value of Purchase from outside the State of Maharashtra :

Sr. No.	Value	IGST

C) Imports :

Sr. No.	Value	IGST

9. Set-off admissible on SGST payable on sale of finished product.

Net SGST Payable

		SGST	
1	SGST Tax Payable		... refer 6A (1) above
2	Tax Paid Through ITC of IGST		
3	Tax Paid Through ITC of SGST		
4	SGST Tax Paid Through Cash		
5	SGST paid for liability declared in April 18 to Sep 18 – Through ITC		
6	SGST paid for liability declared in April 18 to Sep 18 – Through Cash		
7	Total SGST Tax Paid Through Electronic Cash Ledger		

Signature of the Auditor  
Seal Stamp of  
Registration No.:

Name Status & Signature of Authorized person

10. a) Total SGST paid :  
 b) SGST paid through cash ledger :
11. Amount of IPS Receivable: (As applicable)  
 On Gross Basis  
 On Net Basis  
 On 50% Gross Basis
12. Details of SGST paid for the above :

Sr. No.	Date	Amount of SGST paid through cash ledger	Name of Bank & Branch

Yours faithfully,

1. Checked & found correct  
 Signature of the Auditor

2. Name, Status and Signature of the  
 Authorised Signatory

Seal Stamp of Chartered Accountant  
 Registration No.

Status : Proprietor | Partner | Chairman  
 Managing Director / Director.

(This application shall be signed by any one of the persons indicated above.)

**Certificate**

I / We hereby certify that from the examination of the. Book of Accounts and other relevant records of the applicant M/s. ----- that the Statements made and particulars furnished herein are correct.

I / We hereby further certify that the figures shown herein are only in respect of production and sale of eligible products by eligible unit and raw materials required for products and sale of eligible products only and Industrial Promotion Subsidy claimed is only to extent of SGST paid by Eligible Unit at -----for which Eligibility Certificate Number -----has been issued under the Package Scheme of Incentives 2001/2007/2013.



I / We further certify that the applicant M/s. -----has maintained / not maintained separate accounts and records of, expansion project (Para applicable for expansion cases).

I / We hereby further certify that the figures shown herein are in the respect of related Party transactions disclosed above are as defined in Government Resolution No. PSI 2018/CR- 117/IND-8 dated 20.12.2018 and corrigendum dated 08.03.2019 and are true and fair.

Signature of the Auditor

Seal Stamp of

Registration No.

Date :