



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
INFORMATION TECHNOLOGY DEPARTMENT

**NOTIFICATION**

The 3rd February, 2020

**No.IT.45/2016/Pt-I/71.-** In pursuance of clause 13.10 (I) of the Information Technology & Electronic Policy Assam 2017, the Governor of Assam is hereby pleased to notify the Operational Guidelines for Disbursement of Incentives under the Information Technology and Electronic Policy Assam, 2017.

## 1 Introduction

With a view to achieve the objective of promotion of Information & Communications Technology and Electronics Manufacturing Sector as a prime growth engine for employment generation and overall socio-economic development of the State of Assam, Government after due consideration, issued orders read above, putting in place the Information Technology and Electronic Policy, Assam, 2017, w.e.f. 01/01/2018, for a period of 5 years.

Further to enable ICT companies to setup, sustain, function and grow their operations in an investment-friendly, proactive, conducive and hassle-free environment in the State, while identifying specific Focus Areas, Government has also pronounced certain incentives and facilitation measures in the said IT & Electronic Policy Assam, 2017.

As per provisions of Clause 14.3 of the IT & Electronic Policy, Government hereby issues the following operational guidelines and application proforma for transparent administration of the various incentives mentioned in the IT & Electronic Policy Assam, 2017 to the eligible ICT industry / companies as is applicable.

## 2 Definitions and Criteria/ Conditions

**Validity:** 01.01.2018 to 31.12.2022.

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

**Date of Commercial Production/Operation:** Date of Commercial Production/Operation of an IT/ITeS/ESDM/ E Waste Management/AVGC unit shall mean the date on which the first invoice is raised for the product/Services for which the unit has been registered.

**Existing Unit:** An industrial unit whose Date of Commercial Production is before 01.01.2018.

**New Unit:** An IT/ITeS/ESDM/E Waste Management/AVGC unit whose date of commercial production has commenced on or after 01-01-2018.

**Facilitation Cell (FC):** The cell is an internal group within the Directorate constituted by Director IT & Electronics, Assam to receive, verify and process the incentive related matters under the IT & Electronic Policy Assam, 2017. Constituent members will be drawn as representatives from:

- DITEC
- AMTRON

For specific incentives, that is specified under Section 13 of the IT & Electronic Policy Assam, 2017, along with FA, IT Dept. and representatives from the following departments on case to case basis will be invited to process the information:

Sl. No.	Types of Incentives/Subsidies/Rebates	Tentative Sub-Committee Members
1	Incentive for Patent Assistance in ICT Field	Representatives from IIT (Guwahati), Assam Engineering College (AEC), Jorhat Engineering College (JEC), IIIT (Guwahati), Third Party Agency (TPA) if required.
2	Capital Subsidy	Revenue Dept., Power Dept.
3	Registration & Stamp Duty Concession	Revenue Dept.
4	Rebate on Cost Land Allotted	Revenue Dept.
	Special Incentives – Specially abled	Labour & Welfare Dept. Social Welfare Dept.
5	Special Incentives – E-Waste Management	UDD/GDD, Revenue Dept., Pollution Control Board, TPA, if required
6	Special Incentives – Production Incentives for AVGC Sector	IIT (Design and Animation section) - Guwahati, Representative from Assam State Film (Finance & Development) Corporation Ltd., TPA, if required
7	Power Tariff Rebate	Revenue dept., Power dept.
8	Lease Rental Subsidy	UDD/GDD
9	SGST	Commissionerate of Taxes
10	Non-fiscal benefits for ITeS and Electronic/IT hardware manufacturing industries	Labour & Welfare Dept. etc.

For Units set up in the Govt. owned IT parks, etc. representative of the SPV of that park shall be member of the committee.

**Executive Committee (EXEC):** This the departmental committee, under the Chairmanship of the senior most Secretary, IT Department Assam, constituted for quick disposal of applications for providing incentives and matters related to disbursement of various incentives upto the limit of Rs. 10 (ten) crores per annum per unit under the IT & Electronic Policy Assam, 2017. The composition of the Committee is as follows:

- Senior most Secretary to the Govt. of Assam, IT Department – Chairperson
- Director, DITEC - Member Secretary
- Commissioner of Industries & Commerce, Govt. of Assam or his representative.
- FA, IT Dept.
- MD, AMTRON
- Commissioner & Secretary/ Secretary/ Director or representative of concerned department for relevant Incentives/Rebates/Subsidies.

**Empowered Committee (EC):** This is the apex committee constituted under the Assam IT & Electronic Policy, 2017 under the Chairmanship of the Chief Secretary Assam, for deciding and providing incentives to eligible units in the State above Rs. 10 (ten) crores per annum per unit. The Committee and members are:

- Chief Secretary to the Govt. of Assam - Chairman
- Senior most Secretary to the Govt. of Assam, IT Department – Member Secretary
- Director, DITEC
- Senior most Secretary to the Govt. of Assam, Industries & Commerce Dept.
- FA, IT Dept.
- MD, AMTRON
- Commissioner & Secretary / Secretary / Director or representative of concerned department for relevant Incentives / Rebates / Subsidies.

**Terms and Expressions:** Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in IT & Electronic Policy of Assam, 2017.

**AVGC Sector:** The AVGC sector is represented by companies, joint ventures, focus groups, consultants and creative professionals engaged in the business of conception, production, post- production, media and intellectual property rights management, publishing and marketing of animation, visual effects, special effects, editing, digital game development including mobile, console, desktop games (excluding gambling) and comics content. They also actively promote the products and related services such as development of software used in pre-production, production and post production pipelines, education and advanced research, development of AVGC subjects, related technology and its business management.

**AVGC Company:** Any company in the AVGC sector as defined above.

**Policy Period:** The duration for which this policy will remain enforced, either 5years from the time this policy is launched or the launch of a newer policy that supersedes this policy, whichever is earlier.

**Animation:** Animation is the technology of displaying frames in succession to create an illusion of motion. Animation is used in entertainment, education, design, game development, simulations, etc. It is basically categorized into 2D traditional animation that is done manually by hand and 3D-digital animation that is done by using various software applications. It is finding its use in mobiles, software applications, movie visual effects, visual communication, and advertising.

**Animation Entertainment:** Animation Entertainment includes animated movies, TV broadcast of animated cartoon series through 2D cell animation (using 2D bitmap or vector graphics), 3D CGI animation or 3D motion capture animation.

**VFX** Stands for Visual effects. It is the grouping of various processes by which imagery can be created without actually shooting for it live. It can also be used to enhance alive footage to exhibit sequences which is impossible or not feasible to shoot live.

**VR** Stands for Virtual Reality. It is an artificial environment that is created with software and presented to the user in such a way that the user suspends belief and accepts it as a real

environment. On a computer, virtual reality is primarily experienced through two of the five senses: sight and sound.

**AR** Stands for Augmented Reality. It is the integration of digital information with the user's environment in real time. Unlike virtual reality, which creates a totally artificial environment, augmented reality uses the existing environment and over lays new information on top of it.

**MR** Stands for Mixed Reality. It sometimes referred to as hybrid reality, is the merging of real and virtual worlds to produce new environments and visualizations where physical and digital objects co-exist and interact in real time.

**MMORPG:** Massively multi player online role playing games. These are role-playing games where thousands of gamers play strategy or action theme based games in a virtual and persistent end-user through the World Wide Web, by way of a web browser or other web-enabled software like internet television clients, micro blogging clients and RSS readers.

**Direct to DVD:** A film that is released direct-to-video (also known as made-for-video, straight-to video and straight-to-DVD) is one which has been released to the public on home video formats (historically VHS) before or without being released in movie theatres or broadcast on television.

**Terms Used in Animation:** The production pipeline for Animated and Live action movies can be divided into three phases.

**Pre-production:** Pre-production is the process of fixing some of the elements involved in a film. Many of the key elements such as principal cast members, director and cinematographer are set. By the end of pre-production, the screenplay is usually finalized. During pre-production, the script is broken down into individual scenes, storyboards and all the locations, props, cast members, costumes, special effects and visual-effects are identified. An extremely detailed schedule is produced and arrangements are made for the necessary elements to be available to the film-makers at the appropriate times. Sets are constructed, the crew is hired, financial arrangements are put in place and a start date for the beginning of principal photography is set.

**Production:** During the 'Production' phase, the movie is actually made. For live action movies, principle photography takes place, for animated movies actual process of modelling, animation etc. takes place.

**Post Production:** Post-production is many different processes grouped under one name. These typically include:

- Writing, (re)recording, and editing the sound track
- Adding visual special effects – mainly computer-generated imagery (CGI) in live action movie footage
- Sound design, sound effects, ADR, Foley, and music, culminating in a process known as sound re-recording or mixing with professional audio equipment
- Transfer of colour motion picture film to video or DPX with a telecine and colour grading (correction) in a colour suite

The post-production phase of creating a film usually takes longer than the actual shooting of the film and can take several months to complete because it includes the complete editing, color correction, and the addition of music and sound.

**Idea/Story:** Story writer comes up with an idea. A story is written on the idea adding dramatic scenes, sequences, characters, themes etc.

**Storyboarding:** A story board is a graphic organizer in the form of illustrations or images displayed in sequence for the purpose of pre-visualizing a motion picture, animation, motion graphic or interactive media sequence.

**Animatic Review:** In animation and special effects work, the storyboarding stage may be followed by simplified mock-ups called "animatics" to give a better idea of how the scene will look and feel with motion and timing. At its simplest, an animatic is a series of still images edited together and displayed in sequence with rough dialogue (i.e., scratch vocals) and / or rough sound track added to the sequence of still images (usually taken from a storyboard) to test whether the sound and images are working effectively together. This allows the animators and directors to work out any screenplay, camera positioning, shot list and timing issues that may exist with the current storyboard.

**Design:** In this stage look of the movie is designed. Designs of how the characters will look, how the world where the story takes place, how the sound is going to be, is decided. Design goes through multiple iterations until finalizing.

**Layout:** Once the storyboards have been approved, they are sent to the layout department which then works closely with the director to design the locations and costumes. With this done they begin to stage the scenes, showing the various characters' positions throughout the course of each shot. Environment assets and camera are setup in each shot and flow of camera movement is decided.

**R&D:** Depending on the theme/period of movie story, research is done to finalize the look of assets like clothes, architecture. These assets should make the look of movie more authentic.

**Modelling:** 3D modelling is the process of creating a 3D representation of any surface or object by manipulating polygons, edges, and vertices in simulated 3D space. 3D modelling can be achieved manually with specialized 3D production software that lets an artist create and deform polygonal surfaces, or by scanning real-world objects into a set of data points that can be used to represent the object digitally. All the 3D characters, assets, environment assets are created following the same process.

**Texturing:** Texturing is the process of adding colours, texture, skin, etc. on the 3D models.

**Rigging:** In its simplest form, 3D rigging is the process of creating a skeleton for a 3D model so it can move. Most commonly, characters are rigged before they are animated because if a character model doesn't have a rig, they can't be deformed and moved around.

**Animation:** After the 3D models are rigged, animators add life to them by setting different poses. These poses follow a timeline. When played in sequence they look like an animating live character.

**FX:** Special effects like fire, explosion, water flow, wind are added on top of character animation to give it a sense of realism.

**Lighting:** In this phase lighting effects are added to the scenes. Ambient light, specular reflections and shadow effects create realistic environment for the shots.

**Compositing:** Compositing is the combining of visual elements from separate sources into single images, often to create the illusion that all those elements are parts of the same scene. At this stage all the different elements like animated characters, background, environment etc. are integrated together. Background are created in Matte Painting stage of production.

**2D Animatic:** A 2D animatic sequence is created out of the storyboard and concept arts to check the overall flow of the events in the story.

**FX:** Special effects like explosions, storms etc. are created in this stage.

**Matte Painting:** A matte painting is a painted representation of a landscape, set, or distant location that allows filmmakers to create the illusion of an environment that is not present at the filming location. Backgrounds paintings like dramatic, beautiful looking skies, mountains, cityscapes are created in this stage. They are used to enhance the world look of the movie.

**Shooting Reference:** For special effects, real world reference videos are captured in this stage. They include shots on fire, animal movements, explosions, flying birds, smokes etc. These videos are then used as a reference to create computer generated special effects.

**Shooting Live Action:** Life action videos of the movie, also called principal photography happens in this stage. These videos are shot with actual actors either at actual locations or inside studios.

**Match Move:** In cinematography, match moving is a cinematic technique that allows the insertion of computer graphics into live-action footage with correct position, scale, orientation, and motion relative to the photographed objects in the shot.

**Set Extension:** Digital additions to actual performing environments.

**Lighting:** In this phase lighting effects are added to the scenes. Ambient light, specular reflections and shadow effects create realistic environment for the shots.

**3D Live Animatic:** After all these effects are added, we get a 3D live action video.

**Animation:** The 3D models of animals or monsters created to add an extra element of dramatization are animated in this stage.

**3D Render:** Rendering or image synthesis is the process of generating an image from a 2D or 3D model (or models in what collectively could be called as cine file) by means of computer programs. A scene file contains geometry, view point, texture, lighting, and shading information as a description of the virtual scene. The data contained in the scene file is then passed to a rendering program to be processed and output to a digital image or raster graphics image file. These image files collectively make a video file.

**Compositing:** Compositing is the combining of visual elements from separate sources into single images, often to create the illusion that all those elements are parts of the same

scene. At this stage all the different elements like animated characters, background, environment etc. are integrated together. Back grounds are created in Matte Painting stage of production.

**Final Render:** Finally the videos are rendered to frames / images which collectively make the movie.

### 3 General Terms & Conditions

#### **General Conditions**

- i. A new IT/ ITeS/ ESDM/ E Waste management/AVGC unit whose date of commercial production has commenced on or after 01-01-2018 during the validity period of the policy shall be entitled for the incentives.
- ii. The unit must be in commercial operation for a minimum of 6 months for getting the EC and claiming incentives under Assam IT & Electronic Policy, 2017. The last date for applying for EC is 31.12.2022.
- iii. Units applying for Eligibility Certificate (EC) and found eligible before 31<sup>st</sup> June of every year shall be told to apply for incentives before 30<sup>th</sup> September every year. The provision of funds in the budget of the next financial year shall be made based on the accepted applications for incentives before 31<sup>st</sup> December of every year. This process shall continue till the end of the policy period, i.e., 31.12.2023.
  - a. Cut-off date for applying for EC shall be 31<sup>st</sup> December, 2022.
  - b. Cut-off date for applying for incentives shall be 31<sup>st</sup> December, 2023.
- iv. IT/ITeS/ESDM/E Waste Management/AVGC Applicant Unit should employ:
  - a. Minimum 15 employees on its permanent payroll involved in core economic activities of the unit such as software development, business development, hardware manufacturing etc. while setting up its operations in Assam during the operative period of this policy.
- v. Incentives indicated as other incentives in the Policy viz., Rebate on cost of land, reimbursement of Registration Fee and Stamp Duty, Lease Rental Subsidy, Power Tariff Rebate, Production Incentives to AVGC sector, incentive for Patent Assistance, incentives for E-Waste Management, Capital Subsidy and Special Incentives (Specially Abled) and the aggregate/overall incentives from all these component shall not exceed 100 % of the fixed capital investment by an applicant unit. The overall ceiling does not include subsidy accruing to the unit from the SGST reimbursement.
- vi. Such incentives, which are not explicitly covered under this Policy, can be claimed by the eligible units under other respective State/Central Govt. policies.
- vii. The incentives under the Policy cannot be claimed unless the Eligibility Certificate has been issued under the Policy by the Govt. of Assam.
- viii. Applications made by eligible units for availing of various incentives shall be prioritized for grant of incentives on the basis of date of submission of applications, which are found complete in all respects and on the basis of availability of funds. For



this purpose, the date at which complete application is submitted to the satisfaction of the Government of Assam shall be considered as the date of submission of such application. The date of submission of an incomplete application cannot be claimed as date of submission of application for the purpose of prioritizing such applications for claiming incentives.

- ix. No right or claim for any incentives under the Policy shall be deemed to have been conferred by the policy merely by virtue of the fact that the unit has fulfilled on its part the conditions of the Policy. The incentives / subsidies / grant cannot be claimed as a matter of right. All incentives will be released on reimbursement basis only.
- x. The decision of the implementing agency (DITEC), subject to such direction as Government may issue from time to time, in this regard shall be final and binding.
- xi. IT Department shall convey the decision of the cases of rejection of application for Eligibility Certificate (EC) within 15 (fifteen) working days of successful submission of an application online by an unit. It shall be the Endeavour of the IT Department to issue the Eligibility Certificate (EC) within 4 (four) weeks after following due diligence as per the following schedule:
  1. Within 7 working days: Inform digitally through SMS and e-Mail the status of processing the submitted application by a unit
  2. Within 15 working days: Request for submission of Original Documents, as indicated in the Checklist, to the Implementing Agency for cross verification.
  3. Within 21 working days: Complete the site/field inspection of the unit and its functioning by a composite team from AMTRON and DITEC
- xii. Payment made by the units against any activities as per RBI guidelines shall be considered for eligible investment (This is used as a validation ground to check the purchase of the plant and machineries, land, etc.).
- xiii. No interest on account of delay in release of incentive(s) can be claimed by the unit. The beneficiary of the Assam IT & Electronic Policy, 2017 will have to submit an undertaking to abide by the terms and conditions.
- xiv. A unit will be liable for punitive action as per existing law if it seeks incentives and EC by misrepresenting, furnishing false information, concealment of information, non-adherence to compliance in terms of minimum employment criteria etc.
- xv. Subject to prior intimation to the IT Department, a unit will be allowed to change the ownership of the whole or any part of the unit or effect any substantial contraction or dispose of a substantial part of its fixed capital investment. Prior intimation to the IT Department is necessary for any change in location / contact address / merger / amalgamation / closure of their units.
- xvi. The assessment of civil construction shall be computed as per existing "Schedule of Rates" of APWD (B) Schedule of rates, CPWD rates or rates vetted by authorised

- agencies like IIT etc. and should be accompanied by CA Certificate and actual expenditure statement of the unit.
- xvii. In case of incentives like Capital Subsidy, Power tariff rebate, lease rental, SGST reimbursement, Patent assistance, the eligible unit may claim the incentive bi-annually, wherever applicable. This would be scrutinized by DITEC and once approved by the Executive Committee/Empowered Committee, government will release the fund to the eligible unit as per availability of funds and as per first come first served basis.
  - xviii. For incentives like rebate on cost of land, registration and stamp duty, the eligible unit may claim the incentive after completing successfully 6 (six) months of commercial operations. Government will release the incentive, after receiving approval of the same by the Executive Committee/Empowered Committee and availability of funds. These incentives are offered only one time during the Policy period.
  - xix. While submitting proposal for claiming incentives under the Policy, the unit will arrange the project cost to be certified by Chartered Accountant / Certified Valuer / Chartered Engineer. The unit will be required to submit a copy of their DPR to government for appraisal.
  - xx. The equipment list, including Plant & Machinery, need to be checked for obsolescence along with Purchase Invoice. No second hand or refurbished or end-of life equipment as per declarations of the OEM will be eligible for incentives under the Policy.
  - xxi. The guidelines may be amended and modified in the course of implementation; however, all such amendments and modifications shall be applied prospectively and shall not curtail any benefit or concession already granted under the policy. The entrepreneurs shall check the website of the Department for latest guidelines.
  - xxii. The formats and procedures prescribed in these guidelines are subject to suitable modifications and adoption for electronic submission, processing and workflow through online portal therein.
  - xxiii. Mega projects will be treated on a case to case basis by the IT Department.

#### **4 Key incentives**

Key highlights of the incentives applicable under Assam Information Technology and Electronic Policy 2017 are as described in the Policy in Section 13. Related definitions are also provided in the Section 3 of the Policy.

## 5 Procedure of Application for EC

Before obtaining Eligibility Certificate (EC), investors shall apply and obtain Udyog Adhaar Memorandum (UAM) in <https://udyogaadhaar.gov.in/> as a pre-requisite.

- i. After getting the UAM, the applicant shall apply in Annexure 1 (Form 1A [for new units] / Form 1B: Undertaking)
- ii. The process of application seeking incentives under the Assam IT & Electronics Policy, 2017 is electronic and online. An OTP based online registration process will authenticate the successful registrant. This credentials so generated shall remain valid for the unit for its entire lifetime to access to incentives related portal.
- iii. The applicant unit will have to apply in the prescribed "APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE" form online.
- iv. Applicant will have to attach mandatory documents prescribed in the **Checklist 1A** while submitting the aforementioned form.
- v. On successful submission of the form along with attachments, as prescribed in the checklist, an acknowledgment will be generated. This can be downloaded online by the applicant; an email and a SMS will also be sent to the applicant to this effect.
- vi. Copies of the documents indicated in Checklist (Annexure 1: Checklist: 1A) must be submitted along with the application for Eligibility Certificate.
- vii. Incomplete /ineligible applications shall be returned to the unit by the Competent Authority justifying reasons for rejection for Eligibility Certificate.
- viii. DITEC reserves the right to get the applicant unit physically verified at any point of time.
- ix. After approval of the government, the Eligibility Certificate (EC) as per Annexure 6A shall be issued to the unit to avail the benefits under the Policy.
- x. Government will have the prerogative to demand any additional document or clarifications over and above the information in the EC form and the documents mentioned in the checklist as and when deemed necessary.
- xi. Government may change any terms and conditions in the guidelines, forms and checklists from time to time as and when deemed necessary.
- xii. Government has the right to charge an online processing fee per application.
- xiii. The URL for submission of application for EC and other incentives shall be <https://itpolicy.assam.gov.in>

- xiv. In case of portal not being in operation due to any technical, functional or any other reason, the Administrative/Senior most Secretary, Information Technology may allow offline processing of cases for a period by passing an order in writing.

## **6 Procedure for obtaining Incentives**

### **6.1 Rebate on Land Cost**

- a. Application for claiming incentive of rebate on cost of land, must be made as per Annexure 7.
- b. Application for rebate on cost of land shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- c. Copies of documents indicated in the form shall be submitted online along with the application.
- d. For the purpose of assessing the investment in the project, capital investment in land, building, plant and machinery, electrical installation etc, as indicated in the form, will be considered.
- e. The applicant / unit have to ensure that the land, on which they are claiming the incentive, should be only used for the commercial activity of the unit, against which the incentive would be granted by the State. No part of the land can be used for any other activity and not it can be sold or leased, without the prior approval of the EC.
- f. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officers may also ascertain the quantum of Subsidy on Land cost.
- g. On receipt of enquiry report in respect of eligibility as well as quantum of eligible rebate on the cost of the land, the Director, IT shall place the proposal before the committee headed by Senior most Secretary, IT and thereafter, the proposal would be placed to the EC for consideration.
- h. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.
- i. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy 2017, Assam.

### **6.2 Registration and Stamp Duty**

- a. Application for claiming incentive on registration and Stamp duty will be as per Annexure 8.
- b. Application for the incentive on registration and Stamp duty shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- c. Copies of documents indicated in the form shall be submitted online along with the application.

- d. The applicant / unit have to ensure that the land, on which they are claiming the incentive, should be only used for the commercial activity of the unit, against which the incentive would be granted by the State. No part of the land can be used for any other activity and not it can be sold or leased, without the prior approval of the Empowered Committee.
- e. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officer may also ascertain the quantum of the Incentive and submit his enquiry report.
- f. On receipt of enquiry report in respect of eligibility as well as quantum of eligible incentive, the Director, IT shall place the proposal before the committee headed by Senior most secretary, IT and thereafter, the proposal would be placed to the EC for consideration.
- g. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.
- h. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

### 6.3 Lease Rental Subsidy

- a. Application for claiming incentive on lease rental will be as per Annexure 9.
- b. Application for the incentive on lease rental shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- c. Copies of documents indicated in the form shall be submitted online along with the application. The applicant has to also furnish the details of employment provided along with necessary EPF/ESI and Tax deduction certificates as well as the total number of man month, clearing indicating the duration of engagement of the employee and other details as needed.
- d. The applicant / unit have to ensure that the leased space, on which they are claiming the incentive, should be only used for the commercial activity of the unit, against which the incentive would be granted by the State. No part of the leased space can be used for any other activity and not it can be leased further, without the prior approval of the EC.
- e. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officer may also ascertain the quantum of the Incentive and submit his enquiry report.
- f. On receipt of enquiry report in respect of eligibility as well as quantum of eligible incentive, the Director, IT shall place the proposal before the committee headed by Senior most secretary, IT and thereafter, the proposal would be placed to the EC for consideration.
- g. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the

Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.

- h. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

#### 6.4 Power Tariff Rebate

- a. Application for claiming incentive on lease rental will be as per Annexure 10.
- b. Application for the incentive on power tariff rebate shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- c. Copies of documents indicated in the form shall be submitted online along with the application. The applicant has to also furnish the details of employment provided along with necessary EPF/ESI and Tax deduction certificates as well as the total number of man month, clearing indicating the duration of engagement of the employee and other details as needed.
- d. The applicant / unit have to ensure that the power consumption, on which the incentive is claimed, should be only used for the commercial activity of the unit. It cannot allow consumption of the power for other purposes- like staff quarters etc.
- e. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officer may also ascertain the quantum of the Incentive and submit his enquiry report.
- f. On receipt of enquiry report in respect of eligibility as well as quantum of eligible incentive, the Director, IT shall place the proposal before the committee headed by Senior most Secretary, IT and thereafter, the proposal would be placed to the EC for consideration.
- g. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.
- h. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

#### 6.5 Production Incentive for AVGC Sector

Companies/units/firms registered in Assam that have:

- i. Produced animation films of 60 minutes and above, and / or
- ii. Produced animated episodic series of 13 episodes and above, for TV/VOD/SVOD platforms, and / or
- iii. VFX Production (10 minutes & above) for any - VFX Theatrical Released film, and / or

Will be eligible to apply for a reimbursement of 50% of the qualified production expenditure. This incentive is applicable for either content produced by the company and marketed in their brand name, or for content produced for another production house under a defined service contract.

The allowable production expenditure is **Manpower cost, Materials & Print and Professional Services** incurred by the production house or content creator during the pre-production / production / post-production activities, subject to the following definitions:

- cost of personnel working on the project / production
- costs incurred for hire of studio and office space and utilities
- hire of equipment / subscription fees for software used for the defined activity

The following information must be included with each application form:

- Formal purchase order / contract clearly outlining the scope of work and costs involved
  - Approved auditor's certificate verifying the contract and the qualified expenditure incurred on the project as per Form 11C
  - A copy of the completed production or sample footage
  - Contract completion sign-off /letter confirming final delivery / acceptance by client for service contracts
  - Proof of release in public domain (theatrical / broadcast / SVOD stream etc.) in case of self / co-production of the content
  - Statutory declaration as given alongside this guideline (Form 11B)
- a. Application on prescribed Form 11A for the reimbursement of expenses incurred in making animation films/ animated episodic series/ VFX Production along with listed documents is required to be submitted to the Directorate of Information Technology, Electronics & Telecommunication (DITEC), Assam in prescribed format in online mode only within 3 month of the production.
  - b. Copies of documents indicated in Annexure 11 shall be submitted online along with the application for Incentive for AVGC Sector.
  - c. The Director shall place the proposal before the EC for consideration on verification of the:
    - i. Animation films/Animated episodic series / VFX Production / online and / or mobile games,
    - ii. CA/Auditor's certificate of Expenditure (Form 11C) and
    - iii. Copy of the contract/bills and proof of payment thereof.
  - d. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication (DITEC), Assam or through an authorized officer(s) as the case may be.
  - e. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

## 6.6 Incentive for Patent Assistance

The State Government intends to promote the regulation of patents among the enterprises and protect their innovation in the era of globalization or secure their rights over their traditional product / process and have, thus, made provision for grant of financial assistance on grant of patent registration.

- a. Application on prescribed Annexure 12A & 12B for the reimbursement of expenses incurred in acquiring patent registration along with listed documents is required to be submitted to the Directorate of Information Technology, Electronics & Telecommunication (DITEC), Assam in online mode only within 3 month of the acquiring patent.
- b. Copies of documents indicated in the form shall be submitted online along with the application for Incentive for Patent Assistance in ICT Field.
- c. The Director shall place the proposal before the EC for consideration on verification of the:
  - i. Patent Registration certification,
  - ii. CA certificate of Expenditure and
  - iii. Copy of the bills raised by certifying agency and proof of payment thereof.
- d. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication (DITEC), Assam or through an authorized officer(s) as the case may be.
- e. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

## 6.7 Incentive on E-Waste Management

- a. Application for claiming incentive on e-Waste management will be as per Annexure 13.
- b. Application for the incentive on e-Waste management shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- c. Copies of documents indicated in the Annexure 13 shall be submitted online along with the application. The applicant has to also furnish the details of expenditure on admissible items (newly purchased and with Invoice) along with supplier details, transaction details etc, as per the prescribed format along with the certificate from the Chartered Accountant. The enquiry officer of DITEC has the right to check all the transactions used for purchasing the admissible items.
- d. The unit has to also provide the employment details along with necessary EPF/ESI and Tax deduction certificates as well as the total number of man month, clearing indicating the duration of engagement of the employee and other details as needed.
- e. The applicant / unit have to ensure that the admissible items on which incentive is being claimed will be only used for commercial activity of the unit and cannot be leased or used for any other commercial activity.
- f. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officer may also ascertain the quantum of the Incentive and submit his enquiry report.
- g. On receipt of verification report in respect of eligibility as well as quantum of eligible incentive, the Director, IT shall place the proposal before the committee headed by



Senior most secretary, IT and thereafter, the proposal would be placed to the EC for consideration.

- h. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.
- i. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

## 6.8 Capital Subsidy

- a. Application for claiming incentive on Capital Subsidy will be as per Annexure 14.
- b. Application for the incentive on Capital Subsidy shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- c. Copies of documents indicated in the form shall be submitted online along with the application. The applicant has to also furnish the details of expenditure on admissible items (newly purchased and with Invoice) along with supplier details, transaction details etc, as per the prescribed format along with the certificate from the Chartered Accountant. The enquiry officer of DITEC has the right to check all the transactions used for purchasing the admissible items.
- d. The unit has to also provide the employment details along with necessary EPF/ESI and Tax deduction certificates as well as the total number of man month, clearing indicating the duration of engagement of the employee and other details as needed.
- e. The applicant / unit have to ensure that the admissible items on which incentive is being claimed will be only used for commercial activity of the unit and cannot be leased or used for any other commercial activity.
- f. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officer may also ascertain the quantum of the Incentive and submit his enquiry report.
- g. On receipt of enquiry report in respect of eligibility as well as quantum of eligible incentive , the Director, IT shall place the proposal before the committee headed by Senior most secretary, IT and thereafter, the proposal would be placed to the EC for consideration.
- h. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.
- i. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

The detailed guidelines for claiming the incentive on R&D, separate guidelines and necessary forms will be issued later.

### 6.9 Special Incentive (Specially Abled)

- a. Application for claiming incentive on Specially Abled as per Annexure 15.
- b. The unit has to provide continuous employment for 3 years to Specially Abled employees for claiming this incentive.
- c. Application for the incentive on Specially Abled shall be submitted to the Directorate of Information Technology, Electronics & Telecommunication, Assam in prescribed format in online mode only.
- d. Copies of documents indicated in the form shall be submitted online along with the application.
- e. The unit has to also provide the employment details along with necessary EPF/ESI and Tax deduction certificates as well as disability certificate of each employee, issued by a competent Authority, along with the Chartered Accountant certificate.
- f. Physical verification of the unit may be done by authorized representative of Directorate Information Technology, Electronics & Telecommunication. Besides Physical Verification of the unit, the enquiry officer may also ascertain the quantum of the Incentive and submit his enquiry report.
- g. On receipt of enquiry report in respect of eligibility as well as quantum of eligible incentive, the Director, IT shall place the proposal before the committee headed by Senior most secretary, IT and thereafter, the proposal would be placed to the EC for consideration.
- h. On receipt of the fund, the competent authority shall release the incentives to the units through their respective Bank account as per chronology of the list. Prior to release of incentive, field verification shall be carried out through an officer of the Directorate Information Technology, Electronics & Telecommunication or through an authorized officer(s) as the case may be.
- i. The unit shall submit an undertaking as prescribed before release of any grant under the IT & Electronic Policy.

**Annexure 1**

**Form 1A: Eligibility Certificate for New Unit  
APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE**

1	Details of the Unit	
1a.	Name of the Unit	
1b.	Address with contact details (Phone number, Mobile number and email id)	
1c.	Registered Head Office	
1d.	PAN Number of the Unit	
1e.	Tax Registration details viz. GST/ TAN etc.	
2	Registration Details	
2a	Constitution: Proprietor / Partnership / Private Limited Company / Public Limited Company / Co-operative Society / Trust / State Government Corporation / any other legal entity	
2b	Registration No. & Date under any Act (M-SIPS, NEIDS 2017, NEBPS, etc)	
3.	Name(s), permanent Address (es) and PAN(s) of the Proprietor / Partners/ Directors / Managing Director / Secretary / President/ Chairman / CEO / Trustee etc.	
4.	UAM No. and date	
5.	Date of Commencement of Commercial Production / services rendered	
6.	Trade License Details of Municipal Authority (if located outside Tech City/IT Park)	
7a	Category of the industry/unit (IT, ITeS, ESDM, AVGC, E Waste Management)	

7b	Products manufactured / Services rendered	
7c	Category: MSME /Large	
8.	<b>Details of Land/ Building</b>	
8a	In case of land leased by Govt./Govt. agency/SPV: Number, provide date of Allotment Letter issued by Govt./ Govt. Agency for land or shed and Name of the allotting Authority.	
8b	In case of own land/building/ apartment: Registration details, provide date of Registration of the Land / Apartment Purchase Deed and Dag Number, Patta Number, Revenue Village, Mauza, and District, Municipal Property Tax details	
8c	In case of Rented Property, provide date of Registered Rent Agreement	
9.	<b>Details of Factory Building</b>	
I	If operation from Own Building :	
a.	Dates of starting and completion of the civil construction works	
b.	Total area constructed and utilized	
c.	Cost of construction	
II.	If operation from building allotted by the Government Agency/Lease hold or Rented:	
a.	Number and date of Allotment Letter issued by Govt./ Govt. Agency for land and shed and Name of the allotting Authority	
b.	Number and date of Registered Lease / Rent Agreement and period of validity	
10.	<b>Fixed Capital Investment (Gross Value in INR)</b>	
a.	Land	
b.	Site Development	
c.	Building	
i.	Factory Building	
d.	Plant and Machinery	
i.	Basic value including taxes, insurance etc.	

ii.	Installation / erection charges			
e.	Electrical installation			
i.	Drawal of power line			
ii.	Internal electrification			
iii.	DG set			
f.	Miscellaneous fixed assets (in details)			
g.	Preliminary and pre-operation expenses capitalized			
	Total Cost of Fixed Capital Investment			
11.	Sources of Finance (in INR)			
a.	Promoter's / Partners' contribution			
b.	Paid up Capital			
c.	Loan from Bank / Financial Institution			
d.	Unsecured Loan			
e.	Other source (to be specified)			
	Total Source of Finance			
12.	Loan details			
	Name(s) of Bank/ Financial Institution	Type of loan (Term/ Working / Overdraft)	Sanction Letter No. and Date	Amount Sanctioned
a.				
	Total			
13.	Details of Power Connection			
a	If Sanctioned Load, provide sanction Letter no. and Date of sanction			
b	If Connected Load, provide Date of Connection			
14.	Details of the Production / Service Rendered			
a	Product(s) Manufactured (in case of ESDM/AVGC)	Quantity	Value in INR	

b.	Service(s) Rendered (in case of IT/ITeS/E Waste Management)		Quantity		Value in INR		
15.	Details of Raw Material (s) for Product(s)						
Sl. No	Item(s)	Raw Material required on 100% Annual Installed Capacity		Sources of Raw Material (s)			
		Quantity	Value in Rs.	Within the State of Assam	Outside the State of Assam		
16.	Details of Sales of Finished Product(s) / Service(s)						
Sl. No.	Item(s)	Product(s)/ Service(s) sold during the last Financial Year / since the date of commencement of commercial production/service to the date of submission of the application				Remarks	
		Within the State of Assam		Outside the State of Assam			
		Quantity of Products/ Services	Total Value in INR	Quantity of Products/ Services	Total Value in INR		
17(a)	Details of Direct Employment						
Sl. No	Category	Total Employment (Nos.)		Remarks, if any			
A	Core						
B	Non-Core						
C	R&D						
	Total						
17(b)	Details of in-direct Employment (Under the provision of Contract Labour Act etc.)						
Sl. No	Category	Total Employment (Nos.)		Remarks, if any			

A	Core		
B	Non-Core		
Total			
18.	Incentives required under the IT & Electronic Policy of Assam 2017	1.	
		2.	
		3.	
		.	
		n.	

19. Declaration:

I hereby solemnly declare that the information furnished in this application for grant of Eligibility Certificate under the IT & Electronic Policy of Assam 2017 is correct and true to the best of my knowledge and belief.

Signature and Seal of the applicant

Place:

Name:

Date:

Designation:

**Annexure 1: Checklist: 1A****Eligibility Certificate (New Unit)**

Self-Certified copies of the documents to be submitted along with the EC application

<b>1a</b>	<p><b>Details of the Constitution of the Firm/Company/Society</b> In case of a Partnership unit</p> <ul style="list-style-type: none"> <li>i. Registered Deed of Partnership</li> <li>ii. General Power of Attorney</li> <li>iii. List of partners with PAN No.</li> </ul>
<b>b</b>	<p>In case of Co-operative Society/SHG/NGO</p> <ul style="list-style-type: none"> <li>i. Registration certificate from the Joint Registrar / Assistant Registrar of Co-Operative Society / Registrar of Firms &amp; Societies.</li> <li>ii. Article of Memorandum of Association / By-Laws</li> <li>iii. Resolution of the General Body Meeting for Registration</li> </ul>
<b>c</b>	<p>In case of a Company</p> <ul style="list-style-type: none"> <li>i. Registration certificate under the concerned Act</li> <li>ii. Memorandum and Articles of Association</li> <li>iii. List of Directors</li> <li>iv. Company PAN and GST details</li> </ul>
<b>2.a</b>	Copy of Acknowledgement of UAM
<b>2.b</b>	Trade License
<b>3</b>	Project Feasibility Report / DPR
<b>4</b>	<b>Land Details of the Firm/Company</b>
<b>a</b>	<p>In case of own land</p> <ul style="list-style-type: none"> <li>i. Purchase deed / gift deed / any other document to establish ownership.</li> </ul>
<b>b</b>	<p>In case of industrial land / shed allotted by any Government Agency/SPV</p> <ul style="list-style-type: none"> <li>i. Deed of Agreement</li> <li>ii. Up to date rent receipt</li> </ul>
<b>c</b>	<p>In case of lease hold from private owner</p> <ul style="list-style-type: none"> <li>i. Notarized Lease deed Agreement</li> </ul>
<b>d</b>	<p>In case of Government land / plot allotted by Government</p> <ul style="list-style-type: none"> <li>i. Allotment letter with up-to-date premium payment receipt.</li> </ul>
<b>5</b>	<p><b>Building Details of the Firm/Company</b> Civil Estimate and Completion certificate to be counter signed by a Civil Engineer (not below the rank of Assistant Engineer) from any State/Central Government department / Chartered Engineer (recognized by Institute of Engineers).</p>



	Engineer Certificate shall be submitted as per Annexure 2A and Statement of cost of Civil works as per Annexure 2B.
<b>6</b>	Sanction letter (s) from the Financial Institution / Banks / Government Organization for Term Loan / WC.
<b>7</b>	Certificate on disbursement of Term loan from Bank / Financial Institution
<b>8</b>	Statement of Plant & Machinery / Equipment / other assets with all bills / Challans / vouchers / money receipts etc. as per Annexure 3.
<b>9</b>	Documents on Power (applicable for units outside IT parks): i. Power Sanction letter(s) ii. Test Report on Electrical Installation, energy meter, CTPT etc. approved by authority concerned. iv. Installation report of DG set from Chief Electrical Inspector cum Adviser, Assam, wherever applicable. v. First Electricity Bill and Payment Receipt.
<b>10</b>	Certificate from a Registered Chartered Accountant for fixed capital investment & sources of finance as per Annexure 4.
<b>11</b>	List of Employees (based on the daily Attendance Register of the unit) as per Annexure 5.
<b>12</b>	Agreement / MOU executed with the organization providing Technical Know-how and Quality Certification obtained, if any.
<b>13</b>	MOU for franchise, if any.
<b>14</b>	No Objection Certificate/Trade License from the Local Body / Authority.
<b>15</b>	NOC / Consent from the Pollution Control Authorities.
<b>16</b>	Copy of Registration Certificate under GST Act
<b>17</b>	PAN & TAN of the unit and promoter(s) and latest Income Tax Clearance / Return of the unit duly acknowledged by the Authority concerned.
<b>18</b>	Appraisal Report of Bank / Financial Institution
<b>19</b>	Bank Statements of the Term Loan account/other accounts from where cheques etc. have been issued to suppliers of machinery /other assets etc. of the unit.
<b>20</b>	Valuation report from CBDT approved value on - i. Fabricated Machinery/ Machinery Fabricated at site ii. Civil Works forming an integral part of the machinery installed in the factory.
<b>21</b>	Other Registration / Permission / License / NOC etc. required for establishing and running of the unit e.g. Excise Registration, Service Tax Registration, Factory License etc., as applicable.
<b>22</b>	Capacity Assessment Certificate (if applicable)

**Annexure 2****Form 2A: Engineer's Certificate**

I hereby certify that against an estimated value of Rs. (.....) (in words) on the Building and other civil construction works of M/s. .... located at ..... having Production / Service activity ..... has completed Civil Construction as shown below:

Sl. No	Particulars	Date of Starting	Date of completion	Assessed Value	Remarks
	Factory / Institution Building and other civil construction works directly connected to manufacturing/ service activities of the unit				
	Office Building, Labour Quarter and other civil construction works not directly connected to manufacturing / service activities of the unit				

Date:

Place:

Signature of the Engineer

Name :

Designation:

Seal :

**Annexure 2****Form 2B: Statement of Actual Cost of Civil Works****(All category of units including New/Existing)**

- A. Date of Acknowledgement of UAM  
B. Date of production:

Sl. No.	Item/s	Name of the Supplier/ Contractors	Bill No. and Date	Amount of Bill (in INR)	Mode of Payment	Remarks

Date:  
Seal  
Place:

Signature of the Applicant with

Encl: Documentary evidence of payment receipt

## Annexure 3

### Form 3A: Statement of Investment on Plant & Machinery & other Assets

(Eligibility Certificate under IT & Electronic Policy 2017)

Sl. No.	Name of the Plant & Machinery / other assets	Name and address of the supplier	Mode of transportation	Particulars of dispatch documents	Supplier's Bill No. with date & e-Way Bill Number	Basic cost of machinery/other assets with taxes, insurance etc.
1	2	3	4	4a	5	5a

Payment Details	Cheque/DD/RTGS/NEFT No. etc.	Money receipt	Name and address of the carrier	Freight for carrying the machinery/other assets	Payment details	Name and address of the Insurance Company covering risk in transit
5b	5c	5d	6	6a	6b	7

Insurance premium paid	Payment details	Total amount in Rs. (Basic cost, freight and insurance)	Date of commissioning of the machinery/other assets	Any other particulars
7a	7b	8	9	10

I hereby certify that Plant & Machinery and other equipment procured are for the purpose of Assembly/manufacturing of products/services and are not second-hand and not refurbished. I also certify and attach OEM declaration that the equipment are not end-of-life equipment.

Signature on behalf of the unit

Note: To be Countersigned by CA

**Annexure 4****Form 4A: Certificate from the Registered Chartered Accountant  
(New Unit-all categories)**

I hereby certify that M/s.....(name and address of the unit), has made the following capital investment in their unit for manufacturing / rendering of services of..... .The unit started commercial production / rendering of services of ..... with effect from..... and the actual cost till date of commercial production on ..... is as follows:

Sl. No.	Particulars	Gross Value of investment (in INR)
1	Land (including registration fees and stamp duty)	
2	Land Development	
3	Building/Space	
a.	Factory/Institutional Building	
b.	Office Building	
4	Plant and Machinery/Equipment's	
a.	Basic Value including taxes, insurance etc.	
b.	Transportation/loading/unloading charges	
c.	Installation/erection charges.	
5	Accessories	
6	Electrical Installation	
a.	Access of Power line	
b.	Internal Electrification	
c.	DG set	
7	Preliminary & pre-operational expenses capitalized	
8	Miscellaneous fixed assets	
Total		

**A. Source of Finance**

- I. Promoter's contribution/partners' capital :  
 II. Term Loan from Bank/financial institution :  
 III. Unsecured Loan :  
 IV. Any other sources (to be specified) :

Total: \_\_\_\_\_

**B. Details of Promoter's/ Partners' Capital** (Attach additional sheet, if required)

Name	PAN No.	Mode of payment(Cheque / DD etc. with No.& date)	Amount (in INR.)

**C. Details of Unsecured Loan** (*Attach additional sheet, if required*)

Name	PAN No.	Mode of payment(Cheque/DD etc. with No.& date)	Amount (in INR.)

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

Date:

Signature of the Chartered Accountant

Place:

Registration No. :

Seal:

**Annexure 5****Form 5A: List of Employees**

Sl. No	Name of the Employee	Designation	Home Address and Contact Number	Date of Joining	Date of Resignation	Engagement (No. of Months)	Employed for Core / Non-Core/R&D Business	Monthly Salary (in INR)

Date:

Signature of the Applicant with Seal

Place:

N.B: Copy of EPF/ESI or insurance deposit receipt to be furnished

## Annexure 6

## Format: Eligibility Certificate for New Units



GOVERNMENT OF ASSAM

DIRECTORATE OF INFORMATION TECHNOLOGY, ELECTRONICS AND COMMUNICATION

**ELIGIBILITY CERTIFICATE  
(FOR NEWUNIT)  
IT & ELECTONIC POLICY OF ASSAM 2017**

EC No. ....

Dated .....

Certified that M/s .....bearing UAM No. ....dated .....is granted Eligibility Certificate for claiming incentives under the IT &Electronic Policy of Assam 2017 and claiming Tax Exemptions under the Notification of Taxation Department ..... This Certificate is valid for the Period starting from ..... and ending on .....

**Particulars of the Unit:**

1	Name of the Unit		
a.	Office Address		
b.	Factory Address		
c.	PAN No. of the Unit		
2.	Constitution of the Unit		
3.	Name(s), permanent Address(es) and PAN(s) of the Proprietor / Partners/Directors / Managing Director / Secretary / President/ Chairman / CEO / Trustee etc.		
4.	UAM No. and Date		
5.	Date of Commencement of Commercial Production/Rendering of services		
6a.	Category : MSME/ Large		
6b.	Type: Manufacturing (ESDM) / IT/ ITeS/E Waste Management/AVGC		
7.	Fixed Capital Investment (Gross Value) (in INR)	Investment Made	Investment considered Eligible for E.C.
a.	Land		
b.	Site Development		
c.	Building		
i	Factory Building		
ii	Office etc.		
D	Plant and Machinery		



I	Basic Value with taxes, insurance etc			
li	Transportation / loading / unloading charges			
iii	Installation / erection charges			
e.	Equipment, accessories, components, fittings			
f.	Electrical Installation			
I	Drawal of power line			
li	Internal Electrification			
lii	DG set			
g.	Miscellaneous Fixed Assets (in details)			
h.	Preliminary & pre-operational Expenses capitalized			
	Total			
8.	Details of the Production /Service Rendered			
	Sl. No.	Product(s)	Annual Installed Capacity	
			Quantity	Value in Rs.
9.	Details of Raw Material(s)			
	Sl. No.	Item(s)	Raw Material required on 100% Annual Installed Capacity	
			Quantity	Value in Rs.
10.	Details of Employment:			
	Sl. No.	Category		
ii.	Non- Core Employees			
iii.	R&D			
	Total			
11.	Incentives approved under the IT & Electronic Policy of Assam 2017:			
Sl. No.	Incentives		Period of Validity	
12.	Date of approval under the IT & Electronic Policy of Assam 2017 for granting Eligibility Certificate			:

Signature of the Competent Authority

Date :

Designation :

Place :

Office :

Office Seal

**Annexure 1: Form 1B****(Non-Judicial Stamp Paper of Rs.20/-)****UNDERTAKING**

I.....Sri / Smt.  
..... son / daughter / wife of  
Sri/Late..... age ..... years,  
resident of..... (Full Address) Managing  
Director/ Managing Partner/ Proprietor/Authority holder of M/s.  
.....  
..... registered office at ....., factory /  
Institutional Building located at  
..... (Full Address) in the district of  
.....having manufacturing/service activities of  
..... having received today a sum of Rs.  
.....(In words) only by cheque/BD receipt of which I hereby acknowledge as  
the..... (incentive) under  
the IT & Electronic the Policy of Assam 2017 for my/our unit carrying under the name & style  
of M/s..... here in after referred to  
as "Enterprise/ Unit" and I on behalf of the unit give the following undertaking for the said  
grant/subsidy.

1. That, I, on behalf of the unit shall maintain detailed statistics/account of production and utilization of raw materials /consumables and finished products disposed of / service rendered and shall keep such statistics/accounts open for inspection on request from the implementing agency.
2. That in case of the grant/subsidy has been obtained by us by misrepresenting of essential facts/furnishing false information or any other condition mentioned in the general conditions of the policy to recover the incentives claimed. I shall refund the grant/subsidy if it is claimed by the implementing agency after I be given an opportunity of being heard.
3. That in case, any over payment is made due to wrong calculation or misinterpretation of the rule or otherwise, the same amount shall be refunded by us or shall be adjusted against future grant/subsidy due, as and when demanded by the implementing agency. That I shall fulfil the conditions laid down in the IT & Electronics Policy of Assam 2017.
4. That I shall abide by all the rules and regulation as stipulated under the Assam IT and Electronic Policy, 2017 also any modification thereof, in due course.
5. That I shall utilize the grant/subsidy for the purpose for which it is given and furnish a certificate of its utilization to the implementing agency within a period of 3 (three) months from the date of receipt of payment of the grant/subsidy.

6. In case, our unit gets closed or sold out or handed over to any other parties before the expiry of the validity period mentioned in the MOU/Agreement executed with the organization providing Technical Know-how/Quality Certification of its product, process etc., I or my successor(s) shall be personally liable to refund the Subsidy.
7. That I hereby certify that Plant & Machinery and other equipment procured are for the purpose of Assembly/manufacturing of products/services and are not second-hand and not refurbished; I also certify and attach OEM declaration that the equipment are not end-of-life equipment for the unit to claim any incentives under the IT & Electronics Policy of Assam, 2017.

Date:

Place:

Signature of the Executants

Witnesses.

Office seal

1.

2.

**Annexure 7****Application for claiming incentive on Rebate of Land Cost**

<b>Sl. No.</b>	<b>Description</b>	<b>Detail</b>
1	EC No.& date issued to the unit	
2	Total area of the land purchased	
3	Complete address of the purchased land	
4	Cost of the purchased land	
5	Cost of the purchased land as per notified circle rate notified rate (in case of land outside the IT Park) or Cost notified by the Information Technology Department, Government of Assam for IT Park/Tech City.	
6	<b>Land Utilization</b>	
6.1	Total Area	
6.2	Area of Office Building	
6.3	Area allocated to Garden, Staff residence, Canteen, Parking, roads etc.	
7	Total amount of incentive claimed	

**DECLARATION**

I/ We the promoters / applicants who have signed below declare that the information, documents, representations made during the process of company registration is true & correct to the best of my knowledge and belief and nothing material has been concealed. I / We further confirm that I am duly authorized to submit this application; and that all the particulars mentioned above are abide by all the conditions contained in the Guidelines and any future amendments thereto/directions/orders/regulations that the State Government may lay down/issue or any other law as may be applicable. Further if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted will be refunded by me/us to the Government along with the penalty decided by the Government.

**Date:****[Signature of Promoter / Director]****Place:**

**Checklist****List of Documents to be Furnished:****1. Land details**

- a. In case of **own land**: Purchase deed/gift deed/any other document to establish ownership. Receipt of all payments made
- b. If from **Govt. Agency**: Copy of Allotment letter/ Agreement with up to date payment receipts
- c. In case of **lease hold** land from private owner: Furnish copy of Notarized Lease deed Agreement and documentary evidence of payment made
- d. Approved copy of land development plan
- e. Engineers certificate as prescribed in the policy
- f. CA certificate as prescribed in the policy.
- g. Notified rate of the land by IT Department (land inside notified IT Park) or Circle rate (land outside IT Park). Necessary certificate to be obtained from the concerned office accordingly.

**2. Copy of earlier sanction orders**

3. Sanction letter from Bank /Financial institution on Term Loan (if any).

**4. NOC from Local Body/Authority**

5. NOC /Consent to Operate from Pollution Control Board( if applicable).In case, issue of NOC / Consent to Operate is delayed, the unit may furnish the Money Receipt / acknowledgement against deposit of necessary fee at PCB.

5. Eligibility Certificate under IT & Electronic Policy, 2017 issued by Government.

**Annexure 8****Application for claiming incentive on Registration, Stamp Duty  
Concession**

<b>Sl. No.</b>	<b>Description</b>	<b>Detail</b>
1	EC No.& date issued to the unit	
2	Registration Fee:	
3	Stamp Duty Fee:	
4	Conversion Fee: (only for IT Park Developers)	
5	Total amount of Fee paid:	
6	Total amount of Incentive Claimed	

**DECLARATION**

I/ We the promoters / applicants who have signed below declare that the information, documents, representations made during the process of company registration is true & correct to the best of my knowledge and belief and nothing material has been concealed. I / We further confirm that I am duly authorised to submit this application; and that all the particulars mentioned above are abide by all the conditions contained in the Guidelines and any future amendments thereto/directions/orders/regulations that the State Government may lay down/issue or any other law as may be applicable. Further if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted will be refunded by me/us to the Government along with the penalty decided by the Government.

**Date:****[Signature of Promoter / Director]****Place:**

**Checklist**

1. Copy of the Registration Certificate
2. Copy of land documents/records
3. If the Land Procured is not within the IT Park/Tech City, a copy of land conversion order issued by Revenue Department and Copy of receipt/challan as proof of payment made towards land conversion charges  
Or  
Land Agreement made with Tech City/IT Park authority
4. Copy of Project Report, duly signed by the promoter
5. Copy of Eligibility Certificate
6. Copy of Stamp Duty fee paid on sale, lease and transfer of property
7. Copy of Registration fee paid on sale, lease and transfer of property
8. Copy of Transfer Duty fee paid on sale, lease and transfer of property
9. Copy of Layout map showing the land utilization in respect of individual enterprises

**Annexure 9****Application for Claiming Incentive for Lease Rental Subsidy**

<b>Sl. No.</b>	<b>Description</b>	<b>Detail</b>
1	EC No.& date issued to the unit	
2	Complete address of the rented premises	
3	Name of the Landlord and address	
4	PAN card number of Landlord	
5	Area of the rented premises	
6	Total rental paid / month	
7	Amount of rental as per the approved rate as per Government	
8	Total number of Core Employees	
9	Total amount of incentive claimed	

**DECLARATION**

I/ We the promoters / applicants who have signed below declare that the information, documents, representations made during the process of company registration is true & correct to the best of my knowledge and belief and nothing material has been concealed. I / We further confirm that I am duly authorised to submit this application; and that all the particulars mentioned above are abide by all the conditions contained in the Guidelines and any future amendments thereto/directions/orders/regulations that the State Government may lay down/issue or any other law as may be applicable. Further if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted will be refunded by me/us to the Government along with the penalty decided by the Government.

**Date:****[Signature of Promoter / Director]****Place:**



**Checklist****List of Documents to be Furnished:**

1. Lease rental agreement copy with PAN card of the landlord and land revenue payment receipts or Lease Agreement with IT Park/Tech City authorities clearly showing area and rate
2. Certificate / document of approved Government rental rate.
3. Money receipts, duly issued by the landlord with revenue stamp.
4. Transaction details (Cheque no/ transaction id)
5. Statement of Manpower with details of EPF/ESI/Tax etc as prescribed in the policy.
6. Upto date Municipal Property Tax receipt of Land Lord/ Building Owner.

**Annexure 10**  
**Application for claiming incentive Power Tariff Rebate**

Sl. No.	Description	Detail
1	EC No. & date issued to the unit	
2	Detail of Power Connection	
3	Sanctioned Load, Sanction Letter No. & Date	
4	Connected Load and Date of Connection	
5	Name of the Consumer and Consumer No.	
6	Period for which Subsidy is being claimed	
7	No. of Units (kWH) consumed (Furnish month wise bills and payment receipt)	
8	Name of the Company from where power is purchased	
9	Total amount of incentive claimed	

**DECLARATION**

I/ We the promoters / applicants who have signed below declare that the information, documents, representations made during the process of company registration is true & correct to the best of my knowledge and belief and nothing material has been concealed. I / We further confirm that I am duly authorised to submit this application; and that all the particulars mentioned above are abide by all the conditions contained in the Guidelines and any future amendments thereto/directions/orders/regulations that the State Government may lay down/issue or any other law as may be applicable. Further if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted will be refunded by me/us to the Government along with the penalty decided by the Government.

Date:

[Signature of Promoter / Director]

Place:

**Checklist**

1. Copy of the Eligibility Certificate
2. Copy of sanction letter indicating sanctioned load from concerned authority
3. Original Bills and payment receipts
4. Details of employees with EPF/ESI and tax deducted

### Annexure 11

#### Application Form for Production Incentives for AVGC Sector (11A)

Sl No.	Description	Details
1	EC No. and date issued to the unit	
2	Type of Company:	Indian / Multinational/Indian Subsidiary of Global Company
3	Application for Incentive (Tick Whichever is applicable)	<input type="checkbox"/> Animated FeatureFilm <input type="checkbox"/> Animated Episodic Series <input type="checkbox"/> Online/mobile games <input type="checkbox"/> VFX Production
4	Details of the Project including Scope of Work (as per attached contract):	
5	Date of Commercial Release of the Production/ Contract Completion:	
6	Total Project Cost:	
7	Details of Qualified Expenditure:	
A	Production Costs:	
B	Manpower Costs:	
C	Other Costs:	
8	Details of previous incentive, if any:	
9	Last Application filing date, if any	

**Declaration:** I / We hereby solemnly declare that the information furnished in this application for claiming various incentives under the IT & Electronic Policy of Assam, 2017 are correct and true to the best of my / our knowledge and belief.

Place:

Date:

Signature & Seal of the applicant(s)

**Annexure 11****Statutory Declaration for Production Incentives for AVGC Sector  
(11B)**

I, (full name) .....S/o /  
D/o / W/o / H/o..... Managing Director /Director  
/Proprietor /Partner / Authorized Representative of M/s.  
.....Complete  
address), do hereby solemnly affirm and declare that all information and documents  
provided by me / us and the particular stated above in the application are true and correct to  
the best of my knowledge, information and belief.

Place :

Date:

Signature & seal

**Checklist**

1	EC No. and date issued to the unit.
2	Purchase order / contract highlighting the scope of work and associated costs
3	Approved auditor's certificate verifying the contract and the qualified expenditure incurred on the project (Form 14B)
4	A copy of the completed production or sample footage
5	Contract completion sign-off / letter confirming final delivery and acceptance by client for service contracts
6	Proof of release in public domain (theatrical / broadcast /SVOD stream etc.) in case of self / co-production of the content
7	Proof of the total number of downloads made on iOS App Store/ Google Play Store / Online PC based and other platforms

**Annexure 11****Certificate from Auditor's / Chartered Accountant in respect of Purchase Order / Contract on Qualified Expenditure incurred on Animated Episodic Series / Animation Films / VFX Production / online games (on a CA letter head) (11C)****To whom it may concern**

The document & records of M/s ..... with their regd. Office at..... and factory located at ..... and Registration no. .... dated ..... in respect of the expenditure incurred on production of Animated Episodic Series / Animation Films / VFX Production / online games have been verified, and it is certified that the said company have incurred a total expenditure of Rs. .... (Rupees ..... ) towards, (including Manpower cost, Materials & Print and Professional Services etc.) as per the following details of payments.

Details of payments amount paid (in rupees)

- a) Manpower Cost.....
- b) Material & Printing Cost .....
- c) Professional Service .....
- d) Others, if any.....
- Total .....

AND

Verified from the books of accounts of above firm that the total investment on production of Animated Episodic Series / Animation Films / VFX Production / online games of the unit as on date..... stands as Rs..... (Rupees ..... )

Name & signature of the Chartered Accountant with  
stamps & CA membership number

Dated .....

Payment at (a) to (d) above should be supported by copies of receipts of payments made to the respective heads duly attested. The payment receipts must indicate the purpose for which the payments have been made.

**Annexure 12****Application for reimbursement of Patent Assistance (12A)**

<b>Sl. No.</b>	<b>Description</b>	<b>Detail</b>
1	EC No. and date issued to the unit	
2	Number of patents already filed (Domestic / International)	
3a	Number of patents already granted (Domestic / International)	
3b	Last Application filing date, if any.	
4	Number of Patents filed under this scheme (if any)	
5	Indian Application Filing number:	
	Date of Filing:	
6	Is R&D for Invention indigenous, i.e., developed in House/ Collaborative	
7	If Collaborative, give details of the type of Collaboration	
8	Title of Invention	
9	Brief Description of Invention (attach separate page, if required)	
10	Technical/other fields of Inventions	
11	Advantage(s) of Inventions	
12	Novel features of Invention as based on prior art search (Kindly attach a comprehensive prior art search also clearly indicating subject matter on which search was conducted, fields or keywords searched, databases used for the said search and the reference of relevant documents considered relevant to the subject matter of your invention)	
13	Brief description of commercialization plans or commercialization status for	
14	Potential markets and the basis for the same	
15	Name of Patent Agents/Attorney Firm	
16	Contact Person and Contact Number of the Patent Agents/Attorney Firm	

17	No. of years in handling international patents by the Patent Agents/ Attorney Firm	
18	Address of the Patent Agents / Attorney Firm	
19	Is the International application already filed? (Yes/ No)	
20	Route of Filing: PCT (Patent Cooperation Treaty) / Conventional	
21	Countries Filed or Proposed (for International Patent)	

**Declaration:** I / We hereby solemnly declare that the information furnished in this application for claiming various incentives under the IT & Electronic Policy of Assam, 2017 are correct and true to the best of my / our knowledge and belief.

Place: Signature of the applicant(s)

Date:

Status in relation to the unit

### **Checklist**

#### **For Application for Reimbursement of Expenses incurred for Patent Assistance in ICT field**

1	EC No. and date issued to the unit.
2	Copy of Patent Registration certification
3	CA certificate of Expenditure (in original) giving details (Form 13B)
4	Copy of the bills raised by certifying agency and proof of payment thereof, product brochures



**Annexure 12**

**Certificate from Chartered Accountant for Proof of Expenditure  
incurred for acquiring Patent Registration (on a CA letter head)  
(12B)**

**To whom it may concern**

The document & records of M/s. .... with their Regd. Office at..... and factory located at .....and Registration no. .... dated ..... in respect of the expenditure incurred by acquiring Patent Registration (or its equivalent) have been verified, and it is certified that the said company have incurred a total expenditure of Rs. .... (Rupees ..... ) towards, (including filing fees, consultancy fees, search fees and maintenance fees etc.) in obtaining Patent Registration (Domestic/International) from the certification agency namely..... as per the following details of payments.

Details of payments (Name of certification agency/ org.)amount paid (in rupees)

- a) Application filing fee.....
- b) Attorney/ Consultancy fees .....
- c) Search fees.....
- d) Maintenance fees.....
- e) Others, if any.....
- Total .....

AND

Verified from the books of accounts of above firm that the total investment in plant and machinery (original purchase value) of the unit as on date..... stands as Rs..... (Rupees .....)

Name &signature of the Chartered Accountant with  
stamps & CA membership number

Dated .....

Payment at (a) to (e) above should be supported by copies of receipts of payments made to the certification agency duly attested. The payment receipts must indicate the purpose for which the payments have been made to the certification agency.

## Annexure 13

### Application Form for Fixed Capital Investment Subsidy for E-Waste Management Unit (13A)

1	EC No.& date issued to the unit	
2	ESI / EPF Registration No. and date.	
3	<b>Details of Factory Building</b>	
4a.	<b>Own Building</b>	
	i. Dates of Starting and Completion of the civil construction works	
	ii. Area of construction	
	iii. Cost of construction	
4b.	<b>Allotted by the Government Agency / Lease hold or Rented</b>	
	i. Number and date of Allotment Letter issued by Govt./Govt. Agency for land & shed and Name of the allotting Authority	
	ii. Number and date of Registered Lease/ Rent Agreement and period of validity	
5	Project Cost:	
	Land	
	Site Development	
	Building	
	Plant and Machinery	
	Working Capital Margin	
	TOTAL	
6.	Name of the term loan lending financial institution.	
	Date of loan sanctioned	
	Amount of loan sanctioned	
	Amount of loan release	
	Date of first loan release	
7.	Actual Investment details:	
	Land:	
	Site Development	
	Building	
	Plant and Machinery	
	Transportation	
	Installation charges	
	Others:	
	TOTAL	

8. Means of finance:	
Own / share capital	
Term loans	
Others(please specify)	
TOTAL	
9. Employment provided in the new enterprises:	
Executive/Top level	
Managerial	
Supervisory/Skilled	
Un-Skilled/Semiskilled	
TOTAL	

Note: Equipment used for the following processes in E-waste Management will be only eligible for claiming Capital Investment subsidy

1. Cathode Ray Tube(CRT) Separation & Recycling Equipment
2. CRT Crushing & Recycling Equipment
3. LCD Monitor Dismantling Equipment
4. PCB board recovery machine
5. Waste Cables & Wires Recycling Equipment
6. TV and PC Dismantling Equipment
7. Waste Washing Machine Dismantling Equipment
8. Refrigerator Treatment & Recycling Equipment
9. Mobile phone Treatment & Recycling Equipment

**Checklist:**

- i. Chartered Engineers / Architects certificates in the prescribed format as per **Annexure 13:13B** regarding investment on Building.
- ii. Employment details in the prescribed format as per **Annexure 13:13C**
- iii. Investment Certificate in the prescribed form issued by the financial institution/ bank as per **Annexure 13: 13D**.
- iv. All relevant documents to the information provided above.

**Annexure 13****Chartered Engineer's / Architect's Certificate (13B)**

I, hereby certify that as against the estimated cost of Rs . .....  
 ..... of the building and civil  
 works for M/s..... for their proposed project at  
 ....., the enterprise as on has completed the civil works as under:

EC Number and date of issue of EC:

<b>Sl..</b>	<b>Particulars</b>	<b>Amount.</b>
1.	Value of completed civil works as per estimates.	
2.	Amount certified for payment to the building (civil and structural)	
3.	Retention money (from civil contractor).	
4.	Value of materials utilized for the completed portion of building.	

The value of completed building certified above does not involve the area built for guest houses, and residential building in the factory site.

It is further certified that built area of the building is absolutely essential for the manufacturing / processing activity of the industry. **A detailed estimate sheet is appended to this Certificate.**

**Place:**

**Signature and full address.**

**Date:**

**(SEAL)**

**Annexure 13****Declaration Regarding Employment in E-Waste Management Unit  
(13C)**

1	Name of the Unit	M/s.
2	Address:	
3.	EC Number and date of issue of EC	
4.	Product	
5.	Year of establishment.	
6.	Proprietor / partnership / Pvt. Ltd /Ltd. Company	
7.	Registered as MSME/ large projects. No. and date.	
8.	Employment details (excluding Casual workers)	
8a	Top / Executive level	
8b	Managerial.	
8c	Supervisor / Skilled	
8d	Semi Skilled / Un skilled	
	TOTAL.	

9. I / We understand that the overall employment in the unit is not less than 75.

I / We hereby undertake to make up the deficiency before the disbursement of subsidy.

10. I / We further understand that eligibility of my / our unit, undertaking for incentives and concessions from the Government of Assam is contingent upon my fulfilling minimum employment as per the Policy.

Place:

Date:

Signature of authorized person.

**Annexure 13****Chartered Account Certificate (13D)**

Name of the Chartered Accountant..... We hereby certify that M/s..... (Name of the unit) have acquired the following fixed assets up-to.....for the unit at.....(address) for establishing E-Waste Management unit.

EC Number and date of issue of EC:

Item of fixed assets.	Period during which investment is made (date of payment)		Value in Rs.
1. Factory building (please specify period)			
a. Amount paid to the Building Contractors	From	To	Rs.
b. Amount paid for Building materials	From	To	Rs.
c. Amount paid for wages and Salaries etc, for the Building construction.	From	To	Rs.
(excluding architect's fees and wages paid for supervision staff etc)			
2. Electrical installations			Rs.
3. Plant and Machinery			Rs.
4. Loading, unloading, transportation, erection expenses etc.			Rs.
5. Misc. fixed assets (Please specify items)			Rs.

We have checked the books of account of the unit, bills, invoices and payment vouchers, 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 against them in the books of the unit.

Certified that the investments certified above do not include items for which subsidy is not allowed. Expenditure incurred on following items is not included.

**A. BUILDING**

- i. Expenditure on unproductive construction like guesthouse, workers / staff quarters, canteens, cycle / scooter stands, garages, etc.
- ii. Expenditure incurred on beautification of buildings, arches, decorative lights

including street lights, furniture and air-conditioners, water coolers, refrigerators such of the gadgets not directly connected with production.

- iii. Expenditure incurred on the purchase of old buildings.

#### **B. PLANT AND MACHINERY**

- i. All consumable materials like tool bits, files, oils, etc.
- ii. Investments on tools / jigs / fixtures, moulds etc, which are required repeatedly, should not be allowed for consideration after the first time and onwards. While considering the investments made on first purchases, only the required quantify of such items are to be allowed. Extra quantities taken as spares are not to be allowed.
- iii. Second hand machines purchased shall not be included.

**Date:**

**Place:**

**Signature Seal**

**CHARTERED ACCOUNTANT**

## Annexure 13

## Investment Report Fixed Assets (13E)

Date of Inspection:

1	Name of the address of the Unit	M/s.	
2	Constitution (With names of Director / Partners / Proprietors etc.)		
3	Size of the enterprise.	Micro/Small/Medium or Large	
3a	EC Regn. No. and date		
4	Date of commencement of production		
5	Items processed by the Unit		
6	Project Cost (in Rs.) (Please indicate item-wise details)		
	Land		
	Site Development		
	Building		
	Plant and machinery		
	Others		
	Working Capital Margin		
	TOTAL		
7.	Name of the lending Institution		
8.	Date and Amount of loan sanction		
9.	Date of 1 <sup>st</sup> release		
10	Means of finance	As per project appraisal.	Actual investment
	Bank / Term Loan		
	Own finance		
	Others (please specify)		
	TOTAL		



11	Details of fixed capital investment made by the unit	Details of Capital accepted by the DITEC.	Investment
	a) Building		
	b) Site Development		
	c) Plant & Machinery		
	d) Other Miscellaneous fixed assets		
	TOTAL		
12	Period during which the investment: Shown in Col 11 above is made (please specify the investment made in different periods)		
13	Employment provided:		
	a) Top / Executive level		
	b) Managerial.		
	c) Supervisor / Skilled		
	d) Semi-Skilled / Unskilled		
	TOTAL		
14	Amount of subsidy recommended		Amount
	Eligible Fixed assets – Building		Rs.
	Eligible Plant & Machinery		Rs.
	Total eligible Capital Investment Subsidy		Rs.
15.	General remarks / recommendation (A brief report on working of the enterprise).		

## 16. Declaration by the Unit:

I / We hereby certify that the particulars given above for the purpose of securing Capital Investment Subsidy from the Government of Assam are to the best of my / our knowledge and belief, are true and correct.

Place:

Date:

Signature(s)

Name and Designation

**Annexure 14****Application for claiming incentive on Capital Subsidy for IT/ ITES (14A)**

<b>Sl. No.</b>	<b>Description</b>	<b>Detail</b>
1	EC No.& date issued to the unit	
2	Total expenditure on admissible items (detailed list to be submitted as per the prescribed format )	
3	Total number of Core Employees (detailed list with EPF / ESI / Tax deduction details to be submitted)	
4	Total Man month	
5	Promoter's contribution	
6	Term Loan from Bank /Financial Institution	
7	Unsecured Loan	
8	Any other source (to be specified)	
9	Total amount of Incentive claimed	

**DECLARATION**

I/ We the promoters / applicants who have signed below declare that the information, documents, representations made during the process of company registration is true & correct to the best of my knowledge and belief and nothing material has been concealed. I / We further confirm that I am duly authorised to submit this application; and that all the particulars mentioned above are abide by all the conditions contained in the Guidelines and any future amendments thereto / directions / orders / regulations that the State Government may lay down/issue or any other law as may be applicable. Further if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted will be refunded by me/us to the Government along with the penalty decided by the Government.

Date:

[Signature of Promoter / Director]

Place:

**Annexure 14****Chartered Accountant Certificate (14B)**

I / We hereby confirm that I / We have examined the item / equipment receipt registers, books of account and the bank statement in respect of the items / equipment's mentioned in the table appended, and each entry of the application of M/s. .... EC Number ..... and date of issue of EC ..... and also hereby certify that:

- a) The following documents / records have been furnished by the applicant and have been examined and verified by me / us, namely material handling registers, original invoice / bill, books of accounts and Bank Statement.
- b) Relevant registers have been authenticated under my / our seals, signatures. It has been ensured that the information furnished is true and correct in all respects, no part is false or misleading and no relevant information has been concealed or withheld.
- c) The payments have been made by the said M/s. .... to the suppliers in respect of items / equipment received against the original invoice bill(s) as indicated in the table annexed hereto.
- d) The payments have been made through normal banking channel and have been credited to the accounts of the suppliers.
- e) All the items shown in the table are admissible for reimbursement provisions mentioned in the Policy.

Signature & Stamp/Seal of the Signatory

Name-----  
 Membership No. ....  
 Full Address -----

Name and address of the Institution where registered

**Annexure 14**  
**Details of Items/Equipment/ Bought into IT/BPO/ITeS Unit (14C)**

EC Number and date of issue of EC:

Sl. No.	Suppliers Name and Address (i) (ii)	items/ equipment's (iii)	Quantity received and accepted (iv)	Invoice value accepted (v)	Invoice/Bill No. and Dated (vi)	Date of receipt of the items/equipment (vii)	Online Transaction ID/ Cheque /DD No. Date and Amount of Payment (viii)	Name of Bank and Branch (ix)

Note: 1. Table shall show supplier-wise sub-total and grand total of column (v) and (viii) Cheque/DD amount.

2. Detailed List of Admissible Items for IT Unit shall include all items given in Annexure V of the Policy with the exception of Items in SI No. 2 of the list (Annexure V) and addition of the Item "Software per license cost for Software Development and ICT Business Operations"

Signature & Stamp/Seal of the Signatory -----

Name-----

Membership No. -----

Full Address -----

Name and Address of the Institution where registered.-----

Date:-----

(This needs to be endorsed by a qualified Chartered Account, as per the prescribed format for Eligibility Certificate)

**Annexure 14**

**Details of regular employees recruited/joined the unit after Commencement of operation (14D)**

EC Number and date of issue of EC:

Sl. No.	Name of employee	Designation	Male/ Female	Differently Abled (Yes/No)	Support Staff (Yes/No)	Date of joining the Unit	Date of Relieve from the unit	Provident Fund account number	Employee State Insurance (ESI) contribution	State Professional Tax
1.										
2.										

Signature of Authorized Signatory: \_\_\_\_\_

Name in Block Letters: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of the Applicant: \_\_\_\_\_

Unit: \_\_\_\_\_

Date and Place: \_\_\_\_\_

(All necessary documents for EPF/ ESI and Tax related with deduction at Source / salary must be accompanied)

**Annexure 15****Application for claiming incentive on Specially Abled (15A)**

<b>Sl. No.</b>	<b>Description</b>	<b>Detail</b>
1	EC No.& date issued to the unit	
2	No. of Specially Abled employees (detailed list to be submitted as per the prescribed format)	
3	No. of Specially Abled employees who have completed 3 years (900 man days in total) in Service	
4	Promoter's contribution	
5	Term Loan from Bank / Financial Institution	
6	Un-Secured Loan	
7	Any other source ( to be specified)	
8	Total amount of Incentive claimed	

**DECLARATION**

I / We the promoters / applicants who have signed below declare that the information, documents, representations made during the process of company registration is true & correct to the best of my knowledge and belief and nothing material has been concealed. I / We further confirm that I am duly authorised to submit this application; and that all the particulars mentioned above are abide by all the conditions contained in the Guidelines and any future amendments thereto/directions/orders/regulations that the State Government may lay down/issue or any other law as may be applicable. Further if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted will be refunded by me/us to the Government along with the penalty decided by the Government.

**Date:****[Signature of Promoter / Director]****Place:**

**Annexure 15****Chartered Accountant Certificate (15B)**

I / We hereby confirm that I/ We have examined that the employees as indicated in the table annexed hereto are Specially Abled employees and have been employed by the Unit (EC Number ..... issued on .....) for continuous three years (900 man days). We also certify that

- a) The following documents / records have been furnished by the applicant and have been examined and verified by me / us, namely material handling registers, original invoice/bill, books of accounts and Bank Statement.
- b) Relevant registers have been authenticated under my / our seals, signatures. It has been ensured that the information furnished is true and correct in all respects, no part is false or misleading and no relevant information has been concealed or withheld.
- c) The Unit has paid the salaries timely to the employees as indicated in the table annexed hereto.
- d) The payments have been made through normal banking channel and have been credited to the accounts of the suppliers.

Signature & Stamp/Seal of the Signatory -----

Name-----

Membership No.

.....

Full Address -----

Name and address of the Institution where registered

## Annexure 15

## Details of Specially abled employees who have completed 3 years of service in the Unit (15C)

EC Number and date of issue of EC:

Sl. No.	Name of Specially Abled employee	Designation	Male / Female	Type of Disability	Support Staff (Yes/No)	Date of joining the Unit	Date of Relieve from the unit	Provident Fund Account Number	Employee State Insurance (ESI) contribution	State Professional Tax
1.										
2.										

Signature of Authorized Signatory: \_\_\_\_\_

Name in Block Letters: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of the Applicant: \_\_\_\_\_

Unit: \_\_\_\_\_

Date and Place: \_\_\_\_\_

(All necessary documents for EPF/ESI and Tax related with deduction at Source / salary must be accompanied along with disability certificate, issued by a competent Authority of every employee)

**SYEDAIN ABBASI,**

Principal Secretary to the Government of Assam,  
Information Technology Department.