



Industrial Development Policy 2024-30

“अमृतकाल : छत्तीसगढ़ विजन @ 2047”

(Updated as per departmental notification dated 27.05.2025)

Government of Chhattisgarh
Department of Commerce & Industries

Vishnu Deo Sai

Chief Minister

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Message

The honourable Prime Minister of India, Shri Narendra Modi, has envisioned establishing India as a "Developed Nation" by 2047. In alignment with this vision, a new "Industrial Development Policy 2024-2030" is being introduced, inspired by the concept of "Amrit Kaal: Chhattisgarh Vision @ 2047," to propel the state's industrial growth in a new direction.

The aim of our Industrial Development Policy is not only to promote economic growth but also to focus on innovation, industry development tailored to the state's needs, and sustainability. We will extend full support to ensure a conducive environment and the availability of resources for investors to set up industries in the state.

Our priority is to promote local entrepreneurs and empower micro, small, and medium enterprises (MSMEs). We believe that industries in the state are not merely a means of economic growth but also a crucial pillar for employment generation and societal prosperity.

I am not only hopeful but fully confident that over the next five years, our Industrial Development Policy 2024-2030 will create a robust industrial environment in the state and generate new employment opportunities.

Vishnu Deo Sai
Chief Minister, Chhattisgarh

Lakhan Lal Dewangan

Minister
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Message

Inspired by the Honourable Prime Minister Shri Narendra Modi and under the guidance of Honourable Chief Minister Shri Vishnu Dev Sai, Chhattisgarh's "Industrial Development Policy 2024-2030" aims to create new investment and employment opportunities in the state. This policy provides a framework for innovation and inclusive development through investments in new sectors. By leveraging the state's abundant natural resources, skilled workforce, and favourable industrial investment climate, it seeks to attract investors. By including service sectors within the policy, we are not only diversifying our industrial base but also generating new employment opportunities and building a robust economy that can adapt to global changes and benefit from digital transformation.

This policy is not just a roadmap; it is an invitation to be part of Chhattisgarh's remarkable development journey, to harness unlimited possibilities, and to contribute to a shared vision of prosperity and progress. We are moving forward with ambitious goals for economic growth, job creation, and sustainable development. This policy will accelerate both local and national progress.

Through the "Industrial Development Policy 2024-2030" the state is ready to usher in a new era of economic prosperity.

I extend my best wishes for your active participation and witness to this policy.

Lakhan Lal Dewangan
Minister
Department of Commerce and Industry

Rajiv Agrawal

Chairman

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Message

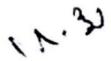
The state's New "Industrial Development Policy 2024-30" has been formulated considering requirements of the state. In this policy, not only the establishment of industrial units in the state and their production taken into consideration, but special provisions have been made regarding the trade and export from the state after production.

For the first time, attractive provisions have been made for specific product based industries/sectors such as pharmaceutical, textile, food processing, agricultural product preservation, non-timber forest product (NTFP) processing, electronic products, IT and ITES, hydroelectric projects, solar energy projects etc.

Excellent provisions have been made in the New Industrial Development Policy for the youth in the state. For the first time, provision of B-spoke package on providing/generating more than 1,000 jobs for local people is introduced to provide more employment opportunities to the residents of the state.

Land at various places are identified for providing plots/space to industries and efforts are being made for development of new industrial areas in sufficient numbers by the Department and CSIDC.

I am confident that we will achieve the goals of the New Industrial Development Policy 2024-30, which will create a catalytic and positive industrial environment in the state and this will make the overall development of every region of the state and also in generating employment for the residents as well as upliftment of social and economic development.


Rajiv Agrawal

Chairman
Chhattisgarh State Industrial
Development Corporation Ltd.

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Industrial Development Policy 2024-30

(1) Vision

“अमृत काल : छत्तीसगढ़ विजन @ 2047” - To establish new dimensions of industrial development, the policy aims to contribute comprehensively to the overall development of the state.

(2) Duration and Review of the Industrial Development Policy 2024-30

1. The Industrial Development Policy 2024-30 will be effective from November 1, 2024, to March 31, 2030.
2. The State Government reserves the right to review and amend/augment the provisions of the Industrial Policy 2024-30 as needed for the development purposes.

(3) Background

(3.1) To accelerate the industrial development in the state, the conception of industrial policies has been ongoing since the formation of the state. So far, five industrial policies have been implemented: 2001-06 (this policy was terminated on October 31, 2004, prior to the originally scheduled end date of October 31, 2006), 2004-09, 2009-14, 2014-19, and 2019-24.

(3.2) Alongside the implementation of the above industrial policies, various types of industrial investment incentives have been provided as per the prevailing needs and to achieve the set industrial development goals. These include interest subsidies, state capital investment subsidies (infrastructure capital investment subsidies), stamp duty exemptions, electricity duty exemptions, entry tax exemptions, value-added tax reimbursements, mandi fee exemptions, and project cost capital subsidies, among others.

(3.3) To ensure more effective implementation of the policies and to provide greater incentives to diverse and specific sectors or groups, special packages for Scheduled Castes/Scheduled Tribes, Start-up Packages, Small and Cottage Industry Policies, and Logistics Park Policies have been included from time to time.

(3.4) The policies also include provisions for self-employment schemes specifically aimed at providing alternative employment opportunities to the youth of the state.

(3.5) In view of the above background, the state's geographical characteristics, existing policies, and current needs, it is necessary to implement a new policy from November 1, 2024. It is in this context that the Industrial Development Policy 2024-30 has been conceived.

(4) Introduction

(4.1) “ अमृत काल : छत्तीसगढ़ विजन @ 2047 ” – To realise the vision of leveraging the state's internal capacities and natural resources to a prosperous nation through innovative industrial techniques “The Industrial Development Policy 2024-30” has been developed. The policy aims to identify the economically and industrially backward areas of the state and provide maximum infrastructure, incentives, and facilities for the economic and industrial development in those districts and blocks, thereby fostering an industrial environment and creating as many employment opportunities as possible.

(4.2) To promote industrial investment in agriculture products, mineral-based core sector enterprises, and other resource-based industries across all development blocks, provisions have been made. Special emphasis is placed on establishing enterprises in sectors such as pharmaceuticals, textiles, modern information technology-based ventures, engineering, defence products, food and agricultural commodity processing, and minor forest produce and herbal-based businesses. By prioritizing the local processing of resources, the policy aims to increase the income of the general public, the state's youth, farmers, and forest dwellers engaged in the collection and trade of minor forest produce. Additionally, the policy includes provisions to promote the service sector, keeping in mind the state's needs.

(4.3) To ensure comprehensive development, the policy mandates prioritizing local employment for all investment incentives and includes special provisions for weaker sections of society, ensuring that the benefits of government schemes reach the most weaker section of the society. The state's geographical position provides direct connect to almost half of the nation's population. About 44 percent of the state's total land area is covered with forests. The

Picturesque, forested valleys , river basins, and landscapes of the state are rich in minerals, diverse flora, and all the herbs essential for Ayurveda.

(4.4) To simplify the processes of all government departments that investors/entrepreneurs interested in setting up industries , the EASE OF DOING BUSINESS (EoDB) plan has been implemented using cutting-edge information and communication technology. Various processes for permissions, approvals, consents, licenses, and registrations have been streamlined and made available online. All procedures have been structured to ensure resolution within a specified time frame.

(4.5) To judiciously utilize the internal strength of the state's industrial sector for the benefit of the state, provisions have been made to recognize and encourage the expansion, substitution, or diversification of the traditional and established Enterprises. Enterprises engaged in producing products essential for space, defence, rail, and nuclear science development will be provided with every possible assistance in line with national needs. In addition to establishing new Enterprises, challenges related to the expansion, diversification, and substitution of existing Enterprises will be addressed based on the advice of representative industry associations.

(4.6) Considering the state's logistical needs, efforts will be made to increase storage capacity and area. Beyond expanding related equipment and mechanized facilities, the state government is committed to the development of advanced cold storage, refrigerated vehicles, and improved transportation facilities. Efforts will also be made to enhance road and rail connectivity and expand the air travel network, ensuring rapid completion of ongoing projects to facilitate smooth and efficient transportation throughout the state.

(4.7) The most important aspect is the participation of the public in policy making. Hence, to draft this policy framework, extensive consultations were conducted with various stakeholders, including the general public, industrial and business associations, academic institutions, officials from government departments related to investment, and labour union representatives. Successful implementation of this policy will not only increase investor confidence in the state government but also contribute to the holistic and coordinated development of the state, thereby enhancing Chhattisgarh's contribution to the nation's overall income and fostering the prosperity of the state.

(5) Objective

(5.1) “ अमृत काल : छत्तीसगढ़ विजन @ 2047 “ - The objective of the Industrial Development Policy 2024-30 is to foster industrial development across all development blocks, districts, and divisions of the state. This will ensure well-planned and long-term growth of industrial activities, such as production units, service units, and ancillary trade and business.

(5.2) To provide a conducive and supportive administrative environment for the general public and aspiring entrepreneurs, making it easier to set up the industrial units in the state. The goal is to develop Chhattisgarh as an attractive investment hub by integrating the state's single window system with the national single window system. To achieve this, the process for providing departmental permissions and approvals will be streamlined and made available through an online portal system, ensuring that all required documents are accessible to entrepreneurs within the minimum possible time frame.

(5.3) All development blocks in the state will be networked through industrial areas. Areas with the highest potential will be prioritized for the establishment of industrial parks. To this end, Department of Commerce-Chhattisgarh government with the support from the Government of India and the State Government, or through financial institutions and loans as needed via CSIDC (Chhattisgarh State Industrial Development Corporation), will develop backward areas. This will be done through government contributions or the department's own financial resources. As a result, well-developed land, plots, industrial buildings, shed-flat factory complexes, and "plug-and-play" infrastructure will be made available for industrial units, service units, and other ancillary industrial activities.

(5.4) Special provisions will be made to develop enterprises based on the latest technology as needed in the state. Sectors such as textiles, pharmaceuticals, pharma-medical devices, food processing and agricultural product preservation, downstream steel products, defence, IT, and electronics hardware manufacturing will receive enhanced industrial investment incentives. The policy will facilitate economic advancement by promoting value addition within the state using its natural resources, agricultural and food products, human resources, and natural resources.

(5.5) Core sector-based products such as steel, cement, thermal power, aluminium as well as agricultural and food products and forest produce are processing locally, efforts will be made to develop these systematically. Additionally, the objective is to link each region's unique characteristics with the entrepreneurship of local residents to develop new products.

(5.6) Special provisions have been made to prepare the available human resources in the state for employment through skill development and other training programs. For this purpose, a provision has been made to subsidy stipends/training allowances to employees who will be working in the newly established units in the state to receive skill development training. Additionally, the Government of India's "**Entrepreneurship Development Institute Centre**" is being set up.

(5.7) Beyond core sector enterprises, the goal is also to attract new investments in various sectors and utilise the state's geographical advantages to produce consumer goods at affordable prices.

(5.8) The policy aims to attract substantial investment in modern Enterprises such as artificial intelligence, robotics, IT Enterprises, IT-enabled services, and biotechnology. This will create opportunities for youth educated in institutions like IITs, IIITs, NITs, IIMs, and numerous engineering colleges in the state to work locally within Chhattisgarh.

The policy framework has been prepared to target all these objectives.

(6) Strategy

“अमृत काल : छत्तीसगढ़ विजय @ 2047 “ - To achieve the goals, strategic provisions have been outlined as follows:

(6.1) Considering the current industrial development of the state, Development Blocks have been categorized into three groups: Group 1, Group 2, and Group 3.

(6.2) Plans have been made to promote the local processing of natural resources available in the state to ensure value addition within Chhattisgarh. The strategy includes providing higher

incentives based on the state's biodiversity, forest produce, herbal, and food processing products with a focus on establishing these enterprises in the same districts.

(6.3) There is a plan to develop the capacity to produce products that are currently needed and are imported in large quantities from outside to state. This initiative aims to enable Chhattisgarh to export its locally manufactured products to the seven neighbouring states, as well as nationally and internationally.

(6.4) To ensure the participation of weaker section of the society, including Scheduled Caste/Tribe, women entrepreneurs, the third gender, ex-servicemen (including Paramilitary Forces), retired Agniveers, those affected by Naxalism, and surrendered Naxalites, plans have been made to provide greater incentives. This initiative aims to uplift these groups economically.

(6.5) To ensure educated and trained youth find employment from state's technical institutions, training programs will be incorporated into the curricula of vocational education institutions aligned with the needs of local enterprises. Coordination will be established with state enterprises to adapt academic curricula to their needs, and, as necessary, new ITIs and polytechnic institutes will be established. This approach will be tailored to skill development and to facilitate employment within the state, in coordination with other departments and enterprises.

(6.6) Efforts will be made to establish more incubation centres to encourage innovation and start-up enterprises in the state. Technical education institutions will be encouraged to set up their own incubators.

(6.7) To put rural areas and all development blocks on the state and national industrial map, new industrial areas will be established as needed on department-owned land. Rural industrialization will be promoted by developing industrial infrastructure in rural areas, contributing to the state's holistic development.

(6.8) Under this "**Industrial Development Policy 2024-30**," only less polluting Thrust and Special Category industries and service enterprises will be allocated land for setting up enterprise in Nava Raipur, Atal Nagar.

(7) Improved Administrative Management

“अमृत काल : छत्तीसगढ़ विजन @ 2047 “ - To achieve the goals of the following actions will be taken in administrative management:

(7.1) The State Investment Promotion Board will be further empowered, and the single-window system will be strengthened and integrated with the National Single Window System. Integration efforts have already begun in collaboration with the National Informatics Centre and the state's information technology agency, "CHiPS."

(7.2) To ensure the timely implementation of large and medium projects, provisions are being made in policies and regulations to streamline the process of providing necessary approvals, permissions, and consents (endorsements) for industrial investments through the single-window system within stipulated time frames.

(7.3) The application process for enterprises will be simplified through integrated application forms and a "Single Sign-On" system. Self-certification of required documents will be accepted, and simplification measures will be taken as needed.

(7.4) A system has been established to ensure that all necessary permissions, consents, and approvals for setting up enterprises are granted within the prescribed time limits. Regular reviews will be conducted at the state level by the Head of the Department and at the district level under the chairmanship of the Collector. The field structure of the Department of Industry will be reorganised as necessary.

(7.5) Regular reviews of investment proposal implementation will be conducted at the state level. Apart from establishing new enterprises, a dedicated system on the departmental website is being set up to resolve issues faced by existing operational enterprises in maintaining continuous production.

(7.6) Workshops and short-term training programs are being continuously organized in the state to provide training to entrepreneurs and youth.

(7.7) Effective implementation of procurement rules will be ensured within state government departments to facilitate the production and marketing of products from micro and small enterprises in Chhattisgarh.

(8) Infrastructure Development and Industrial Land Management

“ अमृत काल : छत्तीसगढ़ विजन @ 2047 “ - To achieve this goal the following actions will be taken regarding industrial land & building management and the development of industrial infrastructure:

(8.1) To promote the holistic development of the state and provide employment opportunities to local youth, industrial areas/parks will be established in development blocks based on potential demand.

(8.2) Currently, around 56 industrial areas are established in the state. New industrial areas will be developed on land available under the department, as needed, and CSIDC will be empowered to purchase private land at fair prices for the creation of a land bank.

(8.3) Efforts will be made to establish industrial corridors in the state. Assistance will be sought from the "National Industrial Corridor Development Corporation" and other national-level institutions to develop potential industrial corridors, such as the Korba-Bilaspur-Raipur-Nagpur or Korba-Bilaspur-Raipur-Visakhapatnam routes.

(8.4) Special provisions have been made in this policy to develop private industrial zones through private investo₹

(8.5) To ensure environmental protection, provisions will be made for the establishment of solid waste management and **water and effluent treatment plants** in industrial areas under the PPP model. Tree plantation will be mandatory in industrial area, and **common facility centres** for cluster-based industries will be established under the PPP model. Special incentives will be provided to the private sector for establishing these **common facility centres**.

(8.6) To increase storage capacity in the state, the rates for land allocation to develop logistics parks will be rationalized and made convenient.

(8.7) CSIDC will construct multi-story industrial buildings and sheds for micro and small enterprises within industrial areas.

(8.8) For establishing new industrial zones, the acquisition of private land will be facilitated through mutual agreement, and, if necessary, the “land pooling arrangement” will be adopted.

(8.9) In addition to the currently established Electronic Manufacturing Cluster (EMC) in Nava Raipur, efforts will be made to establish a Pharmaceutical Park and industrial parks related to other sectors.

(8.10) To ensure the availability of land as needed for the establishment of industrial parks and land banks, an **Industrial Park and Industrial Land Bank Establishment Policy** will be formulated. This policy will enable the acquisition of land through mutual agreement, purchase/acquisition of private land, land pooling, in addition to government land.

(9) Miscellaneous Facilities

“अमृत काल : छत्तीसगढ़ विजन @ 2047” - To achieve this goal actions will be needed in various areas to address the challenges faced by existing and upcoming enterprises, enabling them to become self-reliant. Provisions for industrial investment incentives for the development of micro, small, medium, and large enterprises will be systematically divided into different categories and classes. In line with this, non-financial facilities have also been incorporated into the policy to enhance administrative efficiency.

(10) Marketing Support

10.1 To facilitate procurement from micro, small, and medium enterprises (MSMEs) in the state, efforts will be made to implement the MSME Public Procurement Policy effectively in Central Government public sector undertakings located in the state. Dialogue will be initiated with these enterprises to list the materials they require for operations, and new units will be established in the state to supply these materials. In districts where Central Government public

sector undertakings are established, efforts will be coordinated through district administration and District Trade and Industry Centres to regularly gather details of the materials procured and suppliers. These efforts will be directed at supplying such materials from within the state at both local and state levels.

10.2 Necessary actions will be taken to ensure the timely resolution of cases related to delayed payments for purchases from micro and small enterprises through the MSE Facilitation Council.

10.3 Provisions will be made for state enterprises to participate in national and international trade fairs and exhibitions, facilitating market access for their products.

10.4 The Start-up Scheme and state's micro, small, and medium enterprises (MSMEs) will be encouraged to participate in government procurement through the GeM portal and Procurement rules.

(11) Export Facilitation

11.1 To promote exports from the state, a Foreign Trade Assistance Center will be established in Raipur in collaboration with national-level institutions like IIFT, Kolkata. This centre will assist in the selection of new products for export and provide exporters with support for completing formalities through the assistance centre.

11.2 Efforts will be made to promote export trade by enhancing coordination between various institutions and departments of the Government of India to ensure the effective operation of the Dry Port/Container Depot located in Nava Raipur.

11.3 Subsidies Provisions have been made on transportation costs from the unit site to the port for export products, making state industrial units' products more competitive. Necessary steps are also being taken to select export products and determine their quality.

11.4 Buyer-Seller Meets will be organized among traders, institutions, and other stakeholders involved in export activities to facilitate export trade within the state.

(12) Provisions for Industrial Investment Incentives

12.1 To fulfill the objectives of the Industrial Development Policy 2024-30, the amendments made by the Government of India in 2020 to the definition of micro, small, and medium enterprises under the **MSMED Act 2006** will be adopted. Provisions will be made to offer "**Industrial Investment Incentives**" tailored to the nature, needs, and specific categories of micro, small, medium, and large enterprises to promote balanced industrial development in the state. Maximum limit for Industrial Investment Incentives will include subsidies and reimbursements provided by the government. Additionally, amounts related to exemptions will be offered over and above economic investment incentives. The policy will include separate chapters outlining various provisions accordingly:

Chapter	Description
(A)	Provisions for Micro, Small, and Medium Enterprises (MSMEs)
(B)	Provisions for Large Industries/Enterprises
(C)	Special Provisions for Specific Categories of Industries/Enterprises
(D)	Special Provisions for Industries/Enterprises of Specific Classes/Groups

12.2) (a) To achieve the policy objectives, "**Industrial Investment Incentives**" will be provided for "**the establishment of new Enterprises, expansion/diversification/substitution, and modernization of existing Enterprises**" in the state.

(b) For comprehensive industrial development across all areas of the state the development blocks of all the districts of state are categorized into **three groups: Group (One), (Two), and (Three)**, with the amount of industrial investment incentives determined accordingly.

12.3) (a) To promote the development of all types of Industries/Enterprises, they have been divided into "**General and Thrust sector Enterprises**," considering the state's requirements.

(b) Separate provisions have been made for **core sector products, such as steel, cement, thermal power, and aluminium**, to strengthen the state's current industrial products and position the state as a leader in their production, with specific policies for each sector.

(c) Based on current needs and consumption patterns in the state, an attractive industrial investment incentive policy has been adopted for **specific product industries/sectors, such as pharmaceuticals, textiles, food processing, agricultural product processing, NTFP product processing, electrical and electronics products, IT/ITES, "Global Capability Center, and Defence, Aerospace and Space Technology"**² and others. Notably, additional investment incentives will be provided to the first five anchor investors in these sectors.

12.4) (a) In addition to the above-mentioned **Industrial Investment Incentives**, special provisions will be made for women entrepreneurs, retired ex-servicemen from the Indian Army who are state domiciles, retired Agniveer ex-servicemen from the state, individuals/families affected by Naxalism, differently abled persons, non-resident Indians, foreign direct investors (FDI), export entrepreneurs, and projects established with foreign technology. These beneficiaries will receive 10 percent more subsidy of the amount of subsidy provided to the "enterprises established by entrepreneurs of the general category"², also the maximum limit will increase by 10 percent. Additionally, cases related to exemptions will be provided for one extra year as compared to "enterprises established by entrepreneurs of the general category"².

(b) However, if an investor qualifies for additional benefits under more than one category or provision "(except 12.4 (c))"², they will only be eligible to receive the additional benefits from one category as specified in this policy.

"(c) Units providing employment to more than 100 persons shall be eligible for an **additional Fixed Capital Investment Subsidy** as per the scale below and the **maximum subsidy limit** shall also be increased accordingly:

S. No.	Minimum Permanent Employment	Employment Multiplier
1	100	1.1
2	200	1.2

3	500	1.3
4	700	1.4
5	1000	1.5 ^{”2}

12.5) As indicated in the points above, eligible enterprises in the general, thrust, and other categories will be provided with various investment incentives, subsidies, exemptions, and concessions:

S. No.	Description of the Facility
1	Net State Goods and Services Tax (Net SGST) Reimbursement
2	Fixed Capital Investment Subsidy
3	Interest Subsidy
4	Electricity Duty Exemption
5	Stamp Duty Exemption
6	Exemption from Mandi Fees (for MSMEs and large enterprises in agriculture, food processing, non-timber forest products processing, and bio-ethanol/compressed bio-gas sectors)
7	Exemption from Land Use Change Fee (Diversion Fee)
8	Concession in Service Charges Payable to CSIDC for Land Allotment Outside Industrial Areas (Land Bank)
9	Project Report Subsidy
10	Quality Certification Subsidy
11	Technical Patent Subsidy
12	Technology Purchase Subsidy
13	Margin Money Subsidy
14	Employment Subsidy for Disabled (Handicapped), Retired Personnel, Agniveers and Surrendered Naxals

15	Environment Management Project Subsidy (Environmental Project Subsidy)
16	Water and Energy Efficiency (Energy Audit) Expense Reimbursement
17	Transportation Subsidy (for Exporting Industries)
18	Exemption/Concession on Land Premium for Land Allotment in Industrial Areas/Industrial Parks
19	"Reimbursement of expenses incurred for listing on SME Stock Exchange."2
20	Reimbursement of Expenses for Employee Training in MSME Thrust Sectors and the Information Technology Industry
21	Exemption/Concession on Land Premium for Land Allotment in Industrial Areas for Scheduled Tribes/Castes (for Micro, Small, and Medium Enterprises/Industries)
22	Reimbursement of Registration Fee
Provisioned packages under Industrial Policy 2024-30	
23	Industrial Investment Promotion Packages Available for MSME Service Category industries/enterprises
24	Industrial Investment Promotion Package for Large Industries/Enterprises in the Service Category
25	Industrial Investment Promotion Package for Micro, Small, and Medium Industries/Enterprises in General and Thrust Sectors
26	Industrial Investment Promotion Package for Large Industries/Enterprises in General and Thrust Sectors

27	Industrial Investment Promotion Package for Large Industries/Enterprises in the Core (Steel) Sector
28	Industrial Investment Promotion Package for Other Large Industries/Enterprises in the Core Sector (Excluding Steel) and for Small, Medium, and Large Solar Power Plants
29	Industrial Investment Promotion Package for Large Industries/Enterprises in the Pharmaceutical Sector in the State
30	Industrial Investment Promotion Package for Large Industries/Enterprises in the Textile Sector
31	Industrial Investment Promotion Package for Large Industries/Enterprises in Agriculture and Food Processing, Non-Timber Forest Products Processing, and Green Hydrogen/Compressed Bio Gas Sectors
32	Industrial Investment Promotion Package for Large Industries/Enterprises in the Electrical and Electronics Sector
33	Industrial Investment Promotion Package for Large Industries/Enterprises in the Artificial Intelligence (AI), Robotics, and Computing (GPU) Related Sector
34	Industrial Investment Promotion Package for Large Industries/Enterprises in the Information Technology (IT) Related Sector
35	Industrial Investment Promotion Package for Large Industries/Enterprises in the IT Enabled Services (ITES) / Data Center Related Sector
36	Special Industrial Investment Promotion Package for Scheduled Tribes/Castes
37	Chhattisgarh State Startup Package
38	“Deleted” ²

39	Special Promotion Package for Closed and Sick Industries in Chhattisgarh State
"40	Employment Generation Subsidy
41	Special Investment Promotion Package for Establishment of Global Capability Center (GCC)
42	Special Investment Promotion Package for enterprises related to Defence, Aerospace, and Space Technology" ^{"2}

12.6) Considering the current density of rice mills/parboiling units in the state, these units will only be eligible for the industrial investment incentives declared for the general category industries/enterprises when established in development blocks classified under Group 3, for the establishment of new industries/enterprises as well as for expansion/diversification/substitution/modernization.

12.7) During the period of this policy, the following stamp duty exemptions will be provided for farmers/landowners/land-displaced individuals affected by land/building acquisition for industrial projects/land banks/ industrial areas/ industrial parks, /land pooling, as well as in cases of land/building purchases:

1) Full exemption from stamp duty will be granted to the persons affected from land acquisition for the purpose of Industrial area/Land bank, on the purchase of agricultural land/buildings (excluding mining lease land) within 02 years of receiving land acquisition compensation, up to the amount received as land acquisition compensation.

2) Full exemption from stamp duty will be provided for the purchase of land/buildings acquired or purchased by private investors for establishing industrial areas/parks approved by the

Government of India or the State Government, as well as for enterprises established within these areas.

3) Full exemption from stamp duty will be granted for the purchase of land/buildings by Chhattisgarh State Industrial Development Corporation Limited (CSIDC) for industrial areas, industrial plots, industrial purposes, land banks, and infrastructure development, whether the assets are purchased or leased.

12.8) Under the Industrial Development Policy 2024-30, industries/enterprises for setting up cold storage, logistics hubs, or warehouses on industrial/commercial land will be eligible for subsidies, exemptions, and concessions as specified, based on their eligibility under the **"Industrial Investment Promotion"** provisions.

12.9) Service units, including those related to information technology and IT-enabled services, that qualify for economic investment incentives under this policy can be established on commercial/industrial diverted land or land diverted for the related service.

12.10) For the development of film enterprises in the state, investments in new film production studios, editing studios, sound recording studios, and activities related to film processing will be eligible for **"Industrial Investment Promotion"** benefits equal to the subsidies, exemptions, and concessions provided to general sector enterprises, based on investment amounts as specified in the policy. Such units can be established on commercial/industrial diverted land or land diverted for the related service.

12.11) A new scheme “**उद्यम क्रांति योजना**” will be implemented under this policy to increase self-employment opportunities for the state's youth. Unemployed youth will be provided with loans through financial institutions for setting up enterprises/businesses, along with subsidies and interest subsidies from the state.

12.12) Efforts will be made to increase employment opportunities through service enterprises. Investments in identified service enterprises will be eligible for **"Industrial Investment Promotion"** benefits as specified under this policy.

12.13) The establishment of industrial areas/parks by the private sector will be encouraged, with the following special provisions:

(a) To promote the establishment of private industrial areas/parks on a minimum of 15 acres of land, "50 percent of the infrastructure cost (except land) or Rs. 20 lakh per acre, whichever is lower, shall be provided. For the establishment of Common Effluent Treatment/Sewerage Treatment Plants by developers of private industrial areas, a grant of 50% of the installation cost, subject to a maximum of Rs. 10 lakh per acre (industrial park), shall be provided. Additionally,¹² There will be full exemption from stamp duty, 50 percent reimbursement of land registration fees, and 100 percent exemption from land diversion fees (diversion charges). Developers of these private industrial areas/parks will be allowed to allocate land to enterprises based on their own rules and conditions, but they must comply with all government rules and regulations for establishment and development.

¹²(b) 50 percent of infrastructure cost (excluding land) or Rs. 20 lakh per acre, whichever is lower, shall be provided. For the establishment of Common Effluent Treatment/Sewerage Treatment Plants by developers of private industrial areas, a subsidy of 50% of the installation cost, subject to a maximum of Rs. 10 lakh per acre, shall be provided. In addition, 100% exemption from stamp duty, 50% reimbursement of land registration fee, and 100% exemption from land conversion charge (diversion fee) shall be granted. The developers of such private industrial areas/industrial parks may allot land to enterprises based on their own determined terms and conditions, but they must comply with all applicable government rules and regulations for the establishment/development of these areas.¹²

(c) All eligible units established in private industrial areas/parks set up as described above will receive **"Industrial Investment Promotion"** benefits under this policy. New enterprises established in these private areas will be eligible for subsidies 10 percent higher than the subsidies provided based on the category of development block with maximum limit to be increased by 10 percent, subject to the maximum amount of subsidy earmarked for particular scheme of subsidy. In case of exemptions the duration will be increased by one additional year.

¹²(d) To encourage the establishment of private plug-and-play infrastructure/flatted factories in the state, 30% of infrastructure cost (excluding land), subject to a maximum of Rs. 30 crore, shall be provided for setting up such facilities. For the establishment of Common Effluent Treatment/Sewerage Treatment Plants by the developers, a subsidy of 50% of the installation cost, subject to a maximum of Rs. 5 crore, shall be provided. In addition, 100% exemption from stamp duty, 50% reimbursement of land registration fee, and 100% exemption from land

conversion charge (diversion fee) shall be granted. The developers of such private plug-and-play infrastructure/flatted factories may allot land to micro, small, medium, and large enterprises related to the products/services mentioned in Chapter (C) of the policy, based on their own determined terms and conditions, but they must comply with all applicable government rules and regulations for the establishment/development of these areas.

(e) In urban areas and within a 10 km radius from the headquarters of development blocks (other than urban areas), where no multiplex exists, for the establishment of a mini-mall with a multiplex by private investors with a minimum investment of Rs. 5 crore (excluding land cost) and a minimum carpet area of 8000 sq. ft., 30% of the infrastructure cost (excluding land), subject to a maximum of Rs. 30 crore, shall be provided. Additionally, 100% exemption from stamp duty, 50% reimbursement of land registration fee, and 100% exemption from land conversion charge (diversion fee) shall be granted. This investment promotion shall be available only for the first mini-mall with a multiplex established in that area. The determination of whether the unit is the first in that area shall be based on a certificate issued by the concerned district administration.”²

12.14)

(a) Enterprises classified as micro, small, medium, large, mega, or ultra-mega that had initiated actions for setting up their units under the Industrial Policy 2019-24 and completed all four stages of the "**effective steps**" defined in the Industrial Development Policy 2024-30 before November 1, 2024, will have the option to choose the industrial investment incentives from the Industrial Policy 2019-24. Once chosen, this option will be irreversible.

(b) If no option is selected, the unit will be eligible for the benefits of the policy that is in effect on the date the unit starts production. In cases where existing enterprises opt for the Industrial Development Policy 2024-30 or do not select any option, they must return any benefits received under the Industrial Policy 2019-24 equivalent to the amount of incentives provided.

(c) Information of the chosen option must be submitted to the respective District Trade and Industries Center/Directorate of Industries, Raipur (Chhattisgarh) within “12 months”² from the date this policy comes into effect.

(d) If an enterprise chooses the Industrial Policy 2019-24, the project must be completed within two years for micro and small enterprises, three years for medium enterprises, four years for large enterprises, and within five years for other types of enterprises, from the date of issuance of the Udyam Akanksha /IEM.

(e) Investors for whom bespoke packages have been notified by the state government under the Industrial Policy 2019-24 will have the option to continue receiving industrial investment incentives under the terms specified in their bespoke package notification, adhering to the conditions mentioned therein.

12.15) If an investor has only availed of stamp duty exemption and land premium concession benefits under previous state policies (including the Industrial Policy 2019-24), they will be eligible for the benefits under the Industrial Development Policy 2024-30 only when the industry/enterprise starts production between November 1, 2024, and March 31, 2030.

12.16) If an investor avails only stamp duty exemption and land premium concession benefits during the term of the Industrial Development Policy 2024-30, the Enterprises will only receive the policy benefits upon commencing production between November 1, 2024, and March 31, 2030. If the production does not commence by March 31, 2030, Industries will be eligible for benefits declared under the subsequent industrial policy.

12.17) If an investor receives approval for expansion, diversification, substitution, or modernization of an existing Enterprises and completes all actions to receive a production certificate within the policy period of the Industrial Development Policy 2024-30, the Enterprises will only receive benefits if production starts between November 1, 2024, and March 31, 2030. If production starts after this period, the provisions of the upcoming industrial policy will apply.

12.18) Industrial investment incentives declared under the Industrial Development Policy 2024-30 will not be available to the Government of India, the State Government, or their public Enterprises (unless explicitly specified otherwise), except for institutions explicitly declared eligible in this policy.

12.19) To receive industrial investment incentives declared under the Industrial Development Policy 2024-30, enterprises must employ 100 percent Chhattisgarh state's domicile for unskilled positions, a minimum of 70 percent for skilled positions, and a minimum of 40 percent for administrative/managerial positions.

12.20) To receive industrial investment incentives declared under the Industrial Development Policy 2024-30, enterprises must coordinate with the state government when deciding on proposed activities for the expenditure of CSR funds as mandated under the Companies Act, 2013.

12.21) Industries/Enterprises interested in establishing research and development laboratories will be encouraged and provided with land and other necessary facilities equivalent to those available for small Enterprises.

12.22) Pump storage-based hydroelectric projects established in the state under clauses 3(3), 3(4), and 3(5) of the Chhattisgarh State Hydroelectric Project (Pump Storage-Based) Establishment Policy 2023 of the Energy Department will be eligible for the industrial investment incentives declared for general sector industries under this Industrial Policy, in addition to the concessions mentioned in the Energy Department's policy. Notably, projects established under clauses 3(1) and 3(2) of the said Energy Department policy will not be eligible for additional investment incentives under the Industrial Development Policy 2024-30.

12.23) Mini hydel power plants established under the effective policy of the Energy Department for the establishment of small and micro hydroelectric projects up to 25 MW capacity will be eligible for the industrial investment incentives declared for general sector industries under this Industrial Development Policy 2024-30, replacing clause 7 of the said Energy Department policy.

12.24) Solar energy projects established under the Chhattisgarh State Solar Energy Policy 2017-27 will be eligible for the industrial investment incentives declared for core sector industries (excluding steel) under the Industrial Development Policy 2024-30, in place of the concessions mentioned in clause 8-A of the Energy Department's policy.

12.25) To provide industrial investment incentives to MSME service sector enterprises under the industrial development policy 2024-30, service activity certificates will be issued by the District Trade and Industries Centre, enabling them to avail of the incentives provided in this policy.

12.26) If any industry or service enterprise receives concessions or subsidies under the **Production-Linked Incentive (PLI)** scheme implemented by the Government of India, the industrial investment incentives eligible under the Industrial Development Policy 2024-30 will be provided in addition to the incentive amount given under the PLI scheme.

12.27) (a) To make effective use of the invested amount in closed and sick enterprises for the benefit of the state, a rehabilitation package will be provided as per **Chapter (D-4)**.

(b) If an enterprise has initiated establishment work but has not commenced commercial production and has not received any economic investment incentives from the department, and the assets of such an industry/enterprise is acquired by another entrepreneur/firm/company through the National Company Law Tribunal (NCLT), SARFAESI Act, or financial institutions recognized by the Reserve Bank as per prescribed rules, then upon initiating the industry/enterprise, the new buyer will be eligible for incentives as a "**new unit**."

In this case, the investment calculation will comprise of the amount specified in the sale deed/contract executed in favour of the new buyer under NCLT, SARFAESI Act, or recognized financial institutions, from the date of execution/acquisition of possession to the date of commencement of production and Investment made up to 6 months for micro and small industries/enterprises , 12 months for medium enterprises/medium service enterprises, and 24 months for large enterprises from the date of commencement of production.

(c) If an industry/enterprise that has initiated establishment activities and received stamp duty , exemption/concession in land premium but has not commenced commercial production, and has not availed of any other economic investment incentives from the department, then its assets, if purchased by another entrepreneur/firm/company through the National Company Law Tribunal (NCLT), SARFAESI Act, or financial institutions recognized by the Reserve Bank as per the prescribed rules, will be eligible for the remaining industrial investment incentives

under the terms of the original notification related to stamp duty exemption, exemption/concession in land premium.

(d) An industry/enterprise that has commenced commercial production but is either currently operational or closed and has not received any subsidies/exemptions/concessions from the department will be eligible for industrial investment incentives as a "new unit" under this policy if acquired by another entrepreneur/firm/company through NCLT, SARFAESI Act, or financial institutions recognized by the Reserve Bank as per prescribed rule. The investment calculation will comprise of the amount specified in the sale deed/contract executed in favour of the new buyer, certified by the bank. The enterprise will also be eligible for incentives under this policy for any expansion/diversification/substitution/modernization undertaken.

(e) An industry/enterprise that has commenced commercial production and is currently operational and has availed of subsidies/exemptions/concessions from the department must seek permission from the department before selling to another entrepreneur/firm/company. Upon receiving proper authorization, the enterprise will be eligible for industrial investment incentives only in cases of substitution/diversification/expansion, as per the policy.

(f) An enterprise that has previously commenced commercial production and is now closed and has availed of subsidy /exemptions/concessions from the department, will be eligible for industrial investment incentives under the package declared for closed and sick enterprises as per the Industrial Development Policy 2024-30 when acquired by a new buyer.

12.28) Categories of Industries

(1) For the purposes of industrial investment incentives under the Industrial Development Policy 2024-30, the definitions of enterprises/industries will be as specified in **Annexure-1** of this policy.

(2) Under the Industrial Development Policy 2024-30, enterprises are classified for **industrial investment promotion** into categories such as General Enterprises, Thrust Sector Enterprises, Core Sector Enterprises, Ineligible Enterprises, and Special Category Enterprises. Additionally, all development blocks in the state have been categorized into three groups for

industrial development purposes. The **three categories** of development blocks, namely **Group (One), (Two), and (Three), will be as specified in Annexure-4.**

(3) Industries/Enterprises are further categorized based on the size of investment into the following classifications:

Serial Number	Type of Industry
1	Micro Industries/Enterprise
2	Small Industries/Enterprise
3	Medium Industries/Enterprise
4	Large Industries/Enterprise
5	Micro Service Industries/Enterprise
6	Small Service Industries/Enterprise
7	Medium Service Industries/Enterprise
8	Large Service Industries/Enterprise

(4) Under the Industrial Development Policy 2024-30, Core Sector Industries/Enterprises refer to steel plants, cement plants, aluminium plants, and thermal power plants (as detailed in **Annexure-5**).

(5) General Sector Enterprises/Service Enterprises under the Industrial Development Policy 2024-30 refer to all enterprises/service enterprises except for those specifically categorized as Thrust Sector Enterprises/Service Enterprises, Core Sector Enterprises/Service Enterprises, Ineligible Category Enterprises, and Special Category Enterprises.

(6) Categories of Investors

For the purposes of "**Industrial Investment Promotion**," entrepreneurs/investors are classified as follows:

Serial Number	Classification of Investors
1	General Category Entrepreneurs.
2	Entrepreneurs from the Scheduled Castes and Scheduled Tribes.
3	Non-Resident Indians (NRIs), Foreign Direct Investors (FDI), Export Investors, Enterprises with Foreign Technology.
4	Women Entrepreneurs and Third Gender.
5	Retired Ex-servicemen from the State, Retired Police and Paramilitary Forces Personnel, Retired Agniveer Ex-servicemen from the State, Individuals Affected by Naxalism, Differently abled Entrepreneurs
6	Entrepreneurs from Women's Self-Help Groups in the State
7	Entrepreneurs from Farmers Producer Organisations (FPOs) in the State

12.29) Special Provision

1. The State Government constitutes a Ministerial Sub-Committee for significant investments under this policy in the interest of the state. This committee will have the authority to review and make decisions on proposals for providing special investment incentives, in addition to the industrial investment incentives specified in the policy, for significant investments in particular industries. The members of this Ministerial Sub-Committee will be as follows:

“

(1)	Hon'ble Chief Minister, Chhattisgarh-	Chairman
(2)	Hon'ble Minister, Finance Department, Government of Chhattisgarh	Member
(3)	Hon'ble Minister, Law Department, Government of Chhattisgarh	Member
(4)	Hon'ble Minister, Department of Commerce and Industries , Government of Chhattisgarh	Member Secretary
(5)	Hon'ble Minister, Other Departments as Required, Government of Chhattisgarh	Member (Special Invitee)

The secretary-in-charge of The Department of Commerce & Industries shall be the convener of this sub-committee.”¹

2. Under this policy, measures will be taken to simplify the rules and procedures applied by various departments for granting permissions/approvals to industries established in the state. Coordination will be established among all departments to provide integrated permissions/approvals. The State Investment Promotion Board will be strengthened to facilitate this process. A high-level committee chaired by the Chief Secretary will be formed to regularly review the progress of investment proposals.
3. The process of providing industrial investment incentives under this policy to industries established in the state will be made as contactless (No Physical Contact) as possible. The online system will be made more transparent, robust, timely, and functional. Wherever possible, the process for granting all subsidies/exemptions/concessions will be integrated into this system.
4. Measures will be taken and necessary provisions will be made in the rules to minimize the time required for establishing industries.

Recognized Definitions
Under the Industrial Development Policy 2024-30

Recognized Definitions

Under the Industrial Development Policy 2024-30

(In reference to clause 12.28(1) of this policy)

(1) "**Appointed Day**" under the Industrial Development Policy 2024-30 refers to the date the policy comes into effect, i.e., November 1, 2024.

(2) The **classification of development blocks** for industrial purposes will be as per the **groups (One), (Two), and (Three) mentioned in Annexure-4**.

(3) "**Industrial Area**" refers to all industrial areas under the authority of the State Government/Chhattisgarh State Industrial Development Corporation and those established/under establishment, maintained, including industrial areas, industrial corridors, industrial institutions, semi-urban industrial institutions/rural workshops, industrial development centres, industrial areas established under joint ventures, integrated infrastructure development centres, industrial parks, and special economic zones, regardless of the name used, as well as industrial areas/parks/special industrial zones established with approval/assistance from the State Government/Government of India and industrial areas approved by the Atal Nagar Development Authority, Nava Raipur.

(4) "**Industrial Unit**" refers to any unit established/under establishment in the State of Chhattisgarh as manufacturing/processing/service enterprises.

(5) "**Udyam Aakansha**" refers to the "**Udyam Akanksha Acknowledgement**" certificate issued through the portal of the Department of Commerce and Industry, Government of Chhattisgarh. Under this policy, this certificate will be valid for five years from the date of acknowledgement. Certificates issued under the previously effective system with a two-year validity and still valid will be referenced under this policy and considered valid for five years from the date of acknowledgement. The department will provide the necessary arrangements in the existing online system for this purpose.

(6) "**New Enterprise**" refers to an enterprise that has commenced commercial production on or after November 1, 2024, and holds a valid commercial production certificate issued by the

competent authority, or, in the case of service enterprises, a certificate of commencement of commercial service, with the date of commencement of commercial production or service listed as November 1, 2024, or later and on or before March 31, 2030.

However, for enterprises being established in the field of information technology during the fiscal year 2024-25, the eligibility for incentives under the Industrial Development Policy 2024-30 will be from the date of issuance of the notification for this policy, provided one of the following conditions is necessarily fulfilled:

(6.1) To qualify as a New Enterprise, the following conditions must be met:

(1) In cases of sole proprietorship, the land must be in the name of the owner/industrial unit. For cases other than sole proprietorships, the land must be in the name of the enterprise unit/company.

"However, in cases of private land leases (rented), the lease period must be registered in the name of the unit for a minimum of 11 years"

"If land provided by a government institution on license for a project is convertible into leasehold/freehold in due course, the unit shall be eligible for industrial investment promotion under this policy upon implementation of the project as per prescribed conditions."²

(2) New sheds and buildings must be constructed on the land specified in Clause 1.

"However, in cases where sheds/buildings are leased (rented), the lease must be registered in the name of the enterprise unit for a minimum of 11 years"

"If buildings provided by a government institution on license for a project are convertible into leasehold/freehold in due course, the unit shall be eligible for industrial investment promotion under this policy upon implementation of the project as per prescribed conditions."²

(3) New **plant and machinery** must be installed on the land, shed, and building mentioned in Clauses 1 and 2.

"Provided that, to encourage the establishment of enterprises relocating from foreign to the state, 50% of the value of imported old plant/machinery (having a remaining useful life of at least 5 years) shall be considered as fixed capital investment. It shall be necessary that the

company relocating from foreign invests in the state either directly or through its wholly owned subsidiary.”²

(6.2) For a New Enterprise set up within the premises of an existing enterprise after the **Industrial Development Policy 2024-30** becomes effective, the following conditions must be fulfilled:

- (a) The new enterprise must be proposed within the premises of the existing enterprise, and
- (b) It must be established as a new enterprise, holding a certificate issued by the competent authority, and commence production/service within the policy period.
- (c) It must also possess a valid production certificate issued in accordance with regulations.
- (d) It must clearly exist as a separate unit.
- (e) To be recognized as a new enterprise, it must meet the following conditions:
 - (1) An Udyam Akanksha, I.E.M. a letter of intent, or industrial licence must be issued in the name of the new unit after the appointed date, and these documents must be valid.
 - (2) A separate electricity connection must be in the name of the new enterprise.
 - (3) A separate GST registration must be in the name of the new enterprise.
 - (4) A shed/building must be constructed on the specified land.
 - (5) New plant and machinery must be installed in the constructed shed/building.
 - (6) The new enterprise must maintain separate records for the purchase of raw materials and the sale of manufactured products/services.
 - (7) A production certificate must be issued in favour of the new enterprise by the competent authority.
 - (8) The existing enterprise must not violate any contract/notification related to industrial investment incentives received by the previously established enterprise within the premises.
 - (9) It will also be necessary that the raw material or product of the new enterprise is not used as raw material or a product of the existing enterprise. In other words, the new product should not be part of backward or forward integration, and the classification of the new product must be different from that of the existing product.

(7) "Existing Enterprise" under the **Industrial Development Policy 2024-30** refers to all enterprises established in the state that commenced commercial production before the specified date, i.e., November 1, 2024, and hold a valid certificate issued by the competent authority.

(8) Under the **Industrial Development Policy 2024-30**, the following conditions must be met for eligibility for industrial investment incentives under "**Expansion of Existing Enterprises**":

(a) All enterprises established in the state that, on or after the specified date, make an additional investment of at least 25 percent of the approved investment amount in plant and machinery between the date of acknowledgement for expansion and the date of commencement of commercial production,

(b) Under "**Expansion of Existing Enterprises**," there must be a minimum 25% increase in the registered capacity or average production (whichever is higher) of the unit (including the investment made during the 6/12/24 months for subsidy earlier) and a 10% increase in total employment. Additionally, the expanded capacity must have been achieved.

(c) Under "**Expansion of Existing Enterprises**," production must have commenced between November 1, 2024, and March 31, 2030.

(d) Before starting the process of "**Expansion of Existing Enterprises**," it is mandatory for the existing unit to obtain acknowledgement for the proposed investment project from the competent authority (who issued the production certificate to the unit). "Provided that, units that have executed an MoU with the State Government for expansion or have received an Invitation to Invest from the government shall not be required to obtain acknowledgement."²

(e) New industrial/service units established after the specified date of the **Industrial Development Policy 2024-30**, upon starting production/service and obtaining a commercial production certificate from the competent authority, will be eligible for subsidies, exemptions, and concessions based on the investment made for "**enterprise expansion**" within the maximum limits declared in this policy. It will be necessary to fulfill the conditions related to additional investment, employment, and production as specified.

(9) Eligibility for Industrial Investment Incentives under "**Diversification**":

To be eligible for industrial investment incentives under the "**Diversification**" scheme described in this policy, the following conditions must be met:

(a) **Diversification** refers to the inclusion of a new product/service in an existing enterprise under the "Diversification" scheme after the appointed date of this policy.

(b) Under the "**Diversification**" scheme, there must be a minimum of 25 percent, of approved investment in existing unit, additional capital investment in plant and machinery and a 10 percent increase in total employment from the date of acknowledgement for diversification to the date of commencement of commercial production.

(c) Before initiating the **diversification** process, the competent authority (who issued the production certificate) must be notified, and acknowledgement must be obtained. "Provided that, units that have executed an MoU with the State Government for diversification or have received an Invitation to Invest from the government shall not be required to obtain approval."²

(d) Industrial units that establish new enterprises after the specified date of the **Industrial Development Policy 2024-30**, upon starting production and obtaining a commercial production certificate from the competent authority, will be eligible for subsidies, exemptions, and concessions based on the investment made for diversification. This eligibility will be within the maximum limits declared in the policy, provided that the conditions related to additional investment, employment, and production are fulfilled.

(10) Eligibility for Industrial Investment Incentives under "**Substitution/Modernization**":

To be eligible for industrial investment incentives under the "**Substitution/Modernization**" scheme described in this policy, the following conditions must be met:

(a) This applies to micro, small, and medium industrial/service units where, on or after the specified date of the Industrial Development Policy 2024-30, an existing industrial unit makes a minimum capital investment of 125 percent of the original investment in plant and machinery, as per a bank-financed project, to replace old machinery. It is also necessary that the machines proposed for substitution are at least 5 years old.

(b) Under the "**Substitution/Modernization**" scheme, if there is a 10 percent increase in total employment, the unit will be eligible for incentives up to 50 percent of the invested amount in fixed capital, provided production commences within the current policy period.

(c) It is also necessary under the "**Substitution/Modernization**" scheme that the unit must notify the competent authority (who issued the production certificate) and obtain acknowledgement before initiating the process after November 1, 2024. Additionally, production with the **substituted/modernised** machinery/investment must commence by or before March 31, 2030.

(11) (a) "**Micro Enterprise /Micro Service Enterprise**" refers to enterprises with an investment in plant and machinery or equipment of up to **₹1 crore and an annual turnover of up to ₹5 crore**. The enterprise must hold an "Udyam Akansha" and, upon commencing production, a production certificate issued by the competent authority.

However, under this policy, the classification of the unit for industrial investment incentives will be determined solely based on the investment amount in plant and machinery or equipment.

(b) "**Small Enterprise /Small Service Enterprise**" refers to enterprises with an investment in plant and machinery or equipment of **up to ₹10 crore and an annual turnover of up to ₹50 crore**. The enterprise must hold an "Udyam Akansha" and, upon commencing production, a production certificate issued by the competent authority.

However, under this policy, the classification of the unit for industrial investment incentives will be determined solely based on the investment amount in plant and machinery or equipment.

(c) "**Medium Enterprise/Medium Service Enterprise**" refers to enterprises with an investment in plant and machinery or equipment of **up to ₹50 crore and an annual turnover of up to ₹250 crore**. The enterprise must hold an Udyam Akanksha/I.E.M./Letter of Intent or industrial license and, upon commencing production, a production certificate issued by the competent authority.

However, under this policy, the classification of the unit for industrial investment incentives will be determined solely based on the investment amount in plant and machinery or equipment.

12) "**Large Enterprise /Large Service Enterprise** " refers to enterprises with an investment of **more than □50 crore in plant and machinery or equipment and an annual turnover exceeding □250 crore**. The Enterprise must hold an Enterprise Aspiration/I.E.M./Letter of Intent or industrial license and, upon commencing production, a production certificate issued by the competent authority.

However, under this policy, the classification of the unit for industrial investment incentives will be determined solely based on the investment amount in plant and machinery or equipment.

13) "**Thrust Sector Enterprise** " under the Industrial Development Policy 2024-30 refers to enterprises mentioned in **Annexure-2**.

14) "**Ineligible Enterprise**" under the Industrial Development Policy 2024-30 refers to enterprises mentioned in **Annexure-3**.

15) "**Core Sector Enterprise** " under the Industrial Development Policy 2024-30 refers to enterprises mentioned in **Annexure-5**.

16) "**General Enterprise** " refers to enterprises that are not categorised as "**Thrust Sector Enterprise**," "**Ineligible Enterprise**," or "**Core Sector Enterprise**," and for which no separate industrial investment incentive package is specified/announced under this policy.

17) "**Fixed Capital Investment**" refers to investments made for the establishment of new enterprises or the expansion/diversification/substitution/modernization of existing enterprises (as applicable), including investment in land/land development, shed-building construction, new plant and machinery installation, electricity supply, water supply, and boundary wall construction. [“]To encourage the establishment of enterprises relocating from foreign to the state, 50% of the value of imported old plant/machinery (having a remaining useful life of at least 5 years) shall be considered as fixed capital investment.^{”2}

For new enterprises , fixed capital investment will be calculated from the date of Udyam Akanksha or the acknowledgement date for expansion/diversification/substitution/modernization of existing enterprises, starting from the

initiation of the project at the site to the commencement of commercial production. Additionally, for micro and small industrial/service enterprises, investments made in approved project components within six months after commencing commercial production will be considered valid. For medium industries/service enterprises, this period is 12 months, and "In cases of large industries/large service enterprises with investment up to ₹200 crore, this period is 24 months; for enterprises with investment from ₹200 crore to ₹500 crore, this period is 36 months; for investments from ₹500 crore to ₹1000 crore, this period is 48 months; and for enterprises with investment exceeding ₹1000 crore, this period is 60 months."²

18) **"Date of Commencement of Commercial Production/Service"** means:

- (a) **For Micro and Small Enterprises** : The date 45 days after the notified date of trial **production/service commencement** by the enterprise or the date of commercial production certified by the competent authority, whichever is earlier.
- (b) **For Medium Enterprises** : The date 75 days after the notified date of trial **production/service commencement** by the enterprise or the date of commercial production certified by the competent authority, whichever is earlier.
- (c) **For Large Enterprises**: The date 100 days after the notified date of trial **production/service commencement** by the Enterprise or the date of commercial production certified by the competent authority, whichever is earlier.

19) **"Commercial Production Certificate"**

- (a) Upon application by the enterprise for the establishment of a new enterprise/expansion/diversification/substitution/modernization of an existing enterprise, a **"Commercial Production Certificate"** may be issued by the competent authority after verification.
- (b) Only one original production certificate will be issued for the establishment of a new Enterprise, which will form the basis for providing "Industrial Investment Incentives" under the policy.

(c) For expansion/diversification/substitution/modernization in an existing enterprise , entries related to capital investment, employment, product names, and annual capacity will be recorded as amendments in the original production certificate. This will serve as the basis for providing "Industrial Investment Incentives" under the policy. An appropriate system will be made available for amending the production certificate, either online or offline.

(d) Service enterprises will be issued certificates by the competent authority upon commencing service activities or starting production/service activities following expansion/diversification/substitution/modernization.

(e) The date of commercial production for thermal power projects and other power-generating units will be determined based on the certificate issued by the Department of Energy or the competent authority designated by it.

“(f) Units that are ineligible for investment promotion incentives under the Industrial Development Policy 2024-30, or that do not wish to avail such incentives, may be issued an ‘Operational Certificate’ by the concerned District Trade and Industry Centre upon submission of an application for verification of production in manufacturing and eligible service enterprises. The Directorate of Industries shall issue guidelines in this regard.”²

20) "**Scheduled Caste/Scheduled Tribe Entrepreneur**" refers to a person who, under the applicable definition by the Central Government, is notified as a member of the Scheduled Caste/Scheduled Tribe for the state of Chhattisgarh, is a domicile of Chhattisgarh, and holds a permanent certificate issued by the competent authority for such notification.

(21) "**Enterprises Proposed/Established by Scheduled Caste/Tribe Entrepreneurs**" refer to enterprises that are proposed or established by "Scheduled Caste/Scheduled Tribe Entrepreneurs" of the state. In the case of a partnership firm, all partners must belong to the notified Scheduled Caste/Tribe of Chhattisgarh. If it is a company formed under the Indian Companies Act, all shareholders must belong to the notified Scheduled Caste/Tribe of Chhattisgarh. In the case of a cooperative or society formed under the Societies Act, all members must belong to the notified Scheduled Caste/Tribe of Chhattisgarh. They must be domicile of the state, hold a valid Udyam Akansha/I.E.M./Letter of Intent/Industrial License,

and, upon commencement of commercial production, possess a production certificate issued by the competent authority.

(22) For availing of the benefits provided under this policy as a cooperative institution formed with share capital from the State Government, the institution must have a minimum of 90 percent share capital from the State Government or its enterprise, and a valid certificate issued by the competent authority must be presented.

(23) "**Women Entrepreneur**" under this policy refers to a person who is eligible for benefits under the following conditions:

(a) A woman who is a domicile of the state and has proposed or established an enterprise.

(b) In the case of a partnership firm, at least 51 percent of the partnership must belong to women of the state.

(c) In the case of a company formed under the Indian Companies Act, at least 51 percent of the shareholding must belong to women of the state.

(d) In the case of a cooperative institution, at least 51 percent of the members must be women of the state.

(e) In the case of a society formed under the Societies Act, at least 51 percent of the members must be women of Chhattisgarh.

(f) In all the above categories, it is also necessary that at least 50 percent (**separately for each category**) of the workforce in managerial, skilled, and unskilled positions must be women. Furthermore, **if the enterprise owner is a woman, she will not be included in any of the workforce categories of managerial, skilled, or unskilled labour.**

(24) "**Manufacturing Enterprise**" refers to an enterprise classified under the manufacturing category as per the Micro, Small, and Medium Enterprises Development Act, 2006 (as amended from time to time) by the Government of India.

(25) "**Divyang/Disabled**" refers to a person who falls under the "Rights of Persons with Disabilities Act, 2016 (Act No. 49 of 2016)"², by the Government of India and holds a certificate issued by a competent authority authorized for this purpose.

(26) "**Ex-servicemen**" refers to a domicile of Chhattisgarh who has retired from the paramilitary forces/armed forces of the Government of India and holds a certificate from the respective administrative department/office.

"(27) 'Person affected by Naxalism' shall have the same meaning as defined in the Chhattisgarh Naxal Surrender/Victim Relief and Rehabilitation Policy-2025."²

(28) "**Self-Help Group**" refers to a self-help group registered in the state.

(29) "**Project/Scheme**" refers to:

(a) The project cost (excluding working capital) indicated in the project report attached with the application for obtaining an Udyam Akanksha/I.E.M./Letter of Intent/Industrial License or other documents considered acceptable by the department, submitted to the competent authority for micro, small, and medium enterprises.

(30) "**Exporting Enterprise**" refers to an Enterprise that has been issued a Letter of Permission (L.O.P.) for export by the competent authority of the Government of India.

(31) "**Term Loan**" refers to a loan approved and disbursed (excluding working capital) by scheduled banks authorized by the Reserve Bank of India, public financial institutions declared under "Section 2(72) of the Companies Act, 2013 (Act No. 18 of 2013)"², financial corporations established under the State Financial Corporations Act, 1951, Khadi and Village Industries Commission/Board, Scheduled Caste/Scheduled Tribe Finance and Development Corporation, Backward Classes and Minority Finance and Development Corporation, and other financial institutions.

(32) "**Project Report**" refers to a report prepared for the establishment, expansion, or diversification of a new Enterprise , approved by any department of the state, an entrepreneurship development centre, EDII, CITCON, MSME institutions, national-level financial institutions, or a business consultant from the private sector, such as a chartered

accountant or chartered engineer. The report includes details about the financial cost of the project, market potential, raw material availability, technical aspects, profit and loss, etc.

(33) The definitions issued by the State Government from time to time will be valid for "**Unskilled Workers, Skilled Workers, and Managerial Positions.**"

(34) The definition issued by the Government of India will be valid for "**Non-Resident Indian.**"

(35) The definition issued by the Government of India will be valid for "**FDI Investor.**"

(36) "**Enterprise Related to Foreign Technology**" refers to such enterprises that have been granted approval/consent by the Government of India to establish an industrial project in the state of Chhattisgarh.

(37) "**Domicile of the State**" will be as defined by the State Government from time to time, and the person must hold a certificate issued by a competent authority for this purpose.

(38) "**Closed/Sick Industrial Unit**" refers to enterprises that hold a production certificate issued by a competent authority and are defined/declared by the State Government under the policy for closed/sick enterprises as per the definitions issued from time to time.

(a) A Closed Enterprise is defined as:

1. An industrial unit that was commercially operational for **at least two years** before closure and
2. Has been closed for at least the past **18 consecutive months**, resulting in electricity disconnection, or
3. Has a nil determination form filed for Central Excise (GST) during this period, or
4. Has reasons accepted by the State-Level Rehabilitation Committee.

(b) A **Sick** Enterprise is defined as:

1. A micro or small enterprise (as per the MSME Act 2006, amended 2020) is considered "sick" if, based on audited accounts, the account with the highest debt remains an NPA (Non-Performing Asset) for over two years,

or

The net worth of the unit has declined, with accumulated cash losses reducing net worth to 50 percent in the previous fiscal year.

2. For cases other than micro and small enterprises, a sick industry is defined as one where the loan account has become an NPA for six months or more, or continuous losses (accumulated losses) have led to a 50 percent reduction in net worth based on the audited accounts of the previous year.

(39) "**Enterprise Premises**" refers to the boundaries of the industrial/commercial/ancillary land allocated for enterprise establishment by the State Government/Directorate of Industries or CSIDC or any agency recognized under this policy, or land purchased for this purpose.

Note: Residential-purpose land will not be included within these boundaries.

(40) "**Rural Area**" refers to an area defined as a village in revenue records or a settlement area with a population not exceeding 2,000, as per the 2011 Census or data prepared from time to time by the Central Government.

(41) "**Village Industry Unit**" refers to an enterprise classified by the Khadi and Village Industries Commission, excluding ineligible/negative enterprises.

(42) "**Permanent Employment**" refers to the wages/remuneration paid directly by the enterprise to personnel in unskilled/skilled/managerial categories in an established unit holding a production certificate. Employment provided through contractors will not be included.

(43) "**Land Bank**" refers to government and private land acquired for the establishment of industrial projects outside the industrial areas, parks, and institutions described in definition

point number-3. This land must be under the name/authority of the State Government/Directorate of Industries or CSIDC or any agency recognized under this policy.

(44) "**White Goods**" refers to products defined in this category by the Government of India, such as televisions, air conditioners, refrigerators, and washing machines.

(45) "**Net SGST**" refers to the actual amount of SGST deposited in the treasury of the Government of Chhattisgarh after adjusting various types of eligible input tax credits related to the sale of goods/services within Chhattisgarh. This will not include SGST/IGST amounts related to products sold outside the state in any form or manner. The SGST amount paid on the purchase of plant and machinery/raw materials/ancillary items by the unit will not be included but will be adjusted as per the input tax credit provisions under the GST Act.

Net SGST exemption will only be valid for products consumed by the final consumer within the state of Chhattisgarh. Detailed instructions/procedures will be issued separately for this purpose.

(46) "**Pharmaceutical Sector**" refers to enterprises and units in the pharmaceutical sector, such as formulation, Active Pharmaceutical Ingredients (API), Key Starting Materials (KSM), Drug Intermediates (DI), and other products recognized and declared by the Government of India in the pharmaceutical sector from time to time.

(47) "**Textile Sector**" refers to textile enterprises and units engaged in ginning, spinning, weaving, dyeing, and processing of textiles, apparel, MMF yarn/fabric from recycled products, apparel production, technical textiles, and support activities including Buildtech, Geotech, Indutech, Mobiltech, Protech, Ecotech, Agrotech, Clothtech, Hometech, Meditech, Sportstech, Packtech (excluding plastic packaging), and other products/enterprises recognized by the Government of India and the State Government in this category from time to time.

Note: Textile and garment manufacturing units engaged in the production of legally prohibited products will not be eligible for subsidies under this policy.

(48) "**Agriculture, Food & Horticulture Product Processing Sector**" refers to enterprises and units in the **agriculture, food, and horticulture product processing sector** (excluding

ethanol production units) recognized by the Government of India and the State Government, and other declared products recognized in this sector from time to time.

(49) "**Electronics Sector Products**" refers to enterprise units in the electronics sector recognized by the Government of India and the State Government, and other declared products recognized in this sector from time to time.

(50) "**IT/ITES Sector Products**" refers to enterprise **units in the IT/ITES sector** recognized by the relevant departments of the Government of India and the State Government, and other declared products recognized in this sector from time to time.

(51) "**Effective Steps**" refers to:

(1) The unit has acquired valid possession of the land.

(2) The unit has commenced construction work and expended 10 percent of the proposed capital investment for the shed/building as per the project report.

(3) The unit has placed a firm purchase order for plant and machinery, including an advance payment, as specified in the project report.

(4) The unit has submitted applications for statutory approvals/permissions/no-objections to the relevant departments/offices for project establishment, such as establishment approval, building construction permits, etc.

Note: In case of any dispute regarding the definitions, the decision of the Department of Commerce and Industry, Government of Chhattisgarh, will be final and binding.

**List of Thrust Sector Enterprises
Under the Industrial Development Policy 2024-30**

Annexure-2**List of Thrust Sector Enterprises**
Under the Industrial Development Policy 2024-30

(In reference to the clause-12.28 (2) and definitions mentioned in point number 13 of this policy)

Serial Number	Description	Minimum Capital Investment in Plant and Machinery (Amount in <input type="checkbox"/> Lakh)
(A) Pharmaceutical and Medical Device Sector		
1	Pharmaceutical Enterprise	500
2	Medical and Laboratory Equipment	70
3	Medical Grade Oxygen Gas (Liquid and Gaseous Form)	200
4	Oxygen Gas Cylinder Manufacturing	1000
5	Oxygen Concentrator	150
6	Cryogenic Gas Tanker	70
7	Face Mask, Non-rebreather Mask, Oxygen Flow Meter, Nasal Cannula, etc.	50
8	Non-invasive Ventilator, Invasive Ventilator	200
9	Surgical Gloves, PPE Kits, Overall Body Protectors, Other Equipment for Infection Prevention	200

10	Nutraceutical Products / Sports Nutraceutical Products	200
11	Equipment for Vaccine Production, Reagents for RT-PCR Test, True-Not Test, Antigen Test,	500
“12	Products mentioned in the National List of Essential Assistive Products (NLEAP) issued by the Indian Council of Medical Research (ICMR)	200” ²

(B) Agriculture, Food and Horticulture Product Processing Sector

1	Fruit, Flower, Vegetable and Other Horticulture Product Processing Enterprise	25
2	Food Processing and Agriculture-based Enterprises as defined by the Government of India (excluding Rice Mills, Paddy Parboiling & Cleaning, Huller Mills, Rice Bran Solvent Extraction Plants and Refining of Food Oil (Independent Unit)/ Excluding Refinery and Paddy/Multi- grain/Sugarcane-based Ethanol Production Units.)	70
3	Branded Dairy Products (Including Milk Chilling)	140
4	“Deleted” ²	“Deleted” ²
“5	Hydroponics, Aeroponics, and High- tech agriculture involving the use of automation, Internet of Things, etc. Note – For investment promotion under this category, the calculation of eligible fixed capital investment shall exclude the cost of land.	100
6	Poultry, hatchery, and meat processing (products identified by the Ministry of	100”

	Food Processing, Government of India)	
Note – Enterprises making investments below the specified investment threshold mentioned against serial numbers 5 and 6 shall be ineligible for investment promotion under this policy. ^{“2}		
(c) Automobile Sector		
1	Automobile, Auto Components	150
2	Electric Two-Wheelers, Three-Wheelers, Four-Wheelers Vehicles and their Battery Manufacturing, Hydrogen Fuel Cell Vehicles	500
3	Manufacturing of Equipment for Electric Vehicle Charging Stations	50
4	As per approved policy of government of India Establishment of Enterprises for Scrapping End-of-Life Vehicles	200
(c) Defence and Aerospace Sector		
1	Drone Manufacturing Enterprise	500
2	Aerospace, Aircraft Repair (MRO)	500
3	Defence Equipment	1000
(D) Information Technology (IT) Hardware Sector		
1	Robotics Technology Enterprises, Artificial Intelligence Technology Enterprises, Information Technology Enterprises and IT-Supported Service Enterprises Requiring Hardware	100
2	Products under Biotechnology and Nanotechnology	100
3	White Goods, Electronic and Electrical Consumer Products	250

(E) Textile Sector

1	Textile Enterprises (Spinning, Weaving, Power Loom, Fabrics and Ready-Made Garments and Other Processes) (Excluding Non-Woven Fabric Bags)	150
2	Polyester Staple Fiber	100
3	Ready-Made Garments	50
4	Technical Textiles	500

(F) Engineering Sector

1	Products/Equipment/Spare Parts Supplied to Railways, Space, Defence Institutions/Departments, Telecommunications and Aviation Companies	140
2	Stainless Steel and its Products	5000
3	Bicycles and Products/Equipment/Spare Parts Used in Bicycle Manufacturing. Plant/Machinery/Engineering Product and its spares	125
4	Ferrous/Non-ferrous Metal-based Downstream Products, Alloy Steel and its Products	250
5	Aluminium-based Downstream Products	250
6	Plant/Machinery/Spares used for Electricity Production from New and Renewable Sources	1000
7	Plant/Machinery/Spares used Electricity	150

	Production, Transmission and Distribution	
8	Transmission Line Towers/Mobile Towers and their Spare Parts/Equipment	250
9	Self-Propelled Agricultural Machinery, Tractor-based Agricultural Implements/Agricultural Implements	70
10	Wagon Coach Spares and Fittings	150
11	Hand Pump and Spares Manufacturing	100
12	Submersible Pump and Spare Manufacturing	100
13	Electric Motor and Spare Parts Manufacturing	100
14	Grain Silos	125
15	Manufacturing of Cutting Tools, Dies and Fixtures	150

(G) Forest Produce based Sector

1	Herbal, Herbal Medicine and Minor Forest Produce-based Enterprises	100
2	Bamboo-based Enterprises (Where Bamboo is the Main Raw Material)	50
3	Enterprises Based on Lakh (Where Lakh is Used as the Main Raw Material)	25
4	Enterprises based on wood obtained from Plantations	100
5	Compressed Wood and Enterprises based on it	100

(H) Thrust Sector Enterprises Based on Classification

1	Gems and Jewellery	100
2	Sports Goods	500
3	Manufacturing of Organic Fertilizers, Organic Pesticides and Bone Meal	200

(I) Product-based Thrust Sector Enterprises

1	Moulded Furniture, Containers, PVC Pipes and Fittings, Household Plastic Items	125
2	Paint/Distemper	125
3	Non-Plastic Bags (Excluding Non-Woven Bags)	25
4	Fly Ash Products (Excluding Cement)	25
5	Refractory Items	100
6	Footwear and Related Enterprises “Note – Large enterprises under this category shall be eligible for investment promotion incentive as mentioned in Chapter (C-2).” ²	100
7	Cutting and Polishing of Floor Stones, Cutting and Polishing of Granite Stones, Cutting and Polishing of Marble Stones, Cutting and Polishing of Other Mineral Rocks and Tiles Manufacturing	25
8	Village Industry Units such as Pen Manufacturing, Garland Manufacturing, Incense Stick, Dona Pattal Manufacturing, Animal Feed, Soap and Washing Powder, Phenyl, School Bags, CFL Bulbs, Steel Windows/Doors/Rolling Shutters, and	10

	Other Industries with a Minimum Capital Investment of ₹10 Lakhs in Plant and Machinery	
9	Production of Cosmetics	10
10	Wooden Seasoning and Chemical Treatment Plant	25
11	Prefabricated Building Materials	125
"12	Graphene Production	500 ^{"2}

(J) Investor Classification-based Sector

1	Enterprises Established as Joint Ventures between Foreign Companies Using Foreign Technology and Indian Companies in the Private Sector	1000
2	Such other categories of Enterprises as may be Notified by the State Government from Time to Time	-

^{"(L)}	Toy Sector	
1	Plastic based toys	75
2	Soft toys	50
3	Electronic Toys	150
4	Traditional toys of Chhattisgarh (Rural Industry)	10

	Note:
	<ol style="list-style-type: none"> 1. Plastic-based toys and soft toys shall be eligible for investment incentives as mentioned in Chapter (C-2) for large enterprises. 2. Electronic toys shall be eligible for investment incentives as mentioned in Chapter (C-4) for large enterprises.^{"2}

^{"(M)}	Products related to Circular Economy:	
1	Biomass Briquettes/Pellets	100
2	Manufacturing of Granules and other products from Plastic Recycling, excluding ineligible enterprises	75

3	Electronic Waste Processing	100
4	Green Cement (Clinker-free cement)	50
5	Recycled Garments, Footwear, Carpets, etc	150
6	Biomass Bags	50 ^{"2}

Note:

1. To be eligible for thrust sector enterprises, it will be necessary to invest capital in plant and machinery item of minimum limit or more prescribed by the State Government, Department of Commerce and Industries
2. If an enterprise manufactures products from the Thrust Sector along with products from any other category, it will be eligible for industrial investment incentives based on the lower product category (whichever is lower of the two).

**List of Ineligible Enterprises for the Entire State
Under the Industrial Development Policy 2024-30**

**List of Ineligible Enterprises for the Entire State
Under the Industrial Development Policy 2024-30**

(In reference to the clause-12.28 (2) and definitions mentioned in point number 14 of this policy)

- (1) Alcohol distillery and alcohol-based beverage manufacturing (excluding alcohol production based on non-timber forest produce).
- (2) Saw Mill (Sawmill).
- (3) Polythene bags and disposable plastic products prohibited by the Government of India/State Government.
- (4) Enterprises related to Pan Masala, Gutkha, Betel Nut (Supari) and tobacco.
- (5) Slaughterhouse (Butchery).
- (6) Packaged Drinking Water.
- (7) Coal and Coke Briquettes, Coal Screening, Coal Washery.
- (8) Lime manufacturing, Lime Powder, Lime Chips, Dolomite Powder.
- (9) All types of mineral powders, slag grinding.
- (10) Asbestos and asbestos-based enterprises.
- (11) Leather Tannery.
- (12) Sponge Iron, Integrated Steel Plant, Thermal Power Generation Units
(Restricted to the following blocks only).

Serial Number	Name of the District	Name of the Block
1	Bilaspur	Bilha
2	Raipur	Dharsiwa

- (13) Stone Crusher/Grit Manufacturing (only for development blocks in Group-1 and 2).
- "(14) Rice Mill, Parboiling and Fortified Rice Kernel (FRK) (only for development blocks of Group 1 & 2)"²
- (15) Repacking of all types of products.
- (16) Any other enterprises notified by the State Government.

Note: If an ineligible enterprise is established along with another category of enterprise, the investment made in the ineligible product will be deducted from the total project investment and the remaining investment will be eligible for industrial investment incentives.

**Development Block Categorization
Under the Industrial Development Policy 2024-30**

Development Block Categorisation
Under the Industrial Development Policy 2024-30
(In reference to Clause 12.28 (2) of this policy)

S.N.	Name of the District	Development Block Group - One (10)	Development Block Group - Two (61)	Development Block Group - Three (75)
1	Raipur	Dharsiwa	Tilda, Arang, Abhnapur	-
2	Gariyaband	-	Gariyaband, Fingeswar	Chhura, Deobhog, Mainpur
3	Baloda bazar-Bhatapara	Baloda Bazar-Bhatapara, Simga	Palari, Kasdol	-
4	Mahasamund	-	Mahasamund, Saraipali, Pithora	Bagbahara, Basna
5	Dhamtari	-	Dhamtari, Kurud	Magarlod, Nagri
6	Durg	Durg, Dhamdha, Patan	-	-
7	Balod	-	Balod, Gundardehi, Gurur, Daundi	Daundi-Lohara
8	Bemetara	-	Bemetara, Saja, Berla, Navagarh	-
9	Rajnandgaon	-	Rajnandgaon, Dongargaon, Dongargarh	Chhuria
10	Khairagarh-Chhuikhadan-Gandai	-	Khairagarh, Chhuikhadan	-
11	Mohla- Manpur-Ambagarh Chowki	-	-	Ambagarh Chowki, Manpur, Mohla
12	Kabirdham	-	Kawardha, Bodla, Sahaspur, Lohara	Pandariya

13	Bilaspur	-	Bilha, Takhatpur, Masturi, Kota	-
14	Mungeli	-	Mungeli, Pathariya, Lormi	-
15	Gaurela-Pendra-Marwahi	-	Pendra Road, Pendra	Marwahi
16	Raigarh	Raigarh	Kharsiya, Tamnar, Gharghoda, Pusaur, Dharamjaygarh, Lailunga	-
17	Sarangarh - Bilaigarh	-	Sarangarh, Baramkela	Bilaigarh
18	Janjgir - Champa	Akaltara	Bamhanidih, Navagarh, Baloda, Pamgarh	-
19	Sakti	-	Sakti, Jajjeupur, Malkharoda, Dabhra	
20	Korba	Korba	Katghora	Pali, Kartala, Podi-Uproda
21	Surguja	-	Ambikapur	Lundra, Lakanpur, Sitapur, Batauli, Udaypur, Mainpat
22	Surajpur	-	Surajpur	Pratappur, Premnagar, Bhaiyathan, Odagi, Ramanujnagar
23	Balrampur	-	-	Balrampur, Kusmi, Rajpur, Ramchandrapur, Shankargarh, Wadrafnagar
24	Jashpur	-	-	Jashpur, Pathalgaon, Kunkuri, Bagicha, Duldula, Manora, Kansabel, Farsabahar
25	Koriya	-	-	Baikunthpur, Sonhat
26	Manendragarh - Chirmiri - Bharatpur	-	-	Manendragarh, Bharatpur, Khadagvan
27	Bastar	-	Jagdalpur	Bakavand, Bastanar, Darbha, Luhandiguda,

				Bastar, Tokapal
28	Dantewada	-	-	Dantewada, Gidam, Katekalyan, Kuakonda
29	Sukma	-	-	Konta, Chhindgarh, Sukma
30	Kanker	-	Kanker, Charama	Antagarh, Bhanupratapur, Durgkondal, Narharpur, Koylibeda
31	Kondagaon	-	Kondagaon	Keshkal, Baderajpur, Makdi, Farasgaon
32	Bijapur	-	-	Bijapur, Bhairamgarh, Bhopalpattanam, Usur
33	Narayanpur	-	-	Narayanpur, Orchha

**List of Core Sector Enterprises
under the Industrial Development Policy 2024-30**

List of Core Sector Enterprises
Under the Industrial Development Policy 2024-30

(In reference to the Clause 12.28(2) and definitions mentioned in point number 15 of this policy)

From the perspective of "Industrial Investment Incentives," the following medium and large enterprises will be considered under the Core Sector:

S. N.	Type of Industry	Eligible Development Blocks
1	Steel Plant	Group-1 Development Blocks (excluding Dharsiwa block of Raipur district and Bilha block of Bilaspur district), Group-2 and Group-3
2	Cement Plant	Group-1, Group-2 and Group-3
3	Aluminium Plant	Group-1, Group-2 and Group-3
4	Thermal Power Plant	Group-1, Group-2 and Group-3

Note: During the duration of the Industrial Development Policy 2024-30, new Core Sector Enterprises established in various development blocks, as well as the expansion/diversification/substitution/modernization of existing Enterprises, will be eligible for industrial investment incentives as specified for Core Sector enterprises, provided there are no other ineligibilities as per the provisions for large enterprises in this policy.

List of Eligible Micro, Small and Medium Service Category Enterprises

List of Eligible ^{“”}₂ Service Category Enterprises

Under the Industrial Development Policy 2024-30, service category enterprises listed in the following table will be eligible for industrial investment incentives as specified, subject to meeting the minimum fixed capital investment outlined in Column 3 of Annexure-6 for the service sectors mentioned in Column 2. For this purpose, a Service Activity Certificate will be issued by the respective District Trade and Industry Centre as per the provisions of this policy, to make the incentives available as stipulated.

S.N.	Service Name	Minimum Fixed Capital Investment (Rupees in Lakh)
1	2	3
(A)	Logistics Service Sector	
1	Packaging Service	25
2	Transportation Service	50
3	Warehouse	100
4	Cold Storage	150
5	Courier Service	100
6	Freight Transportation	100
(B)	IT and IT-Enabled Services	
1	3D/Animation/VFX Studio	10
2	Film Studio	50
3	Business Process Outsourcing (BPO) ^{“”} , Knowledge Process Outsourcing (KPO), Legal Process Outsourcing (LPO) ^{””} ₂	30
4	IT Consultancy	30

S.N.	Service Name	Minimum Fixed Capital Investment (Rupees in Lakh)
5	Data Processing Centre	25
6	Artificial Intelligence related Research and Development	10
(C)	Engineering Services	
"1.	Automobile Repair and Service Centers	Group 1- 50 Group2 - 30 Group3 – 10 ^{”2}
2	General Engineering and Fabrication Service (for Group-2 and Group-3 Development Blocks)	10
3	General Engineering and Fabrication Service (for Group-3 Development Blocks)	05
4	Repair and maintenance of Railway transport equipment	25
5	Repair service Centers for all other types of Industrial Machines	25
6	Repair Service Centers for Agricultural Equipment	10
(D)	Research & Development Sector	
1	NABL Certified Industrial Research and Development Lab	15
2	Industrial Testing Lab	125
3	Lab Involved in Testing Raw Materials and Finished Products	25

S.N.	Service Name	Minimum Fixed Capital Investment (Rupees in Lakh)
(E)	Tourism, Entertainment, and Other Social Service Sector	
1	Amusement/Water/Adventure Park (Excluding Land Cost)	1500
2	Hotel, Resort and Convention Centre (Excluding Land Cost)	1500 “But 750 for Bastar and Surguja divisions” ²
3	Museum and Other Cultural Services “such as centers for promoting Indian/state art, music, dance, and literature.” after “Cultural Services” ² .	100
4	Eco Tourism Centre (For Group-2 and Group-3 Development Blocks)	100
5	Health and Wellness Centre “which includes all types of allopathic, AYUSH, naturopathy, or integrated hospitals/centers with a minimum of 50 beds” ² (Excluding Land Cost)	500
6	Home Stay Services (within 20 km of Surguja and Bastar Divisions and Protected Wildlife Areas of the State) (Excluding Land Cost) Note: Service units in this category will not be eligible for fixed capital subsidy. Interest subsidy will only be provided up to the limit of Net SGST reimbursement paid during that period.	05
7	Working Women Hostel (Excluding Land Cost)	500
8	Center of Excellence (CoE)	500
9	Establishment of Facilities for Adventure Tourism Activities	25
(F)	Business Service Centre	
1	Hallmark Certification Service Centre	10

S.N.	Service Name	Minimum Fixed Capital Investment (Rupees in Lakh)
2	Printing, Digital Printing and 3D Printing Job Work (Excluding Land Cost)	15
3	Charging Station Service Centre for Electric Vehicle (Excluding Land Cost)	25
4	Power Laundries	25
5	Machine-Operated Seed Grading Services	05
(G)	Environment Conservation Related Services	
1	e-Waste Management	05
2	Common Effluent Treatment Plant	100
3	Hazardous and Other Waste Disposal/Management	50

"(H)	Sports, Education and Training Services:	
1	Sports and Recreational Center	500
2	Residential Sports Academy	500 (200 for Bastar and Surguja Division)
3	Private Training Centers in sectors such as textile, apparel, footwear, toys, furniture, and others specified by the State Government	25
4	Establishment of a campus with a minimum capacity of 1000 students in Bastar/Surguja divisions by a private university included in the NIRF (University) Top 100	5000
5	Establishment of a campus with a minimum capacity of 1000 students in Chhattisgarh by a foreign university included in QS World University Rankings Top 500	5000

6	<p>CBSE-recognized schools (from class 1 to 12) with a minimum capacity of 500 students in unserved urban areas or areas within 10 km of non-urban block headquarters, limited to the first three such institutions in that area as certified by the concerned District Administration. (Excluding land cost)</p>	500 ¹²
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Note:

- (1) The authority to include, remove or enhance new services in the above list will rest with the relevant department of the State Government. The department may revise the list as needed from time to time or at intervals not exceeding six months.

- (2) Other services/activities/sectors may be amended as notified by the State Government from time to time.

Chapter - (A)

Industrial Investment Incentives (Subsidies, Exemptions, and Concessions) under the Industrial Development Policy 2024-30

(In reference to the provisions described in Clause 12 of this policy)

Category (A-1)

Provisions for Industrial Investment Incentives for Service Category Enterprises

Industrial Investment Incentives (Subsidies, Exemptions, and Concessions) for MSME Service Category Enterprises

During the duration of the Industrial Development Policy 2024-30, eligible new MSME service enterprises established in various development blocks “and expansion/diversification of existing enterprises”² listed in Annexure-6 will be provided with industrial investment incentives up to 150 percent of the amount invested on heads of fixed capital in the project.

This package will include the following benefits in terms of subsidies /exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement:

Eligible new service enterprises classified as micro, small, and medium enterprises in the state will be reimbursed the net State Goods and Services Tax (Net SGST) paid, for up to 10 years from the date of commencement of commercial operations subject to maximum limit of 150 percent of Fixed Capital Investment.

Or

Fixed Capital Investment Subsidy

A fixed capital investment subsidy will be provided to eligible new micro, small and medium service enterprises established in the state as per the following details

Enterprise Level	Category of Area	Percentage of Subsidies on Fixed Capital Investment	Maximum Limit of Fixed Capital Investment Subsidy (Amount in Lakhs)
Micro Enterprise	Group 1	35	35
	Group 2	40	40
	Group 3	45	45

Small Enterprise	Group 1	35	350
	Group 2	40	450
	Group 3	45	550
Medium Enterprise	Group 1	35	700
	Group 2	40	750
	Group 3	45	800

Note:

- (a) Subsidy for the Micro Service Enterprise category will be disbursed in a single installment.
- (b) Subsidy for the Small Service Enterprise category will be disbursed in equal installments over three years.
- (c) Subsidy for the Medium Service Enterprise category will be disbursed in equal installments over five years.

Note:

(1) Only one benefit, either the **Net State Goods and Services Tax (Net SGST) reimbursement** mentioned in point number 1 or the **fixed capital investment subsidy**, can be availed based on the selection of an option. Once chosen, the selected option will be irreversible. The investor must submit an option letter along with an affidavit in the format prescribed by the department.

(2) The first installment of the fixed capital subsidy will be disbursed upon submission of the application and subsequent approval as per rules, after the commencement of production.

(2) Interest Subsidy:

Under this policy, an interest subsidy will be provided for the establishment of eligible micro, small, and medium new service enterprises in the state on term loans obtained from financial institutions recognized by the Reserve Bank of India, as per the following details:

Enterprise Level	Category of Area	Duration of Subsidy (in Years)	Percentage of Subsidy	Maximum Annual Limit of Subsidy (Amount in Lakhs)
Micro Enterprise	Group 1	6	45	20
	Group 2	7	50	25
	Group 3	8	55	30
Small Enterprise	Group 1	6	45	30
	Group 2	7	50	35
	Group 3	8	55	40
Medium Enterprise	Group 1	6	45	40
	Group 2	7	50	45
	Group 3	8	55	50

(3) Electricity Duty Exemption

Under this policy, eligible micro, small, and medium new service enterprises established in the state will be granted an exemption from electricity duty payments as per the following details:

Area	Maximum Subsidy Duration
Group-1	Full exemption up to 6 years from the date of commencement of commercial production
Group-2	Full exemption up to 8 years from the date of commencement of commercial production
Group-3	Full exemption up to 10 years from the date of commencement of commercial production

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

4) Stamp Duty Exemption

Full exemption from stamp duty will be provided for the establishment of eligible micro, small, and medium **new service enterprises set up** by entrepreneurs of all the categories, categorized according to the investor class. This exemption will apply to the purchase/lease of land/buildings related to MSME service category enterprises listed in Annexure 6 of the Industrial Policy 2024-30, including deeds related to loans from banks/financial institutions.

5) Project Report Subsidy

Reimbursement of expenses incurred on the project report, up to 1 percent of the fixed capital investment, with a maximum limit of ₹10.00 lakh, will be provided for the establishment of new micro, small, and medium service enterprises in the state.

6) Quality Certification Subsidy

Reimbursement of 50 percent of the expenses, up to ₹10 lakh per certification, will be given to new micro, small, and medium service enterprises in the state for obtaining ISO-9000, ISO-14000, ISO-18000, ISO-22000, BIS certification, ZED certification, BEE certification for energy efficiency, LEBP certification in renewable energy, Agmark, Euro standards, or other equivalent national/international certifications.

7) Patent Subsidy

New micro, small, and medium service enterprises in the state will be encouraged to register and successfully approve patents based on their original work/research. Reimbursement of 50 percent of the expenses, up to ₹20 lakh per patent, will be provided.

8) Technology Purchase Subsidy

For new micro, small, and medium enterprises (excluding ineligible categories), 50 percent of the expenses, up to ₹10 lakh, incurred for purchasing technology from NRDC or other government research centers will be reimbursed.

9) Margin Money Subsidy

Margin money subsidy of up to 25 percent of the capital investment, with a maximum limit of ₹100 lakh, will be provided for the establishment of new micro and small service enterprises in the state by Scheduled Caste/Tribe, women entrepreneurs, ex-servicemen, retired Agniveer ex-servicemen, persons affected by Naxalism, third-gender individuals, and differently-abled entrepreneurs, for projects with a cost of up to ₹100 Lakh.

10) Subsidy for Employment to Differently-Abled (Disabled), Retired Agniveer, and Surrendered Naxal Individuals

For new eligible micro, small, and medium service enterprises that provide permanent employment to differently-abled individuals ^{“”2}, and to retired Agniveer personnel and surrendered Naxal individuals from the state, 40 percent of their net salary/wages will be reimbursed as a subsidy for a period of 5 years, with a maximum limit of ₹5 lakh per annum.

11) Training Stipend Reimbursement

In cases of the establishment of new eligible micro, small, and medium service enterprises, reimbursement will be provided for one month's salary or a maximum amount of ₹15,000 per individual, whichever is lower, for ^{“”2} employees who are domicile of Chhattisgarh and earn less than ₹50,000 per month. This reimbursement will be available from the date of commercial production/activity commencement for 5 years or up to 100 percent of the fixed capital investment. Each claim will be payable one year after the employee's appointment.

12) Environmental Project Management Subsidy

17.1 A subsidy of 50 percent of the machinery cost, up to a maximum of ₹25 lakh, will be provided to micro, small, and medium service enterprises that adopt techniques reducing carbon footprints and earning carbon credits.

17.2 Consultants will be enlisted to assist in obtaining subsidies related to carbon credits from world-class institutions.

13) Water and Energy Efficiency Expenditure Reimbursement Subsidy

Reimbursement of 50 percent or up to a maximum of ₹5 lakh will be provided for expenses incurred by enterprises established in the state for water/energy consumption audits conducted with consultation of the Water or Energy Efficiency Agency to reduce energy consumption and manage water usage.

**Industrial Investment Incentives
for
Service Category Large Enterprises**

Industrial Investment Promotion for Large Enterprises in the Service Category

During the period of the Industrial Development Policy 2024-30, in various development blocks of the state, Investment units that establish only eligible new large enterprises “and expansion/diversification of existing enterprises”² in the service category, as mentioned in Annexure-6, will be provided with industrial investment incentives up to 150 percent of the amount invested by them under the heads of fixed capital investment in the project.

This package may offer the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the net State Goods and Services Tax (Net SGST) paid for up to 10 years from the date of commencement of commercial operation, up to 150 percent of the fixed capital investment.

Or

Fixed Capital Investment Subsidy -

A fixed capital investment subsidy will be provided to new large service enterprises in the state as per the following details:

Fixed Capital Investment (Excluding Land Cost) (Rs in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Rs in Crores)	Subsidy Distribution Period
More than ₹50 but less than ₹200	30	50	10 years, in equal annual installments
More than ₹200 but less than ₹500	30	140	10 years, in equal annual installments

Note:

(1) Only one of the benefits from **Net State Goods and Services Tax (Net SGST) reimbursement** or the **Fixed Capital Investment Subsidy**, as shown in Point 1, can be availed based on the selected option. The option once chosen will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.

(2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon the submission of an application and subsequent approval as per the regulations.

(2) Electricity Duty Exemption

New large service enterprises will be provided with electricity duty exemption as per the following details:

Serial Number	Fixed Capital Investment (Excluding Land Cost) (in Crores Rs)	Description
1	More than ₹50 but less than ₹200	6 years from the date of commencement of commercial production.
2	More than ₹200 but less than ₹500	7 years from the date of commencement of commercial production.

[“]In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be

calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

Under this package, new large service enterprises established in the state will be granted full exemption from stamp duty on deeds executed for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(4) Registration Fee Reimbursement -

Only eligible new large service enterprises will be provided with a 50 percent reimbursement of the registration fee payable on the land.

(5) Land Diversion Fee Exemption -

New large service enterprises will be given a 50 percent exemption on the land conversion (diversion fee) for land use change (for industrial/ “commercial”² purposes) for up to a maximum of 50 acres.

(6) Employment Subsidy for Persons with Disabilities, Retired Agniveers, and Surrendered Naxal Individuals -

New large service enterprises will be reimbursed 40 percent of the net salary/remuneration, up to a maximum of ₹5 lakh annually, for a period of 5 years, when providing permanent jobs to persons with disabilities “²”, as well as to retired Agniveers and surrendered Naxal individuals from the state.

(7) E.P.F. Reimbursement -

A reimbursement of 75 percent of the EPF contribution for “²” employees from state of Chhattisgarh will be provided for 5 years from the date of production, with a maximum eligibility of “2% of the approved fixed capital investment.”.

(8) Training Stipend Reimbursement -

In cases of the establishment of new eligible large service enterprises, reimbursement will be provided for the training expenses of “²” employees who are domicile of Chhattisgarh and earn less than ₹50,000 per month. The reimbursement will be either one month's salary paid by the employer or up to ₹15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(9) Provision of Special Industrial Investment Promotion for Units Investing More Than “₹500” Crore -

During the period of the Industrial Development Policy 2024-30, proposals for granting additional incentives, over and above the economic investment promotions declared in the Industrial Development Policy 2024-30, may be considered by the Cabinet Sub-Committee for large service enterprises making fixed capital investments of ₹500 crore or more or providing employment to 1,000 or more individuals.

Category (A-2)

Provisions for Industrial Investment Promotion for Micro, Small, and Medium Enterprises (MSMEs)

(A-2) "Industrial Investment Promotion" Package for General and Thrust Micro, Small, and Medium Enterprises (MSMEs) in the General Category Sector under the Industrial Development Policy 2024-30 –

During the period of the Industrial Development Policy 2024-30, industrial investment incentives will be provided to investor entities for the establishment of new micro, small, and medium-sized enterprises, both general and thrust enterprises in various development blocks of the state, as well as for the expansion/diversification/substitution/modernization of existing enterprises. These incentives will be granted up to 100 percent of the amount invested in the fixed capital of the project, as defined under the provisions of this policy.

This package may offer the following subsidies/exemptions/concessions/reimbursements:-

Annexure - (9.1)

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Serial No.	Category of Development Blocks	Net State Goods and Services Tax (Net SGST) Reimbursement Limit for Micro, Small, Medium Enterprises	
		General Enterprises	Thrust Enterprises
1	Group-1	Reimbursement of Net State Goods and Services Tax (Net SGST) from the date of commercial production up to 5 years, maximum up to 75% of fixed capital investment	Reimbursement of Net State Goods and Services Tax (Net SGST) from the date of commercial production up to 6 years, maximum up to 100% of fixed capital investment.
2	Group-2	Reimbursement of Net State Goods and Services Tax (Net SGST) from the date of commercial production up to 7 years, maximum up to 75% of fixed capital investment	Reimbursement of Net State Goods and Services Tax (Net SGST) from the date of commercial production up to 8 years, maximum up to 100% of fixed capital investment.
3	Group-3	Reimbursement of Net State Goods and Services Tax (Net	Reimbursement of Net State Goods and Services Tax (Net

		SGST) from the date of commercial production up to 9 years, maximum up to 75% of fixed capital investment	SGST) from the date of commercial production up to 10 years, maximum up to 100% of fixed capital investment.
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Or

Fixed Capital Investment Subsidy -

Eligible new enterprises or existing enterprises undergoing expansion/diversification/substitution/modernization, established by entrepreneurs in the general category, will be provided with a fixed capital investment subsidy for micro, small, and medium enterprises as per the following details and tabular description:

- (a) The subsidy for micro enterprises will be disbursed in one installment.
- (b) The subsidy for small enterprises will be disbursed in three equal installments over three years
- (c) The subsidy for medium enterprises will be disbursed in five equal installments over five years

Enterprise Level	Category of Area	General Enterprise		Thrust Enterprise	
		Percentage of Subsidy on Fixed Capital Investment	Fixed Capital Investment subsidy Maximum Limit (Amount in Lakhs)	Percentage of Subsidy on Fixed Capital Investment	Fixed Capital Investment Subsidy Maximum Limit (Amount in Lakhs)
Micro Enterprise	Group 1	30	30	35	35
	Group 2	35	35	40	40
	Group 3	40	40	45	45

Small Enterprise	Group 1	30	250	35	350
	Group 2	35	350	40	450
	Group 3	40	450	45	550
Medium Enterprise	Group 1	30	400	35	700
	Group 2	35	450	40	750
	Group 3	40	500	45	800

Note:-

(1) Only one of the benefits from **Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy**, as mentioned in Point (1) can be availed based on the selected option. The option once chosen will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.

(2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

Annexure - (9.2)

(2) Interest Subsidy –

Under this policy, eligible micro, small, and medium new Enterprise or existing Enterprise undergoing expansion/diversification/substitution/modernization established by entrepreneurs in the general category, will be provided with an interest subsidy on term loans obtained from financial institutions recognised by the Reserve Bank of India for general/thrust product enterprises as per the following details:

Enterprise Level	Category of Area	General Enterprise			Term of Subsidy (in	Percentage of Subsidy	Annual Maximum Limit	Thrust Enterprise
		Term of Subsidy (in	Percentage of Subsidy	Annual Maximum Limit				Term of Subsidy (in

		years)		of Subsidy (in lakhs)	years)		of Subsidy (in lakhs)
Micro Enterprise	Group 1	5	40	15	6	45	20
	Group 2	6	45	20	7	50	25
	Group 3	7	50	25	8	55	30
Small Enterprise	Group 1	5	40	25	6	45	30
	Group 2	6	45	30	7	50	35
	Group 3	7	50	35	8	55	40
Medium Enterprise	Group 1	5	40	35	6	45	40
	Group 2	6	45	40	7	50	45
	Group 3	7	50	45	8	55	50

Annexure - (9.3)

(3) Electricity Duty Exemption -

Under this policy, only new enterprises established by entrepreneurs in the general category will be provided with an exemption from electricity duty payments for general/thrust product enterprises as per eligibility and the following details:

Area	General Enterprise	Thrust Enterprise
Group-1	Complete Exemption up to 5 years from the date of commencement of commercial production	Complete Exemption up to 6 years from the date of commencement of commercial production
Group-2	Complete Exemption up to 7 years from the date of	Complete Exemption up to 8 years from the date of

	commencement of commercial production	commencement of commercial production
Group-3	Complete Exemption up to 9 years from the date of commencement of commercial production	Complete Exemption up to 10 years from the date of commencement of commercial production

[“]In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.^{”2}

Annexure - (9.4)

(4) Stamp Duty Exemption -

Complete Exemption from stamp duty will be provided for the establishment of new enterprises and the expansion/diversification/substitution/modernization of existing enterprises, established by eligible micro, small, and medium entrepreneurs across all categories of investors, in the following cases:

- (a) On executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds (excluding land for mining leases).
- (b) On the execution of deeds related to loans/advances within three years from the date of loan approval by banks/financial institutions.

Annexure - (9.5)

(5) Mandi Fee Exemption -

For the **establishment of only new enterprises** in the state, micro, small and medium enterprises engaged in the processing of agricultural and food products, as well as biofuel/ethanol enterprises, will be granted Complete Exemption from mandi fees for

agricultural products (excluding ineligible enterprises specified in Annexure-3) for a period of 5 years from the date of purchase from state mandi/direct producers farmers/unit or the issuance of the certificate, whichever is later. The maximum annual limit for this exemption will be ₹5.00 crore, and the total exemption will not exceed 75 percent of the fixed capital investment made by the enterprises.

Annexure - (9.6)

(6) Land Use Conversion Fee Exemption -

For the establishment of new enterprises and the expansion/diversification/substitution/modernization of existing enterprises, micro and small enterprises established by entrepreneurs across all investor categories will be granted a 50 percent exemption on land use conversion fees (diversion fees) for up to a maximum of 15 acres of land for industrial purposes. ^{“”2}.

For availing of the above exemption on conversion fees, a certificate will be issued by the head of the District Trade and Industry Centres of the respective district based on the land requirement indicated in the Udyam Akanksha. The format for this will be separately issued by the Directorate of Industries, Chhattisgarh.

Annexure - (9.7)

(7) Concession on Land Allocation Service Fees Outside Industrial Areas (Land Bank) -

For industrial purposes (land bank), excluding micro enterprises, all other categories of enterprises will be eligible for concessions on service fees related to the acquisition of private land and the transfer of government land in cases managed by the Industry Department/Chhattisgarh State Industrial Development Corporation (CSIDC) after the acquisition/transfer of land, as follows:

(a) For land allocation outside industrial areas:-

1. On the value of land acquisition for private land, and
2. On the amount payable equal to the value of nearby private land for the transfer of government land, a Complete Exemption on the 10 percent land allocation service fee payable to the Industry Department/CSIDC will be provided.

(b) No concession will be given on the 5 percent amount of the land acquisition value payable to the district administration for private land acquisition.

Annexure - (9.8)

(8) Project Report Subsidy -

For the establishment of new micro, small, and medium enterprises in the state, reimbursement of expenditure incurred on the project report will be provided at 1 percent of the fixed capital investment, up to a maximum of ₹10.00 lakh.

Annexure - (9.9)

(9) Quality Certification Subsidy -

New and existing micro, small, and medium enterprises established by entrepreneurs in the general category in the state will be reimbursed 50 percent of the expenses incurred for obtaining ISO-9000, ISO-14000, ISO-18000, ISO-22000, BIS certification, ZED certification, Bureau of Energy Efficiency (BEE) certification, LEBP certification in the field of renewable energy, Agmark, Euro standards, or other similar national/international certifications. The maximum reimbursement for each certification will be ₹10 lakh.

Annexure - (9.10)

(10) Technical Patent Subsidy -

New and existing micro, small, and medium enterprises established by entrepreneurs in the general category in the state will be encouraged to obtain successfully registered and approved patents based on their original work/research. Reimbursement of 50 percent of the expenses incurred for each patent will be provided, up to a maximum of ₹20 lakh.

Annexure - (9.11)

(11) Technology Purchase Subsidy -

New and existing micro, small, and medium enterprises (excluding enterprises in the saturated category) established by entrepreneurs in the general category in the state will be reimbursed 50 percent of the expenses, up to a maximum of ₹10 lakh, for technology purchases made from NRDC or other government research centres under this scheme.

Annexure - (9.12)

(12) Margin Money Subsidy -

New micro and small enterprises established in the state by entrepreneurs from Scheduled Caste/Tribe, women entrepreneurs, retired ex-servicemen, individuals affected by Naxalism, transgender persons, and persons with disabilities will be eligible for a margin money subsidy of up to 25 percent of the capital cost, capped at ₹100 lakh, for a capital cost of up to ₹10 crore.

Annexure - (9.13)

(13) Employment Subsidy for Persons with Disabilities, Retired Agniveers, and Surrendered Naxal Individuals -

New and existing eligible micro, small, and medium enterprises, as well as thrust enterprises, established by entrepreneurs across all investor categories, will be reimbursed 40 percent of the net salary/remuneration, up to a maximum of ₹5 lakh annually, for a period of 5 years, for providing permanent jobs to persons with disabilities ^{“”2}, as well as to retired Agniveers and surrendered Naxal individuals from the state.

Annexure - (9.14)

(14) Environment Management Project Subsidy -

17.1 Micro, small, and medium enterprises that adopt technology for environmental management that leads to carbon credit gains and reduces the carbon footprint will receive a subsidy of 50 percent of the machinery cost, up to a maximum of ₹25 lakh for each such technology.

17.2 Consultants will be enlisted to help obtain subsidy related to carbon credits from world-class institutions.

Annexure - (9.15)

(15) Water and Energy Efficiency Expenditure Reimbursement Subsidy -

Enterprises established in the state that implement water or energy efficiency measures under the guidance of a water or energy efficiency agency to control consumption and reduce energy

usage will be reimbursed 50 percent of the expenditure incurred on water/energy audits, up to a maximum of ₹5 lakh.

Annexure - (9.16)

(16) Transportation Subsidy (Only for Exporter Enterprises)

During the period of the Industrial Policy 2024-30, enterprises established in the state will receive assistance equal to 50 percent of the actual freight expenses (excluding government fees and taxes) incurred for transporting products (excluding mining materials) from the manufacturing location to the port or airport from which the goods are to be exported. The maximum limit of this assistance will be ₹50 lakh per year, for up to 5 years. For enterprises owned by Scheduled Tribe/Caste category entrepreneurs, the maximum assistance limit will be ₹60 lakh per year.

Annexure - (9.17)

(17) Concession/Exemption on Land Premium for Land Allocation in Industrial Areas/Industrial Parks-

Eligible micro, small, and medium enterprises established by entrepreneurs in the general category will be granted direct concessions on the land premium for land allocation in industrial areas managed by the Industry Department/CSIDC, except for land plots allocated through tender. The concessions will be provided as detailed in the table specified below.

Serial Number	Development Block	Thrust Sector Enterprise	General Enterprise
1	Group - 1	30% on land premium	Nil
2	Group - 2	40% on land premium	20% on land premium

3	Group - 3	50% on land premium	30% on land premium
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Annexure - (9.18)

(18) Reimbursement of Expenses for Listing on SME Stock Exchange -

Eligible micro, small, and medium enterprises established by entrepreneurs in the general category will be provided with a reimbursement of 50 percent of the expenses incurred for listing on the SME Stock Exchange, up to a maximum amount of ₹10 lakh.

Annexure - (9.19)

(19) Reimbursement of Training Expenses for Employees in MSME Thrust Sector Enterprises -

For eligible new enterprises in the thrust sector, reimbursement will be provided for the training expenses of ^{“”}2 employees who have domicile of Chhattisgarh and earn less than ₹50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

Annexure - (9.20)

(20) Concession/Exemption on Land Premium for Scheduled Tribe/Caste Entrepreneurs in Industrial Areas -

(For Micro, Small, and Medium Enterprises/Service Enterprises Only)

(1) A 100 percent exemption on land premium will be provided for establishing industrial and service enterprises in the industrial areas managed by the Industry Department and Chhattisgarh State Industrial Development Corporation Limited, with an annual land lease rent

of ₹1 per acre. Maintenance charges, streetlight fees, water charges, and other taxes and fees will be payable at the prescribed rates.

(2) To facilitate the allocation of free plots in industrial areas for these enterprises, up to 25 percent of plots in Group-1 and Group-2 development blocks and up to 50 percent in Group-3 development blocks will be reserved for Scheduled Tribe/Caste entrepreneurs in all industrial areas maintained by the state government/Chhattisgarh State Industrial Development Corporation Limited. The reservation period will be for two years from the specified date or the date of establishment of the industrial area, whichever is later.

(3) The eligibility for the quantity of land/plot for Scheduled Caste/Tribe entrepreneurs will be in accordance with the rules and provisions specified in the "**Chhattisgarh Industrial Land and Building Management Rules-2015.**"

Chapter - (B)

**Industrial Investment Promotion
for
General, Thrust and Core Category Large Enterprises**

Background -

- (1) To encourage large enterprises in the state, the Industrial Policy 2024-30 has rationalized dividing large enterprises based on capital investment.
- (2) Accordingly, packages are being formulated based on the amount to be invested in these enterprises based on the investment amount across various sectors. Primarily, provisions are being made for classifying development blocks under general policy provisions for large enterprises established in the core sector in the state.
- (3) Additionally, packages for industrial investment promotion are not being determined based on development blocks classification for large enterprises associated with specific products, as the development of enterprises linked to these products has not materialized yet. Therefore, it is a state priority to make provisions that encourage the initial establishment of such enterprises, leading to their growth within the state.
- (4) Large enterprises require a different nature of industrial investment promotions compared to micro, small, and medium enterprises. Considering the need of such enterprises, a plan has been set to determine incentives separately for these enterprises.
- (5) Currently, the state identifies the need for establishing enterprises in sectors such as pharmaceutical and medical device sector, textile sector, agricultural and food processing and preservation sector, defence product sector, automobile sector, IT and ITES enterprise, electrical and electronic equipment enterprise, and downstream and upstream enterprise projects based on the state's core sector enterprises. Special industrial investment promotion must be announced for these enterprises to attract investment in these sectors within the state.

(B-1) "Industrial Investment Promotion" Package for General and Thrust Sector Large Manufacturing Enterprises under the Industrial Policy 2024-30 :-

During the period of the Industrial Policy 2024-30, manufacturing enterprises in the general and thrust sectors, established across various development blocks in the state, will be provided with industrial investment promotion incentives up to 100 percent of the amount invested under fixed capital investment heads (unless otherwise specified) for cases involving **"the establishment of new enterprises and the expansion/diversification/substitution/modernization of existing enterprises."**

This package may offer the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Serial Number	Category of Developmental Blocks	Details of Reimbursement	
		General	Thrust
1	Group - 1	From the date of commencement of commercial production/Activity up to 6 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 60% of fixed capital investment.	From the date of commencement of commercial production/Activity up to 8 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 100% of fixed capital investment.
2	Group - 2	From the date of commencement of commercial production/Activity up to 7 years Reimbursement of Net State Goods and Services Tax (Net	From the date of commencement of commercial production/Activity up to 10 years Reimbursement of Net State Goods and Services Tax (Net

		SGST), maximum up to 80% of fixed capital investment.	SGST), maximum up to 100% of fixed capital investment.
3	Group - 3	From the date of commencement of commercial production/Activity up to 8 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 100% of fixed capital investment.	From the date of commencement of commercial production/Activity up to 12 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 100% of fixed capital investment.

Or

Fixed Capital Investment Subsidy

For cases involving "the establishment of new enterprises and the expansion/diversification/substitution/modernization of existing enterprises" in the general and thrust sectors within the state, eligibility for the Fixed Capital Investment Subsidy will be determined as per the following details:

Category of Developmental Blocks	General			Thrust		
	Percentage of Subsidy	Maximum Limit of Subsidy (rupees in crores)	Subsidy Distribution Time Period	Percentage of Subsidy	Maximum Limit of Subsidy (rupees in crores)	Subsidy Distribution Time Period
Group-1	15	50	10 years, in equal annual installments	30	100	08 years, in equal annual installments

Group-2	15	60	10 years, in equal annual installments	30	125	08 years, in equal annual installments
Group-3	15	75	10 years, in equal annual installments	30	150	08 years, in equal annual installments

Note:

- (1) Only one of the benefits from Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy, as mentioned in Point 1, can be availed based on the selected option. The option once chosen will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

“(1-A) Interest Subsidy: For the establishment of new enterprises and the expansion/diversification of the existing enterprises under thrust sectors listed in Annexure-2 will be granted interest subsidy at 40% of the interest paid or at 5% interest rate (whichever is lower) on term loan taken for plant & machinery, for 5 years from the date of commencement of commercial production, up to ₹5 crore per annum.”²

(2) Electricity Duty Exemption -

Only new large enterprises in the general and thrust sectors within the state will be provided with electricity duty exemption as per the following details:

Serial Number	Category of Developmental Blocks	General	Thrust
1	Group - 1	6 years from the date of commencement of commercial production.	8 years from the date of commencement of commercial production.
2	Group - 2	7 years from the date of commencement of commercial production.	10 years from the date of commencement of commercial production.
3	Group - 3	8 years from the date of commencement of commercial production.	12 years from the date of commencement of commercial production.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption

Under this package, new large enterprises in the general and thrust sectors, as well as cases involving the expansion/diversification/substitution/modernization of existing enterprises, will be granted Complete Exemption from stamp duty on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(4) Registration Fee Reimbursement

For new large enterprises in the general and thrust sectors, and for cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(5) Land Use Conversion Fee Exemption

New large enterprises in the general and thrust sectors, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, will receive a 50 percent exemption on land use conversion fees (diversion fees) for up to a maximum of 50 acres of land for industrial purposes.

(6) Employment Subsidy for Persons with Disabilities, Retired Agniveers, and Surrendered Naxal Individuals

New large enterprises in the general and thrust sectors, as well as expansion/diversification/substitution/modernization of existing enterprises will receive a 40 percent reimbursement of the net salary/remuneration for providing permanent employment to persons with disabilities ^{“”2}, as well as retired Agniveers and surrendered Naxal individuals from the state. This reimbursement will be available for a period of 5 years, up to a maximum of ₹ 5 lakh annually.

(7) E.P.F. Reimbursement

New large enterprises in the general and thrust sectors, and cases of expansion/diversification/substitution, will be eligible for a 75 percent reimbursement of the EPF contribution for ^{“”2} employees from Chhattisgarh for a period of 5 years from the date of production, with a maximum eligibility of ₹ 1 crore per year.

(8) Mandi Fee Exemption

For the establishment of new large enterprises in the agricultural and food processing sector, as well as biofuel/ethanol enterprises, Complete Exemption from mandi fees will be provided for a period of 5 years from the date of purchasing raw materials from state mandi/direct producers farmer/unit or from the date of issuance of the certificate, whichever is later. The maximum annual limit for this exemption will be ₹ 5 crore, and the total exemption will not exceed 75 percent of the fixed capital investment made by the enterprises.

(9) Training Stipend Reimbursement

For eligible new enterprises, reimbursement will be provided for training expenses of ^{“”}² employees who have domicile of Chhattisgarh and earn less than ₹ 50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹ 15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(10) Other Subsidies

Other subsidies for new large enterprise of general category, such as Project Report Subsidy , Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, Water and Energy Efficiency Expenditure Reimbursement Subsidy, and Transportation Subsidy (only for export units), will be as per [“]² rates mentioned in ^{“”}² Annexures 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16, respectively [“]subject to a combined maximum limit of 2% of the fixed capital investment^{“”}²

(11) Provision for Special Industrial Investment Promotion for Units Investing Over □ 1,000 Crore

During the period of the Industrial Development Policy 2024-30, proposals for granting additional incentives beyond those declared in the Industrial Development Policy 2024-30 may be considered by the Cabinet Sub-Committee for large enterprises in the general and thrust

sectors that invest ₹ 1,000 crore or more in fixed capital investment or provide employment to 1,000 or more individuals.

(B-2) "Industrial Investment Promotion Package" for "Medium and" Large Enterprises in the Core (Steel) Sector under the Industrial Development Policy 2024-30 -

During the period of the Industrial Development Policy 2024-30, eligible new "medium and" large enterprises in the steel sector established in the Group-1 eligible development blocks, and Group-2 and Group-3 development blocks of the state, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, will be provided with industrial investment promotion incentives up to 100 percent of the fixed capital investment made in the project (unless otherwise specified).

This package may offer the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Serial Number	Category of Developmental Blocks	Description of Reimbursement
1	Group - 1 (Except Bilha and Dharsiwa Block)	From the date of commencement of commercial production/activity up to 10 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 80% of fixed capital investment.
2	Group - 2	From the date of commencement of commercial production/activity up to 10 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 90% of fixed capital investment.

3	Group - 3	From the date of commencement of commercial production/activity up to 15 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 100% of fixed capital investment.
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(2) Electricity Duty Exemption

Only new enterprises in the core sector within the state will be provided with electricity duty exemption as per the following details:

Serial Number	Category of Developmental Blocks	Description
1	Group-1 (Except Bilha and Dharsawa Block)	Up to 10 years from the date of commencement of commercial production
2	Group - 2	Up to 10 years from the date of commencement of commercial production
3	Group - 3	Up to 15 years from the date of commencement of commercial production

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be

calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption

Under this package, new enterprises in the core sector, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, will be granted Complete Exemption from stamp duty on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(4) Registration Fee Reimbursement

Eligible new and existing enterprises in the core sector undergoing expansion/diversification/substitution/modernization will be provided with a 50 percent reimbursement of the registration fee payable on the land.

(5) Land Use Conversion Fee Exemption

Eligible new enterprises in the core sector and existing enterprises undergoing expansion/diversification/substitution/modernization will receive a 50 percent exemption on land use conversion fees (diversion fees) for up to a maximum of 50 acres of land for industrial purposes.

(6) Water Charges Expenditure Reimbursement

For new enterprises in the core (steel) sector, as well as cases of expansion/diversification/substitution of existing enterprises, reimbursement of water expenditure will be provided based on the average consumption for the additional extended capacity beyond the original capacity, as per the following details:

	Category of Developmental Blocks	Description

Serial Number		
1	Group - 1 (Except Bilha and Dharsiwa Development Block)	Up to 10 years from the date of commencement of commercial production
2	Group - 2	Up to 10 years from the date of commencement of commercial production
3	Group - 3	Up to 15 years from the date of commencement of commercial production

(7) Royalty Reimbursement

For new enterprises in the core (steel) sector and existing enterprises undergoing expansion/diversification/substitution/modernization in the Bastar and Sarguja divisions of the state, reimbursement will be provided based on the average consumption for the additional extended capacity beyond the original capacity. This will include 50 percent reimbursement of the royalty paid to the state government on iron ore and 100 percent reimbursement of the royalty and cess paid on coal, as per the following details:

Serial Number	Category of Developmental Blocks	Description
“Deleted”²		
2	Group - 2	Up to 10 years from the date of commencement of commercial production
3	Group - 3	Up to 15 years from the date of commencement of commercial production

(8) Employment Subsidy for Persons with Disabilities, Retired Agniveers, and Surrendered Naxal Individuals

For new enterprises in the core (steel) sector and existing enterprises undergoing expansion/diversification/substitution, a reimbursement of 40 percent of the net salary/remuneration will be provided for offering permanent employment to persons with disabilities ^{“”}², as well as retired Agniveers and surrendered Naxal individuals from the state. This subsidy will be available for a period of 5 years, up to a maximum of ₹ 5 lakh annually.

(9) E.P.F. Reimbursement

For new enterprises in the core (steel) sector and cases of expansion/diversification/substitution of existing enterprises, a 50 percent reimbursement of the EPF contribution for ^{“”}² employees from Chhattisgarh will be provided for a period of 5 years from the date of production, with a maximum eligibility of ₹ 1 crore per year.

(10) Training Stipend Reimbursement

For eligible new enterprises, reimbursement will be provided for the training expenses of ^{“”} employees who have domicile of Chhattisgarh and earn less than ₹ 50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹ 15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(11) Provision for Special Industrial Investment Promotion for Units Investing Over □ 1,000 Crore

During the period of the Industrial Development Policy 2024-30, proposals for granting additional incentives, beyond those declared in the Industrial Development Policy 2024-30, may be considered by the Cabinet Sub-Committee for large enterprises in the general and thrust sectors that invest ₹ 1,000 crore or more in fixed capital investment or provide employment to 1,000 or more individuals.

(B-3) "Industrial Investment Promotion Package" for Other Core Sector “Medium and”² Large Enterprises (Excluding Steel) and Small, Medium, and Large Solar Energy Plants under the Industrial Development Policy 2024-30: -

(1) Under the Industrial Development Policy 2024-30, enterprises included in this section for other core sectors and solar energy will be classified according to the **development block** groups: Group-1, Group-2, and Group-3 as detailed below:

Serial Number	Type of Enterprises
1	Cement Plant
2	Aluminium Plant
3	Thermal Power Plant
4	Small, Medium, and Large Solar Power Plants

(2) During the period of the Industrial Development Policy 2024-30, for new enterprises in the core sector established in eligible development blocks of Group-1, as well as development blocks of Group-2 and Group-3, and for cases of expansion/diversification/substitution/modernization of existing enterprises, investor units will be provided with industrial investment promotion incentives up to 100 percent of the fixed capital investment made in the project (unless otherwise specified), as per the following details.

(3) Net State Goods and Services Tax (Net SGST) Reimbursement –

Serial Number	Category of Developmental Blocks	Description of Reimbursement
1	Group - 1	From the date of commencement of commercial production/work up to 10 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 80% of fixed capital investment.

2	Group - 2	From the date of commencement of commercial production/work up to 10 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 90% of fixed capital investment.
3	Group - 3	From the date of commencement of commercial production/work up to 15 years Reimbursement of Net State Goods and Services Tax (Net SGST), maximum up to 100% of fixed capital investment.

(4) Electricity Duty Exemption -

Only new enterprises in the core sector within the state will be provided with electricity duty exemption as per the following details:

Serial Number	Category of Developmental Blocks	Description
1	Group - 1	Up to 10 years from the date of commencement of commercial production
2	Group - 2	Up to 10 years from the date of commencement of commercial production
3	Group - 3	Up to 15 years from the date of commencement of commercial production

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(5) Stamp Duty Exemption -

Under this package, for the establishment of new enterprises in the core sector and for cases of expansion/diversification/substitution/modernization of existing enterprises, Complete Exemption from stamp duty will be provided on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(6) Registration Fee Reimbursement -

For the establishment of eligible new enterprises in the core sector and for cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(7) Land Use Conversion Fee Exemption -

Eligible new enterprises in the core sector and existing enterprises undergoing expansion/diversification/substitution/modernization will receive a 50 percent exemption on land use conversion fees (diversion fees) for up to a maximum of 50 acres of land for industrial purposes.

(8) Employment Subsidy for Persons with Disabilities, Retired Agniveers, and Surrendered Naxal Individuals -

For the establishment of eligible new enterprises in the core sector and cases of expansion/diversification/substitution/modernization of existing enterprises, a reimbursement of 40 percent of the net salary/remuneration will be provided for offering permanent employment to persons with disabilities ^{“”2}, as well as to retired Agniveers and surrendered Naxal individuals from the state. This subsidy will be available for a period of 5 years, up to a maximum of ₹5 lakh annually.

(9) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of ^{“”2} employees who are domicile of Chhattisgarh and earn less than ₹50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(10) Provision for Special Industrial Investment Promotion for Units Investing Over ₹1,000 Crore

During the period of the Industrial Development Policy 2024-30, large enterprises in the core sector (excluding steel) that invest ₹1,000 crore or more in fixed capital investment or provide employment to 1,000 or more individuals will have proposals for additional incentives, beyond those declared in the Industrial Development Policy 2024-30, considered by the Cabinet Sub-Committee.

Chapter - (C)

Industrial Investment Promotion for “”² Enterprises in the Specific Product “/service”² Category

(C-1) Industrial Investment Promotion Package for Large Enterprises in the Pharmaceutical Sector under the Industrial Development Policy 2024-30 -

Under the Industrial Development Policy 2024-30, based on investment in the state, enterprises in the pharmaceutical sector, including formulations, Active Pharmaceutical Ingredients (API), Key Starting Material (KSM), Drug Intermediates (DI), and medical devices, as well as those defined and amended from time to time by the Government of India under this sector, will be eligible for industrial investment promotion up to 100 percent of the amount invested under fixed capital investment heads for the establishment of new enterprises or the expansion/diversification/substitution/modernization of existing enterprises (unless otherwise specified).

This package will provide the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the Net State Goods and Services Tax (Net SGST) paid for up to 12 years from the date of commencement of commercial production, up to 100 percent of the maximum fixed capital investment.

Or

Fixed Capital Investment Subsidy -

For the establishment of new pharmaceutical enterprises and cases of expansion/diversification/substitution/modernization of existing enterprises, a fixed capital investment subsidy will be provided as per the following details:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Amount in Crores)	Subsidy Distribution Duration

More than ₹50 but less than ₹200	35	60	06 years, in equal annual installments
More than ₹200 but less than ₹500	35	150	06 years, in equal annual installments
More than ₹500	35	300	06 years, in equal annual installments

Note:

- (1) Only one of the benefits from **Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy**, as mentioned in Point 1, can be availed based on the selected option. Once selected, the option will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (3) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

"(1-A) Interest Subsidy:

Interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on the term loan taken for plant and machinery for the establishment of new enterprises or for the expansion/diversification/substitution/modernization of existing enterprises. The subsidy will be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.^{"2}

(2) Electricity Duty Exemption -

Only new pharmaceutical enterprises in the state will be provided with electricity duty exemption for up to 12 years from the date of commencement of commercial production.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

For the establishment of new pharmaceutical enterprises and cases of expansion/diversification/substitution/modernization of existing enterprises, Complete Exemption from stamp duty will be granted on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(4) Registration Fee Reimbursement -

For the establishment of new pharmaceutical enterprises and cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(5) Land Use Conversion Fee Exemption -

New pharmaceutical enterprises in the state and cases of expansion/diversification/substitution/modernization of existing enterprises will receive a 50 percent exemption on land use conversion fees (diversion fees) for up to a maximum of 50 acres of land for industrial purposes.

(6) Reimbursement of Charges for New Electricity Connection -

Only eligible new enterprises will be provided with a 50 percent reimbursement of the charges for new electricity connections (excluding the security deposit).

(7) Effluent Treatment Plant (ETP) -

For the establishment of new pharmaceutical enterprises on undeveloped land and cases of expansion/diversification/substitution/modernization of existing enterprises, 50 percent reimbursement of the expenditure on ETP will be provided, up to a maximum of ₹1 crore, based on a certificate issued by the Chhattisgarh Pollution Control Board.

(8) Zero Waste Incentive -

For the establishment of new pharmaceutical enterprises and cases of expansion/diversification/substitution/modernization, a 50 percent interest subsidy on loans taken for developing environmental protection infrastructure for water recycling/harvesting and zero discharge technology will be provided for up to 5 years, with a maximum amount of ₹10 lakh. The unit must present a certificate issued by the Chhattisgarh Pollution Control Board.

(9) E.P.F. Reimbursement -

For the establishment of new pharmaceutical enterprises and cases of expansion/diversification/substitution/modernization of existing enterprises in the state, a 75 percent reimbursement of the EPF contribution for ^{“”}2 employees from Chhattisgarh will be provided for a period of 5 years from the date of production, with a maximum eligibility of “2% of the approved fixed capital investment.”.

” (9-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs shall be reimbursed 20% of the salary paid to permanent employees who are domiciles of Chhattisgarh and receive salaries up to ₹50,000 per month. This reimbursement will be provided for up to 5 years from the date of employment, subject to a maximum of 7 years from the date of commencement of first commercial production/service activity.^{”2}

(10) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of ^{“”}² employees who are domicile of Chhattisgarh and earn less than ₹50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(11) Special Subsidy for Anchor Units -

The first 5 anchor units with an investment of over ₹200 crore will receive an additional 5 percent subsidy on the approved fixed capital investment, with the total subsidy limit extending up to 110 percent of the total fixed capital investment.

(12) Other Subsidies -

Other subsidies, such as Project Report Subsidy, Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, Water and Energy Efficiency Expenditure Reimbursement Subsidy, and Transportation Subsidy (only for export units), will be provided as per [“]² rates mentioned in Annexures 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16, respectively [“]²subject to a combined maximum limit of 2% of the fixed capital investment

(13) Special Industrial Investment Promotion -

Special industrial investment promotion will be provided for the establishment of new pharmaceutical sector enterprises and cases of expansion/diversification/substitution of existing enterprises, as per the following details:

Serial Number	Fund	Description
1	Establishment of Research and Development	20% subsidy on expenses for new research and development equipment and plants established for pharmaceutical and medical devices development, with a maximum of ₹3 crore.

2	Clinical Trial Expense Reimbursement	Reimbursement of up to 50% of the expenses incurred on clinical trials, with a maximum of ₹1 crore per trial, and a maximum of 5 clinical trials per unit.
3	Stamp Duty Exemption on Land and Building purchased/leased for Research and Development	Complete Exemption
4	Certificate for Export	<p>In cases related to exports of APIs/formulations, where certifications/approvals such as USFDA, WHO, Pre-Qualification, EDQM, MHRA, or international certification/approval are obtained, a reimbursement of up to 50% of the application fee, with a maximum reimbursement of ₹15 lakh per case and for up to 10 products will be done. However, the unit must provide proof of commercial export of at least ₹50 crore per product.</p> <p>In cases related to patent registration for Ayush and Phytomedicine products under this policy, if a patent certificate is obtained, a 100% reimbursement of the expenses will be allowed.</p>

(14) Provision for Special Industrial Investment Incentives for Units Investing Over ₹1000 Crore

During the period of the Industrial Development Policy 2024-30, enterprises investing ₹1,000 crore or more in fixed capital in the pharmaceutical sector or providing employment to 1,000 individuals will be eligible for additional incentives, beyond the economic investment incentives declared in the Industrial Development Policy 2024-30. Proposals for such incentives will be considered by the Cabinet Sub-Committee.

(C-2) "Industrial Investment Incentive" Package for Large Enterprises in the Textile Sector under the Industrial Development Policy 2024-30:

Under the Industrial Development Policy 2024-30, for the establishment of new enterprises and expansion/diversification/substitution/modernization of existing enterprises in the textile sector (including ginning, spinning, weaving, dyeing and processing of textiles, apparel, MMF yarn/fabric from recycled products, apparel production, technical textiles, and support activities) based on investment in the state, investor units will be provided industrial investment incentives up to “200”²% of the amount invested in the fixed capital investment heads of the project (unless otherwise specified, this limit will be as per the provision).

The following facilities can be provided under this package in the form of subsidies/discounts/exemptions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement:

Reimbursement of Net State Goods and Services Tax (Net SGST) paid from the date of commencement of commercial production up to 12 years, up to 100% of the fixed capital investment.

Or

Fixed Capital Investment Subsidy:

In cases of establishing new textile enterprises and expansion/diversification/substitution/modernization existing enterprises in the state, the following fixed capital investment subsidies will be provided as per the details below:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidies	Maximum Subsidies Amount (Amount in Crores)	Subsidies Disbursement Duration
More than Rs. 50 but less than Rs. 200	35	60	06 years, in equal annual installments
More than Rs. 200 but less than Rs. 500	35	150	06 years, in equal annual installments
More than Rs. 500	35	300	06 years, in equal annual installments

Note:

1. Only one of the following options can be selected based on the choice of the investor: Net State Goods and Services Tax (Net SGST) reimbursement or fixed capital investment subsidy, as specified in Point 1. Once an option is selected, it will be irreversible. The investor must submit the option selection along with an affidavit in the format prescribed by the department.
2. The first installment of the fixed capital investment subsidy can be paid after the commencement of production, following the submission of the application and the subsequent approval.

"(1-A) Interest Subsidy:

Interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on the term loan taken for plant and machinery for the establishment of new enterprises or for the expansion/diversification/substitution/modernization of existing

enterprises. The subsidy will be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.”²

(2) Electricity Duty Exemption

Electricity duty exemption will be provided to new textile sector enterprises in the state from the date of commencement of commercial production for up to 12 years.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption

For the establishment of new textile sector enterprises and the expansion/diversification/substitution/modernization of existing enterprises, full stamp duty exemption will be provided on the executed deeds of land, sheds, and buildings purchased/leased, as well as on the related land lease deeds.

(4) Registration Fee Reimbursement

For the establishment of new textile sector enterprises and the expansion/diversification/substitution/modernization of existing enterprises, 50% reimbursement will be provided on the registration fee payable for land in the state.

(5) Exemption on Land Use Change Fee

For the establishment of new textile sector enterprises and the expansion/diversification/substitution/modernization of existing enterprises, a 50% exemption

will be provided on the land reclassification (diversion fee) for land use change (when it is for industrial purposes) for up to a maximum of 50 acres of land.

(6) Reimbursement of Charges for New Electrical Connection

Only eligible new enterprises will receive 50% reimbursement (excluding security deposits) on charges payable for new electrical connections.

(7) Effluent Treatment Plant (ETP)

For the establishment of new textile sector enterprises and the expansion/diversification/substitution/modernization of existing enterprises in the state, 50% reimbursement will be provided for expenses on ETP installed on undeveloped land, with a maximum limit of Rs. 1 crore (based on the certificate issued by Chhattisgarh Pollution Control Board).

(8) Zero Waste Incentive

For the establishment of new textile sector enterprises and the expansion/diversification/substitution/modernization of existing enterprises, an interest subsidy of 50% on loans taken for the development of environmental protection infrastructure for water recycling/harvesting and zero discharge technologies will be provided, up to a maximum of Rs. 10 lakh for a period of 5 years. The unit must present a certificate issued by the Chhattisgarh Pollution Control Board.

(9) EPF Reimbursement

For the establishment of new textile sector enterprises and the expansion/diversification/substitution/modernization of existing enterprises, 75% reimbursement of EPF contributions for ^{“”}2 employees from Chhattisgarh, for up to 5 years from the production date, with a maximum eligibility of “2% of approved fixed capital investment”.

"(9-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs will receive employment subsidy of ₹6,000 per female employee and ₹5,000 per male employee (native residents of Chhattisgarh, earning up to ₹50,000/month) per month, for up to 5 years or a maximum of 7 years from the date of first commercial production/service.¹²

(10) Training Stipend Reimbursement

For new eligible enterprises, a one-time reimbursement will be provided for the training expenses of ^{“”2} employees from Chhattisgarh, earning less than Rs. 50,000 per month. The reimbursement will cover one month's wage paid by the employer, or a maximum amount of Rs. 15,000 per person, whichever is lower, for a period of up to 5 years from the date of commencement of commercial production/activities or up to 100% of fixed capital investment. The first claim will be due after one year from the employment of the employee.

(11) Special Subsidy for Anchor Units

The first 5 anchor units with an investment of more than Rs. 200 Crore will be eligible for an additional subsidy of 5% of their valid fixed capital investment, with a maximum limit of ^{“”20”2%} of the total fixed capital investment.

(12) Other Subsidy

Other subsidies such as project report subsidy, quality certification subsidy, technical patent subsidy, technology purchase subsidy, water and energy efficiency expense reimbursement subsidy, ^{“”2}, will be provided as per ^{“”2} rates mentioned in Annexure-9.8, 9.9, 9.10, 9.11, 9.15, and ^{“”2} subject to a combined maximum limit of 2% of the fixed capital investment¹²

(13) Special Industrial Investment Incentives

Special industrial investment incentives will be provided for the establishment of new textile sector enterprises and the expansion/diversification/substitution of existing enterprises in the state, as follows:

Serial Number	Fund	Description
1	Establishment of Research and Development	1. Full Exemption from Stamp Duty on purchase/lease of Land and Buildings Acquired for

		<p>Research and Development under Textile Enterprises.</p> <p>2. 25% Subsidy on Expenses for Equipment Purchased for Testing Labs and Quality Certification Labs Established under Research and Development by the Unit, with a maximum of Rs. 1 Crore.</p>
2	Export Expense Reimbursement	<p>Textile enterprises established during the policy period in the state will be eligible for reimbursement of up to 75% of the expenses incurred on the export of goods from the enterprise's production site to the port for export, for up to 10 years. The maximum reimbursement will be 35% of the fixed capital investment.</p> <p>The unit must present proof of commercial export for this reimbursement.</p>

(14) Provision for Special Industrial Investment Incentives for Units Investing Over Rs. 1000 Crore:

During the period of the Industrial Development Policy 2024-30, enterprises investing Rs. 1,000 crore or more in fixed capital in the textile sector or providing employment to 1,000 individuals will be eligible for additional incentives, beyond the economic investment incentives declared in the Industrial Development Policy 2024-30. Proposals for such incentives will be considered by the Cabinet Sub-Committee.

(C-3)"Industrial Investment Promotion" Package for Large Enterprises in Agriculture & Food Processing (excluding Biofuel/Ethanol Enterprises), Dairy Product Processing, Non-Timber Forest Produce Processing, Compressed Bio-Gas Sector and Green Hydrogen Plants under the Industrial Development Policy 2024-30:

Under the Industrial Development Policy 2024-30, based on investment in the state, new Enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, will be provided with industrial investment promotion up to 100 percent of the amount invested under fixed capital investment heads (unless otherwise specified).

This package will provide the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the Net State Goods and Services Tax (Net SGST) paid for up to 12 years from the date of commencement of commercial production, up to 100 percent of the maximum fixed capital investment.

Or

Fixed Capital Investment Subsidy -

For the establishment of new **enterprises** in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants and for cases of expansion/diversification/substitution/modernization of existing **enterprises**, a fixed capital investment subsidy will be provided as per the following details:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Amount in Crores)	Subsidy Disbursement Duration

More than Rs. 50 but less than Rs. 200	30	50	06 years, in equal annual installments
More than Rs. 200 but less than Rs. 500	30	120	06 years, in equal annual installments
More than Rs. 500	30	200	06 years, in equal annual installments

Note:

- (1) Only one of the benefits from Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy, as mentioned in Point 1, can be availed based on the selected option. Once selected, the option will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the prescribed regulations.

"(1-A) Interest Subsidy:

Interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on the term loan taken for plant and machinery for the establishment of new enterprises or for the expansion/diversification/substitution/modernization of existing enterprises. The subsidy will be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.^{”2}

(2) Electricity Duty Exemption -

Only new enterprises in the agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants will be

provided with electricity duty exemption for up to 12 years from the date of commencement of commercial production.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

For the establishment of new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, full exemption from stamp duty will be granted on executed deeds for the purchase/lease of land, sheds, and buildings including related land lease deeds.

(4) Registration Fee Reimbursement -

For the establishment of new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector, and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(5) Land Use Conversion Fee Exemption -

New enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, will receive a 50 percent exemption on land use conversion fees (diversion fees) for up to a maximum of 50 acres of land for industrial purposes.

(6) Reimbursement of Charges for New Electricity Connection -

Only eligible new enterprises will be provided with a 50 percent reimbursement of the charges for new electricity connections (excluding the security deposit).

(7) Effluent Treatment Plant (ETP) -

For the establishment of new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises on undeveloped land, a 50 percent reimbursement of the expenditure on ETP will be provided, up to a maximum of Rs. 1 crore, based on a certificate issued by the Chhattisgarh Pollution Control Board.

(8) Zero Waste Incentive -

For the establishment of new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector, and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent interest subsidy will be provided on loans taken for developing environmental protection infrastructure for water recycling/harvesting and zero discharge technology for up to 5 years, with a maximum amount of Rs. 10 lakh. The unit must present a certificate issued by the Chhattisgarh Pollution Control Board.

(9) E.P.F. Reimbursement -

For the establishment of new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector, and green hydrogen plants, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, a 75 percent reimbursement of the EPF contribution for “² employees from Chhattisgarh will be provided for up to 5 years from the date of production, with a maximum eligibility of “2% of approved fixed capital investment”².

“(9-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs shall be reimbursed 20% of the salary paid to permanent employees who are domiciles of Chhattisgarh and receive salaries up to ₹50,000 per month. This reimbursement will be provided for up to 5 years from the date of employment, subject to a maximum of 7 years from the date of commencement of first commercial production/service activity.^{“12}

(10) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of ^{“13”2} employees who have domicile of Chhattisgarh and earn less than Rs. 50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to Rs. 15,000 per person, whichever is lower, for up to 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(11) Mandi Fee Exemption -

Only new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants will be provided with full exemption from mandi fees for agricultural products (excluding ineligible enterprises listed in Annexure-3) for 5 years from the date of purchase from state mandi/direct producers farmers/unit ^{“or from the date of issuance of the certificate, whichever is later”2}. Reimbursement will be provided up to a maximum of Rs. 5 crore per year, with the total exemption not exceeding ^{“75”2} percent of the fixed capital investment made by the enterprises.

(12) Special Subsidy for Anchor Units -

The first 5 anchor units with an investment of over Rs. 200 crore will receive an additional 5 percent subsidy on the approved fixed capital investment, with the total subsidy limit extending up to 110 percent of the total fixed capital investment.

(13) Other Subsidies -

Other subsidies, such as Project Report Subsidy, Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, and Water and Energy Efficiency Expenditure Reimbursement Subsidy, will be provided as per “rates mentioned in”² Annexures 9.8, 9.9, 9.10, 9.11, and 9.15, respectively “subject to a combined maximum limit of 2% of the fixed capital investment”²

(14) Special Industrial Investment Promotion -

Special industrial investment promotion will be provided for the establishment of new enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants, as well as for cases of expansion/diversification/substitution of existing enterprises, as per the following details:

Serial Number	Fund	Description
1	Establishment of Research and Development	<p>1- Full Exemption from Stamp Duty on Land and Buildings purchas/lease for Research and Development under Agriculture and Food Processing Sector.</p> <p>2- 25% Subsidy on Expenses for Equipment Purchased for Testing Labs and Quality Certification Labs Established under Research and Development by the Unit, with a maximum of Rs. 1 Crore.</p>
2	Export Expense Reimbursement (Only Export Units)	During the policy period in the state, agricultural and food processing sector enterprises established will be eligible

		for reimbursement of up to 75% of the expenses incurred for export of goods from the unit's production site to the port for export, for up to 10 years. The maximum reimbursement will be 35% of the fixed capital investment. The unit must present proof of commercial export for this reimbursement.
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(15) Provision for Special Industrial Investment Promotion for Units Investing Over Rs. 1,000 Crore -

During the period of the Industrial Development Policy 2024-30 enterprises in agriculture and food processing, dairy product processing, non-timber forest produce processing, compressed bio-gas sector and green hydrogen plants that invest Rs. 1,000 crore or more in fixed capital investment or provide employment to 1,000 or more individuals will have proposals for additional incentives, beyond those declared in the Industrial Development Policy 2024-30, considered by the Cabinet Sub-Committee.

(C-4) "Industrial Investment Promotion" Package for Large Enterprises in the Electrical and Electronics Sector under the Industrial Development Policy 2024-30:

Under the Industrial Development Policy 2024-30, based on investment in the state, new enterprises in the electrical and electronics sector, as defined in the policy, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, will be provided with industrial investment promotion up to 100 percent of the amount invested under fixed capital investment heads (unless otherwise specified).

This package will provide the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the Net State Goods and Services Tax (Net SGST) paid for up to 12 years from the date of commencement of commercial production, up to 100 percent of the maximum fixed capital investment.

Or

Fixed Capital Investment Subsidy -

For the establishment of new enterprises in the electrical and electronics sector, as well as cases of expansion/diversification/substitution/modernization of existing enterprises, a fixed capital investment subsidy will be provided as per the following details:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Amount in Crores)	Subsidy Disbursement Duration
More than Rs. 50 but less than Rs. 200	35	60	06 years, in equal annual installments

More than Rs. 200 but less than Rs. 500	35	150	06 years, in equal annual installments
More than Rs. 500	35	300	06 years, in equal annual installments

Note:

- (1) Only one of the benefits from Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy, as mentioned in Point 1, can be availed based on the selected option. Once selected, the option will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

"(1-A) Interest Subsidy:

Interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on the term loan taken for plant and machinery for the establishment of new enterprises or for the expansion/diversification/substitution/modernization of existing enterprises. The subsidy will be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.^{"2}

(2) Electricity Duty Exemption -

Only new enterprises in the electrical and electronics sector, as defined in the policy, will be provided with electricity duty exemption for up to 12 years from the date of commencement of commercial production.

["]In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in

plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

For the establishment of new enterprises in the electrical and electronics sector, as defined in the policy, and for cases of expansion/diversification/substitution/modernization of existing enterprises, full exemption from stamp duty will be granted on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(4) Registration Fee Reimbursement -

For the establishment of new enterprises in the electrical and electronics sector, as defined in the policy, and for cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(5) Land Use Conversion Fee Exemption -

For the establishment of new enterprises in the electrical and electronics sector, as defined in the policy, and for cases of expansion/diversification/substitution/modernization of existing enterprises, a 50 percent exemption on land use conversion fees (diversion fees) will be provided for up to a maximum of 50 acres of land for industrial purposes.

(6) Reimbursement of Charges for New Electricity Connection -

Only eligible new enterprises will be provided with a 50 percent reimbursement of the charges for new electricity connections (excluding the security deposit).

(7) E.P.F. Reimbursement -

For the establishment of new enterprises in the electrical and electronics sector, as defined in the policy, and for cases of expansion/diversification/substitution/modernization of existing enterprises, a 75 percent reimbursement of the EPF contribution for ^{“”}² employees from Chhattisgarh will be provided for up to 5 years from the date of production, with a maximum eligibility of ^{“”}²2% of approved fixed capital investment^{””}².

” (7-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs shall be reimbursed 20% of the salary paid to permanent employees who are domiciles of Chhattisgarh and receive salaries up to ₹50,000 per month. This reimbursement will be provided for up to 5 years from the date of employment, subject to a maximum of 7 years from the date of commencement of first commercial production/service activity.^{””}²

(8) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of ^{“”} employees who have domicile of Chhattisgarh and earn less than Rs. 50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to Rs. 15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(9) Special Subsidy for Anchor Units -

The first 5 anchor units with an investment of over Rs. 200 crore will receive an additional 5 percent subsidy on the approved fixed capital investment, with the total subsidy limit extending up to 110 percent of the total fixed capital investment.

(10) Other Subsidies -

Other subsidies, such as Project Report Subsidy, Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, Water and Energy Efficiency Expenditure

Reimbursement Subsidy, and Transportation Subsidy (only for export units), will be provided as per “rates mentioned in”² Annexures 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16, respectively “subject to a combined maximum limit of 2% of the fixed capital investment”²

(11) Special Industrial Investment Promotion -

Special industrial investment promotion will be provided for the establishment of new enterprises in the electrical and electronics sector, as defined in the policy, and for cases of expansion/diversification/substitution/modernization of existing enterprises, as per the following details:

Serial Number	Fund	Description
1	Establishment of Research and Development	20% Subsidy on Expenses for Purchasing Equipment and Plants for New Research and Development Established in the Electronics Sector, with a Maximum of Rs. 3 Crore.
2	Stamp Duty Exemption on purchase/lease of Land and Buildings Acquired for Research and Development	Full Exemption
3	Receiving certificate for Export	In cases where international certification/approval is obtained for products for export, reimbursement of up to 50% of the application fee will be provided, with a maximum of Rs. 15 lakh per case per product, for up to 10 products. However, the unit must present proof of commercial export of at least Rs. 50 crore per product. For patent registration under this policy, if a patent certificate is obtained for products related to the Ministry of Electronics and Information Technology (MeitY), Government of India, 100% reimbursement of expenses will be provided for patent registration.

(12) Provision for Special Industrial Investment Promotion for Units Investing Over Rs. 1,000 Crore -

During the period of the Industrial Development Policy 2024-30, enterprises in the electronics sector that invest Rs. 1,000 crore or more in fixed capital investment or provide employment to 1,000 or more individuals will have proposals for additional incentives, beyond those declared in the Industrial Development Policy 2024-30, considered by the Cabinet Sub-Committee.

(C-5) "Industrial Investment Promotion" Package for Large Enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU) Sector under the Industrial Development Policy 2024-30:

Under the Industrial Development Policy 2024-30, based on investment in the state, new enterprises related to Artificial Intelligence (AI), Robotics, and Computing (GPU), as well as cases of expansion/diversification of existing enterprises, will be provided with industrial investment promotion up to 150 percent of the amount invested under fixed capital investment heads (unless otherwise specified).

This package will provide the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the Net State Goods and Services Tax (Net SGST) paid for up to 12 years from the date of commencement of commercial production, up to 100 percent of the maximum fixed capital investment.

Or

Fixed capital Investment Subsidy -

For the establishment of new enterprises in AI, Robotics, and Computing (GPU) sectors, and for cases of expansion/diversification of existing enterprises, a fixed capital investment subsidy will be provided as per the following details:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Amount in Crores)	Subsidy Disbursement Duration
More than Rs. 50 but less than Rs. 200	50	90	06 years, in equal annual installments

More than Rs. 200 but less than Rs. 500	50	230	06 years, in equal annual installments
More than Rs. 500	50	450	06 years, in equal annual installments

Note:

- (1) Only one of the benefits from Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy, as mentioned in Point 1, can be availed based on the selected option. Once selected, the option will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

“(1-A) Interest Subsidy:

An interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on term loans availed for setting up new enterprises or for the expansion/diversification/substitution/modernization of existing enterprises. The subsidy shall be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.^{”2}

(2) Electricity Duty Exemption -

Only new enterprises related to Artificial Intelligence (AI), Robotics, and Computing (GPU) in the state will be provided with electricity duty exemption for up to 12 years from the date of commencement of commercial production.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in

machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

For the establishment of new enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU), as well as cases of expansion/diversification of existing enterprises, full exemption from stamp duty will be granted on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds.

(4) Registration Fee Reimbursement -

For the establishment of new enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU), as well as cases of expansion/diversification of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(5) Land Use Conversion Fee Exemption -

For the establishment of new enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU), as well as cases of expansion/diversification of existing enterprises, a 50 percent exemption on land use conversion fees (diversion fees) will be provided for up to a maximum of 50 acres of land for “commercial”² purposes.

(6) Reimbursement of Charges for New Electricity Connection -

Only eligible new enterprises will be provided with a 50 percent reimbursement of the charges for new electricity connections (excluding the security deposit).

(7) E.P.F. Reimbursement -

For the establishment of new enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU), as well as cases of expansion/diversification of existing enterprises, a 75 percent reimbursement of the EPF contribution for “¹² employees from Chhattisgarh will be provided for up to 5 years from the date of production, with a maximum eligibility of “2% of approved fixed capital investment”².

” (7-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs shall be reimbursed 20% of the salary paid to permanent employees who are domiciles of Chhattisgarh and receive salaries up to ₹50,000 per month. This reimbursement will be provided for up to 5 years from the date of employment, subject to a maximum of 7 years from the date of commencement of first commercial production/service activity.¹²

(8) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of “¹² employees who have domicile of Chhattisgarh and earn less than Rs. 50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to Rs. 15,000 per person, whichever is lower, for up to 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(9) Special Subsidy for Anchor Units -

The first 5 anchor units with an investment of over Rs. 200 crore will receive an additional 5 percent subsidy on the approved fixed capital investment, with the total subsidy limit extending up to “165”² percent of the total fixed capital investment.

(10) Other Subsidies -

Other subsidies, such as Project Report Subsidy, Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, Water and Energy Efficiency Expenditure

Reimbursement Subsidy, and Transportation Subsidy (only for export units), will be provided as per “rates mentioned in”² Annexures 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16, respectively “subject to a combined maximum limit of 2% of the fixed capital investment”²

(11) Special Industrial Investment Promotion -

Special industrial investment promotion will be provided for the establishment of new enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU), as well as cases of expansion/diversification of existing enterprises, as per the following details:

Serial Number	Fund	Description
1	Establishment of Research and Development	20% Subsidy on Expenses for Purchasing Equipment and Plants for New Research and Development Established for Artificial Intelligence (AI), Robotics, and Computing (GPU), with a Maximum of Rs. 3 Crore.
2	Stamp Duty Exemption on Purchase/Lease of Land and Buildings Acquired for Research and Development	Full Exemption
3	Receiving certificate for Export	In cases where international certification/approval is obtained for the export of Artificial Intelligence (AI), Robotics, and Computing (GPU) products, reimbursement of up to 50% of the application fee will be provided, with a maximum of Rs. 15 lakh per case per product, for up to 10 products. However, the unit must present proof of commercial export of at least Rs. 50 crore per product. For patent registration under this policy, if a patent certificate is obtained for products related to the concerned Ministry of the Government of India, 100% reimbursement of expenses will be provided for patent registration.

(12) Provision for Special Industrial Investment Promotion for Units Investing Over Rs. 1,000 Crore -

During the period of the Industrial Development Policy 2024-30, enterprises in Artificial Intelligence (AI), Robotics, and Computing (GPU) sectors that invest Rs. 1,000 crore or more in fixed capital investment or provide employment to 500 or more individuals will have proposals for additional incentives, beyond those declared in the Industrial Development Policy 2024-30, considered by the Cabinet Sub-Committee.

(C-6) "Industrial Investment Promotion" Package for Large Enterprises in the Information Technology (IT) Sector under the Industrial Development Policy 2024-30 :

Under the Industrial Development Policy 2024-30, based on investment in the state, new enterprises in Information Technology (IT), as well as cases of expansion/diversification of existing enterprises, will be provided with industrial investment promotion up to 150 percent of the amount invested under fixed capital investment heads (unless otherwise specified).

This package will provide the following
subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the Net State Goods and Services Tax (Net SGST) paid for up to 12 years from the date of commencement of commercial production, up to 100 percent of the maximum fixed capital investment.

Or

Fixed Capital Investment Subsidy -

For the establishment of new enterprises in Information Technology (IT), as well as cases of expansion/diversification of existing enterprises, a fixed capital investment subsidy will be provided as per the following details:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Amount in Crores)	Subsidy Disbursement Duration
More than ₹50 but less than ₹200	35	60	06 years, in equal annual installments
More than ₹200 but less than ₹500	35	150	06 years, in equal annual installments

More than ₹500	35	300	06 years, in equal annual installments
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Note:

- (1) Only one of the benefits from Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy, as mentioned in Point 1, can be availed based on the selected option. Once selected, the option will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

“(1-A) Interest Subsidy:

An interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on term loans availed for setting up new enterprises or for the expansion/diversification/substitution/modernization of existing enterprises. The subsidy shall be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.”²

(2) Electricity Duty Exemption -

Only new enterprises in the Information Technology (IT) sector will be provided with electricity duty exemption for up to 12 years from the date of commencement of commercial production.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption

period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

Under this package, Complete Exemption from stamp duty will be granted on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds, for the establishment of new IT enterprises and for cases of expansion/diversification of existing enterprises.

(4) Registration Fees Reimbursement -

For the establishment of new IT enterprises and cases of expansion/diversification of existing enterprises, a 50 percent reimbursement of the registration fee payable on the land will be provided.

(5) Land Diversion Fees Exemption -

For the establishment of new IT enterprises and cases of expansion/diversification of existing enterprises, a 50 percent exemption on land reassessment fees (diversion fees) will be provided for up to a maximum of 50 acres of land for “commercial”² purposes.

(6) New Electricity Connection Charges Reimbursement -

Only eligible new enterprises will be provided with a 50 percent reimbursement of the charges for new electricity connections (excluding the security deposit).

(7) E.P.F. Reimbursement -

For the establishment of new IT enterprises and cases of expansion/diversification of existing enterprises, a 75 percent reimbursement of the EPF contribution for “² employees from Chhattisgarh will be provided for up to 5 years from the date of production, with a maximum eligibility of “2% of the approved fixed capital investment.”².

“(7-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs shall be reimbursed 20% of the salary paid to permanent employees who are domiciles of Chhattisgarh and receive salaries up to ₹50,000 per month. This reimbursement will be provided for up to 5 years from the date of employment, subject to a maximum of 7 years from the date of commencement of first commercial production/service activity.^{“2”}

(8) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of employees who have domicile of Chhattisgarh and earn less than ₹50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(9) Rental Subsidy

Only eligible new enterprises will be provided with a rental subsidy for up to 5 years. In case the unit is established in a rented building, 40 percent of the monthly rent paid (up to a maximum of 20,000 square feet), whichever is lower, will be reimbursed as a subsidy each quarter, with a maximum amount of ₹50,000 per month.

(10) Special Subsidy for Anchor Units -

The first 5 anchor units with an investment of over ₹200 crore will receive an additional 5 percent subsidy on the approved fixed capital investment, with the maximum limit of total subsidy extending up to “165”² percent of the total fixed capital investment.

(11) Other Subsidies -

Other subsidies, such as Project Report Subsidy, Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, Water and Energy Efficiency Expenditure

Reimbursement Subsidy, and Transportation Subsidy (only for export units), will be provided as per “rates mentioned in”² Annexures 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16, respectively “subject to a combined maximum limit of 2% of the fixed capital investment”²

(12) Special Industrial Investment Promotion -

Special industrial investment promotion will be provided for the establishment of new IT enterprises and cases of expansion/diversification of existing enterprises, as per the following details:

S. No.	Fund	Description
1	Establishment of Research and Development	20% Subsidy on Expenses for Purchasing Plant and Machinery for New Research and Development Established for Information Technology (IT), with a Maximum of ₹3 Crore.
2	Stamp Duty Exemption on Land and Buildings Acquired (Purchased / Leased) for Research and Development	Complete Exemption
3	Receiving Export Certification	In cases where international certification/approval is obtained for the export of Information Technology (IT) products, reimbursement of up to 50% of the application fees will be provided, with a maximum of ₹15 lakh per product, for up to 10 products. However, the unit must present certificate for commercial export of at least ₹50 crore per product. For patent registration under this policy, if a patent certificate is obtained for products by the concerned Ministry of the Government of India, 100% reimbursement of expenses will be provided for patent registration.

(13) Provision for Special Industrial Investment Promotion for Units Investing Over ₹500 Crore -

During the period of the Industrial Development Policy 2024-30, enterprises in the Information Technology (IT) sector that invest ₹500 crore or more in fixed capital investment or provide employment to 1,000 or more individuals, the Cabinet Sub-Committee will consider proposals for additional incentives, beyond those declared in the Industrial Development Policy 2024-30.

(C-7) "Industrial Investment Promotion Package" for Large Enterprises in IT Enabled Services (ITES) / Data Centre under the Industrial Development Policy 2024-30:

Under the Industrial Development Policy 2024-30, based on investment in the state, new enterprises in IT Enabled Services (ITES) /Data Centre, as well as cases of expansion/diversification of existing enterprises, will be provided with industrial investment promotion up to 150 percent of the amount invested under fixed capital investment heads (unless otherwise specified).

This package will provide the following subsidies/exemptions/concessions/reimbursements:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement -

Reimbursement of the Net State Goods and Services Tax (Net SGST) paid for up to 12 years from the date of commencement of commercial production, up to 150 percent of the maximum fixed capital investment.

Or

Fixed Capital Investment Subsidy -

For the establishment of new IT Enabled Services (ITES) / Data Centre, as well as cases of expansion/diversification of existing enterprises, a fixed capital investment subsidy will be provided as per the following details:

Capital Investment in Plant and Machinery (Amount in Crores)	Percentage of Subsidy	Maximum Subsidy Amount (Amount in Crores)	Subsidy Distribution Duration
More than ₹50 but less than ₹200	35	60	06 years, in equal annual installments
More than ₹200 but less than ₹500	35	150	06 years, in equal annual installments
More than ₹500	35	300	06 years, in equal annual installments

Note:

- (1) Only one of the benefits from Net State Goods and Services Tax (Net SGST) reimbursement or the Fixed Capital Investment Subsidy, as mentioned in Point 1, can be availed based on the selected option. Once selected, the option will be irrevocable. To select an option, the investor must submit an option letter along with an affidavit in the format prescribed by the department.
- (2) The first installment of the Fixed Capital Investment Subsidy will be paid after the commencement of production, upon submission of an application and subsequent approval as per the regulations.

“(1-A) Interest Subsidy:

An interest subsidy shall be provided for a period of 5 years from the date of commencement of commercial production, on term loans availed for setting up new enterprises or for the expansion/diversification/substitution/modernization of existing enterprises. The subsidy shall be equal to 50% of the interest paid or interest calculated at the rate of 6%, whichever is lower. The annual limit of the subsidy shall be ₹20 crore.”²

(2) Electricity Duty Exemption -

Only new enterprises related to IT Enabled Services (ITES) / Data Centre in the state will be provided with electricity duty exemption for up to 12 years from the date of commencement of commercial production.

“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.”²

(3) Stamp Duty Exemption -

Complete Exemption from stamp duty will be granted on executed deeds for the purchase/lease of land, sheds, and buildings, including related land lease deeds, for the establishment of new IT Enabled Services (ITES) / Data Centre and for cases of expansion/diversification of existing enterprises.

(4) Registration Fee Reimbursement -

For the establishment of new IT Enabled Services (ITES) / Data Centre and cases of expansion/diversification of existing enterprises, a 50 percent reimbursement of the registration fees payable on the land will be provided.

(5) Land Diversion Fees Exemption -

For the establishment of new IT Enabled Services (ITES) / Data Centre and cases of expansion/diversification of existing enterprises, a 50 percent exemption on land reassessment fees (diversion fees) will be provided for up to a maximum of 50 acres of land for “commercial”² purposes.

(6) New Electricity Connection Charges Reimbursement -

Only eligible new enterprises will be provided with a 50 percent reimbursement of the charges for new electricity connections (excluding the security deposit).

(7) E.P.F. Reimbursement -

For the establishment of new IT Enabled Services (ITES) / Data Centre and cases of expansion/diversification of existing enterprises, a 75 percent reimbursement of the EPF contribution for “² employees from Chhattisgarh will be provided for up to 5 years from the date of production, with a maximum eligibility of “2% of the approved fixed capital investment.”².

”(7-A) Employment Generation Subsidy:

Enterprises providing more than 50 permanent jobs shall be reimbursed 20% of the salary paid to permanent employees who are domiciles of Chhattisgarh and receive salaries up to ₹50,000 per month. This reimbursement will be provided for up to 5 years from the date of employment, subject to a maximum of 7 years from the date of commencement of first commercial production/service activity.”²

(8) Training Stipend Reimbursement -

For eligible new enterprises, reimbursement will be provided for the training expenses of “”² employees who have domicile of Chhattisgarh and earn less than ₹50,000 per month. Reimbursement will be based on one month's salary paid by the employer or up to ₹15,000 per person, whichever is lower, for a duration of 5 years from the date of commencement of commercial production/activity, or up to 100 percent of the fixed capital investment, whichever limit is reached first. The first claim will be payable one year after the employee's appointment.

(9) Rental Subsidy -

Only eligible new enterprises will be provided with a rental subsidy for up to 5 years In case the unit is established in a rented building, 40 percent of the monthly rent paid (up to a maximum of 20,000 square feet), whichever is lower, will be reimbursed as a subsidy each quarter, with a maximum amount of ₹50,000 per month.

(10) Special Subsidy for Anchor Units -

The first 5 anchor units with an investment of over ₹200 crore will receive an additional 5 percent subsidy on the approved fixed capital investment, with the maximum limit of total subsidy extending up to “165”² percent of the total fixed capital investment.

(11) Other Subsidies -

Other subsidies, such as Project Report Subsidy, Quality Certification Subsidy, Technical Patent Subsidy, Technology Purchase Subsidy, Water and Energy Efficiency Expenditure Reimbursement Subsidy, and Transportation Subsidy (only for export units), will be provided as per “rates mentioned in”² Annexures 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16, respectively “subject to a combined maximum limit of 2% of the fixed capital investment”²

(12) Special Industrial Investment Promotion -

Special industrial investment promotion will be provided for the establishment of new IT Enabled Services (ITES) / Data Centre and cases of expansion/diversification of existing enterprises, as per the following details:

S. No.	Fund	Description
1	Establishment of Research and Development	20% Subsidy on Expenses for Purchasing Plant and Machinery for New Research and Development Established for IT Enabled Services (ITES) / Data Centre, with a Maximum of ₹3 Crore.
2	Stamp Duty Exemption on Land and Buildings Acquired (Purchased / Leased) for Research and Development	Complete Exemption

3	Receiving Export Certification	<p>In cases where international certification/approval is obtained for the export of IT Enabled Services (ITES) / Data Centre products, reimbursement of up to 50% of the application fee will be provided, with a maximum of ₹15 lakh per product, for up to 10 products. However, the unit must present certificate for commercial export of at least ₹50 crore per product.</p> <p>For patent registration under this policy, if a patent certificate is obtained for products by the concerned Ministry of the Government of India, 100% reimbursement of expenses will be provided for patent registration.</p>
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(13) Provision for Special Industrial Investment Promotion for Units Investing Over ₹500 Crore -

During the period of the Industrial Development Policy 2024-30, enterprises in the IT Enabled Services (ITES) / Data Centre sector that invest ₹500 crore or more in fixed capital investment or provide employment to 1,000 or more individuals, the Cabinet Sub-Committee will consider proposals for additional incentives, beyond those declared in the Industrial Development Policy 2024-30.

“C-8 Investment Promotion package under “Industrial Development Policy 2024-30” for setting up of Global Capability Centre (GCC) in the state

India is a leading country in the establishment of Global Capability Centers (GCCs). Currently, around 1,800 GCCs are operational in the country, providing employment to approximately 2 million people. About 92% of these GCCs are located in Bengaluru, Hyderabad, Chennai, Mumbai, Pune, and Delhi-NCR. Therefore, a special package has been prepared to attract GCCs to the state.

GCCs will be units that are wholly owned subsidiaries of multinational companies and will perform specific functions of their parent companies in the form of back-end offices, Centers of Excellence, or R&D centers. These functions may include financial management, analytics, human resource management, internal audit, legal work, IT, research and development, innovation, global supply chain management, etc.

Units that only provide IT/ITES services to third parties will not be considered as GCCs under this definition.

Based on fixed capital investment and employment, GCCs have been categorized as follows:

Global Capability Centre	Definition
Level-1 GCC	Fixed Capital Investment more than Rs 10 Cr but less than Rs 50 Cr or GCC providing minimum employment of 250
Advance GCC	Fixed Capital Investment more than Rs 50 Cr or GCC providing minimum employment of 500

Under the Industrial Development Policy 2024–30, for the establishment and expansion of Global Capability Centers (GCCs) in the state based on investment, investor units will be provided industrial investment promotion assistance up to 150% of the amount invested in

fixed capital investment components of the project (this limit will be as otherwise prescribed, if applicable).

The following subsidies /exemptions /reimbursements will be provided under this package:

(1) Fixed Capital Investment Subsidy –

A capital investment subsidy will be provided for the establishment of Global Capability Centers (GCCs) in the state as per the following details:

Fixed Capital Investment	Percentage of Subsidy	Maximum Limit of Subsidy (In Rs Crore)	Duration of subsidy disbursement
Level-1 GCC	35	15	5 years, in equal installments
Advance GCC	35	60	6 years, in equal installements

Note:

1. The first installment of the fixed capital investment subsidy shall be disbursed after the commencement of service activities and upon approval of the submitted application.
2. If the unit makes provision for renewable energy for the GCC, it will be eligible for an additional 5% subsidy, and the maximum limit will also be increased by 5%.

(2) Electricity Duty Exemption:

On the establishment of Global Capability Centers (GCCs) in the state, electricity duty exemption will be provided for a period of 12 years from the date of commencement of service activities.

(3) Stamp Duty Exemption:

For the establishment of new Global Capability Centers (GCCs) in the state, full exemption from stamp duty will be provided on the execution of deeds related to the purchase/lease of land, sheds, and buildings, including land lease deeds.

(4) Registration Fee Reimbursement:

A reimbursement of 50% of the registration fee payable on land for the establishment of new Global Capability Centers (GCCs) in the state will be provided.

(5) Exemption on Land Use Diversion Charges:

For the establishment of new Global Capability Centers (GCCs) in the state, a 50% exemption in land use diversion charges will be granted for up to a maximum of 50 acres of land, in case of conversion for commercial purposes.

(6) Reimbursement of Charges for New Electricity Connection:

For the establishment of GCCs, 50% reimbursement of the charges payable for new electricity connections (excluding the security deposit) will be provided.

(7) Operational Expenditure Subsidy:

For the establishment of Global Capability Centers (GCCs) in the state, a subsidy of 20% of operational expenditure (including lease rent, internet connectivity, bandwidth, data center/cloud host service charges, and energy expenses) will be provided for a period of 5 years from the date of commencement of service activities. The annual limit for the operational expenditure grant will be 2% of the approved capital investment.

(8) Interest Subsidy

Interest subsidy on term loan for establishment of GCC will be provided as following

Level of GCC	Rate of subsidy	Annual limit of Subsidy (In Rs Crore)	Duration
Level-1 GCC	50% of the interest paid or interest calculated at 6% rate, whichever is lower	1	5 years
Advance GCC	40% of the interest paid or interest calculated at 6%	2	5 years

	rate, whichever is lower		
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(9) Payroll Subsidy:

Global Capability Centers (GCCs) established in the state will be provided a subsidy of 20% of the salary paid to the domicile of the state for a period of five years from the date of commencement of service activities, subject to a maximum of ₹2,00,000 per month per employee. The annual reimbursement limit will be equivalent to 10% of the approved fixed capital investment.

(10) E.P.F. Reimbursement:

Upon the establishment of a GCC in the state, 75% reimbursement of the employer's EPF (Employees' Provident Fund) contribution for employees from Chhattisgarh will be provided for a period of 5 years from the date of commencement of service activities. The annual reimbursement limit will be equivalent to 2% of the approved fixed capital investment.

(11) Skill Development Expenditure Reimbursement:

GCCs established in the state will be reimbursed at the rate of 50% or ₹50,000 per employee, whichever is lower, for expenses incurred on training of permanent employees who are domicile of Chhattisgarh in emerging technologies (such as Blockchain, AI, etc.), accounting, audit, analytics, cybersecurity, etc. The maximum reimbursement limit will be 50% of the approved fixed capital investment, and the time limit will be up to 5 years from the date of commencement of service activities.

(12) Special Subsidy for Anchor Units:

The first five anchor units with investments exceeding ₹100 crore will be eligible for an additional 5% subsidy on the approved fixed capital investment. The maximum limit of the grant can be up to 165% of the total fixed capital investment.

(13) Other Subsidies:

Other grants such as project report grant, quality certification grant, technical patent grant, technology acquisition grant, water and energy efficiency expenditure reimbursement will be provided as per Annexures 9.8, 9.9, 9.10, 9.11, and 9.15 respectively.

(14) Special Subsidy:

If a GCC establishes an incubation center for state-based startups, the GCC will be eligible for grants mentioned under Chapter D-3, Point (5) of the Industrial Development Policy 2024–30.

(15) Provision for Special Industrial Investment Incentive for Units with Investment Above $\square 500$ Crore or Employment of More Than 1000 Persons:

For the establishment of GCCs with investment of Rs 500 Cr or more or providing employment to more than 1000 individuals in the state, the Cabinet Sub-Committee may consider proposals for additional incentives apart from the investment incentives declared under the Industrial Development Policy 2024–30.^{”2}

“(C-9) "Industrial Investment Promotion" Package for Large Enterprises in the Fields of Defence, Aerospace, and Space Technology under the Industrial Development Policy, 2024-30:

Under the Industrial Development Policy 2024-30, based on investments in the state, industrial investment promotion will be provided to investor units for the establishment of new enterprises and for the expansion/diversification/substitution/modernization of existing enterprises related to defence, aerospace, and space technology. This incentive will be up to 100% of the fixed capital investment items of the project (unless otherwise specified, in which case the limit will be as per the relevant provisions). Enterprises/products related to defence, aerospace, and space technology as defined/recognized by the Government of India or its authorized agencies will be eligible for this package.

The following grants/exemptions/concessions/reimbursements will be provided under this package:

(1) Net State Goods and Services Tax (Net SGST) Reimbursement:

Reimbursement of Net SGST paid for up to 12 years from the date of commencement of commercial production, up to a maximum of 100% of the fixed capital investment.

OR

Fixed Capital Investment Subsidy:

For the establishment of new enterprises related to defence and aerospace in the state, and in cases of expansion/diversification/substitution/modernization of existing enterprises, a fixed capital investment grant will be provided as per the following details:

Investment in Plant & Machinery (In Rs Crore)	Rate of Subsidy	Maximum limit of subsidy (In Rs Crore)	Duration of subsidy disbursal
More than 50 but lesser than 200	35	60	06 years, in equal installments
More than 200 but lesser than 500	35	150	06 years, in equal installments
More than 500	35	300	06 years, in equal installments

Note:

(1) Among the benefits indicated in Point No. 1, only one option can be availed—either the Net State Goods and Services Tax (Net SGST) reimbursement or the Capital Investment Subsidy. The chosen option shall be irrevocable. For the selection of the option, the investor

must submit an option letter in the prescribed format along with an affidavit as determined by the department.

(2) The first installment of the Capital Investment Subsidy shall be paid after the commencement of production, upon submission of the application and subsequent approval as per the prescribed procedure.

(2) Interest Subsidy:

Interest subsidy of 50% of the interest paid or interest calculated at a rate of 6%, whichever is lower will be provided for five years from the date of commencement of commercial production on term loans taken for plant and machinery for setting up new enterprises or for expansion/diversification/substitution/modernization of existing enterprises. The annual limit of the subsidy will be ₹20 crore.

(3) Electricity Duty Exemption:

Electricity duty exemption will be granted for up to 12 years from the date of commencement of commercial production to new enterprises established in the state or for expansion/diversification of existing enterprises. In the case of expansion/diversification, the exemption will be proportionate to the additional investment made in plant and machinery for the expansion/diversification and the total investment (existing + new) in plant and machinery. In phased production cases, proportional calculations will follow the time limits mentioned in Annexure-1, point (17), but the exemption duration will be counted from the date of first production after expansion/diversification.

(4) Exemption from Stamp Duty:

For the establishment of new enterprises and for cases involving expansion/diversification/substitution/modernization of existing enterprises, complete exemption from stamp duty will be granted on executed deeds related to the purchase/lease of land, sheds, and buildings.

(5) Reimbursement of Registration Fees:

For the establishment of new enterprises and for expansion/diversification/substitution/modernization of existing ones, 50% of the registration fee paid for land will be reimbursed.

(5) Exemption from Land Use Diversion Charges:

For new enterprises and for the expansion/ diversification/ substitution/ modernization of existing units, an exemption of 50% in land use diversion charges (for industrial purposes) will be given, for up to a maximum of 50 acres.

(6) Reimbursement of Charges for New Electricity Connection:

Only eligible new enterprises will receive reimbursement of 50% of the charges paid for new electricity connections (excluding security deposits).

(7) Employment Generation Subsidy:

For enterprises providing permanent employment to more than 50 individuals, a reimbursement of 20% of the wages paid to domicile of Chhattisgarh will be provided for five years, up to a maximum period of seven years from the date of first commercial production/service activity. This applies to employees earning up to ₹50,000/month.

(8) EPF Reimbursement:

For the establishment of enterprises and expansion/ diversification/ substitution/ modernization of existing ones, reimbursement of 75% of the EPF contribution for employees who are domicile of Chhattisgarh will be provided for five years from the date of commencement of commercial production, subject to a maximum of 2% of eligible fixed capital investment per year.

(9) Training Stipend Reimbursement:

For new enterprises established or expansion/ diversification /substitution /modernization of the existing enterprises in the state, reimbursement will be provided for training expenses of

employees of Chhattisgarh domicile who earn less than ₹50,000/month. The reimbursement will be either one month's salary or ₹15,000 per person (whichever is lower), for up to five years or 100% of the fixed capital investment, whichever is less. The first claim will be eligible one year after the employee's recruitment.

(10) Special Incentives to Anchor Units:

The first five anchor units with investments of more than ₹200 crore will be provided an additional 5% grant on eligible fixed capital investment, up to a maximum of 110% of the total fixed capital investment.

(11) Other Incentives:

Other grants such as project report subsidy, quality certification subsidy, technology patent subsidy, technology purchase subsidy, water and energy efficiency expense reimbursement subsidy, and transport subsidy (only for exporter units) will be provided as per the rates mentioned in Appendices 9.8, 9.9, 9.10, 9.11, 9.15, and 9.16. The maximum limit for these grants will be equivalent to 2% of the eligible fixed capital investment.

(12) Special Industrial Investment Promotion:

Special industrial investment incentives will be provided for the establishment of new defence and aerospace-related enterprises and for the expansion/diversification/substitution/modernization of existing ones in the state as per the following provisions:

Sr. No	Head	Detail
1	Establishment of Research & Development	A subsidy of 20% of the expenditure on purchase of plant and machinery for newly established R&D units in the field of defence, aerospace, and space technology, subject to a maximum of ₹3 crore.
2	Stamp Duty Exemption on Land & Building	Full exemption.

	Purchased/ Leased for R&D	
3	Investment Incentive for Establishment of Center of Excellence (CoE)	For the establishment/expansion/diversification of Centers of Excellence in fields such as defence, aerospace, drone technology, space technology, remote sensing, etc., a 50% fixed capital investment subsidy will be provided, along with other incentives as mentioned in Appendix-7/Appendix-8 of the policy based on the investment.
4	Certification for Export	For obtaining international certification/approval for export products, reimbursement of up to 50% of the application fee, subject to ₹15 lakh per product and a maximum of 10 products per unit. The unit must present proof of commercial export worth ₹50 crore or more per product. For patent registration done during the policy period, 100% reimbursement of expenses will be provided upon obtaining the patent certificate, subject to registration under the relevant ministry of the Government of India.
5	Establishment of Drone Testing & Training Center	A subsidy of 20% of the expenditure incurred on setting up centers for drone testing and pilot training, subject to a maximum of ₹50 lakh.

(12) Provision for Special Industrial Investment Incentives for Units Investing Over ₹1000 Crore:

In the state, enterprises related to defence, aerospace, and space technology that invest ₹1000 crore or more, or provide employment to 1000 or more individuals, may be considered for additional incentives beyond those declared under the Industrial Development Policy, 2024–30. Such proposals for additional investment incentives will be reviewed by the Cabinet Sub-Committee.⁹²

Chapter - (D)

Miscellaneous Incentive Package

**(Special Industrial Investment Promotion Package for
Socially Weaker Group and Special Types of Enterprises)**

D-1) Special Industrial Investment Promotion Package for Scheduled Caste/Scheduled Tribe Categories

(1) Fixed Capital Investment Subsidy

Under Micro, Small and Medium category eligible new enterprises/expansion or diversification of existing enterprise by Scheduled Caste/Scheduled Tribe category entrepreneur, will be provided with a Fixed Capital Investment Subsidy as per the following details :

Enterprise Level	Category of Development Block	General Enterprises		Thrust Enterprises	
		Percentage of Subsidy on Fixed Capital Investment	Fixed Capital Investment Subsidy Maximum Limit (Amount in Lakhs)	Percentage of Subsidy on Fixed Capital Investment	Fixed Capital Investment Subsidy Maximum Limit (Amount in Lakhs)
Micro Enterprises	Group 1	35	35	40	40
	Group 2	40	40	45	45
	Group 3	45	45	50	50
Small Enterprises	Group 1	35	255	40	355
	Group 2	40	355	45	455
	Group 3	45	455	50	555

Medium Enterprises	Group 1	35	450	40	700
	Group 2	40	455	45	750
	Group 3	45	550	50	800

Note:

- (a) The subsidy for the micro enterprises category will be disbursed in one installment.
- (b) The subsidy for the small enterprises category will be disbursed in equal installments over two years
- (c) The subsidy for the medium enterprises category will be disbursed in equal installments over four years

(2) Interest Subsidy

For eligible micro, small, and medium enterprises established by entrepreneurs from the Scheduled Caste/Tribe, an interest subsidy will be provided on term loans obtained from financial institutions recognised by the Reserve Bank of India as per the following details:

Enterpris e Level	Categor y of Area	General Enterprise			Thrust Enterprise		
		Term of Subsidy (in years)	Percenta ge of Subsidy	Annual Maximu m Limit of Subsidy (in lakhs)	Term of Subsidy (in years)	Percenta ge of Subsidy	Annual Maximu m Limit of Subsidy (in lakhs)
Micro Enterpris e	Group 1	6	45	20	6	50	25
	Group 2	7	50	25	7	55	30

	Group 3	8	55	30	8	60	35
Small Enterprise	Group 1	6	45	30	6	50	35
	Group 2	7	50	35	7	55	40
	Group 3	8	55	40	8	60	45
Medium Enterprise	Group 1	6	45	40	6	50	45
	Group 2	7	50	45	7	55	50
	Group 3	8	55	50	8	60	55

(3) Electricity Duty Exemption:

Eligible new micro, small, and medium enterprises established by entrepreneurs from the Scheduled Caste/Tribe will be granted an exemption from electricity duty as per the following details.

Area	General Enterprise	Thrust Enterprise
Group-1	Complete Exemption up to 6 years from the date of commencement of commercial production	Complete Exemption up to 7 years from the date of commencement of commercial production
Group-2	Complete Exemption up to 8 years from the date of commencement of commercial production	Complete Exemption up to 9 years from the date of commencement of commercial production

Group-3	Complete Exemption up to 10 years from the date of commencement of commercial production	Complete Exemption up to 11 years from the date of commencement of commercial production
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“In cases of expansion/diversification, the enterprises shall be provided electricity duty exemption for the above-mentioned period, in proportion to the additional investment made in plant & machinery/equipment for expansion/diversification and the total investment in machinery and equipment/apparatus (existing investment + expansion/diversification investment). In cases of phased production/service activities, the phase-wise ratio may be calculated as per the time limit mentioned in Para (17) of Annexure-1, however, the exemption period shall be calculated from the first date of commencement of the production/service activity after expansion/diversification.**”²**

4) Exemption from Stamp Duty:

Eligible micro, small, and medium enterprises, categorized by the class of investors, for **“the establishment of new enterprises and expansion/diversification of existing enterprises”** will be granted Complete Exemption from stamp duty under the following cases:

- (a) On executed deeds for the purchase/lease of land, sheds, buildings and on deeds related to land lease (excluding land for mining leases).
- (b) On the execution of deeds related to loan advances for up to three years from the date of loan sanction by banks/financial institutions.

5) Margin Money Subsidy:

New micro and small enterprises established in the state by entrepreneurs from the Scheduled Caste/Tribe will be provided a margin money subsidy of up to 25 percent of the capital cost of 10.00 Crore, with a maximum limit of ₹100 lakh.

6) Transport Subsidy (Only for Export Enterprises):

During the Industrial Development Policy period of 2024-30, assistance equal to 50 percent of the **actual freight expenses (excluding government fees and taxes) will be provided for transporting manufactured products (excluding mining materials) from the place of manufacture to the port or airport for export.** The maximum annual limit of assistance will be ₹60 lakh, available for up to 5 years

7) Concession/Discount on Land Premium for Entrepreneurs from Scheduled Caste/Tribe in Industrial Areas

(For Micro, Small, and Medium Enterprises/Service Enterprises only):

(7.1) A 100 percent concession will be provided on the land premium for establishing industrial and service enterprises in industrial areas managed by the Directorate of Industries and Chhattisgarh State Industrial Development Corporation Limited. The land rent rate will be ₹1 per acre annually. Maintenance fees, street lighting fees, water charges, and other taxes and levies will be payable at prescribed rates.

(7.2) To facilitate the provision of free plot allocation in industrial areas (for enterprises and service enterprises), up to 25 percent of plots in Group-1 and Group-2 development blocks and up to 50 percent in Group-3 development blocks will be reserved for these categories in all industrial areas maintained by the State Government/Chhattisgarh State Industrial Development Corporation Limited. The reservation period will be two years from the specified date or the date of establishment of the industrial area, whichever is later.

(7.3) The quantity of land/plots allotted to entrepreneurs from the Scheduled Caste/Tribe will be in accordance with the eligibility rules and provisions described in the "**Chhattisgarh Audyogik Bhoomi E�am Bhawan Prabandhan Niyam-2015.**"

(8) Entrepreneurs from the Scheduled Caste/Tribe will be eligible for all other "Industrial Investment Incentives" described under this policy, such as registration fee exemption reimbursement, exemption from land use change fees, project report subsidies, quality certification subsidies, technical patent subsidies, technology purchase subsidies, employment subsidies for the differently abled, environmental project management subsidies, reimbursement of expenses for water and energy efficiency (energy audit), reimbursement of

employee training expenses for MSME thrust sectors and information technology enterprises, “Mandi Fee Exemption”². The subsidy amount and maximum limit for micro, small, and medium enterprises /service enterprises will be 10 percent higher than that provided to the general category as described in the relevant provisions.

Chapter D-2: “Deleted”²

(D-3) Chhattisgarh Startup Package

(D-3) "Chhattisgarh Startup Package" - Under the Industrial Development Policy 2024-30

Industrial Development Policy 2024-2030 provides economic incentives as Startup Package for industrial investment as per the details below:

(1) Definitions:

To be recognized as a startup, eligibility for industrial investment incentives **under this policy**, the following conditions must be followed:

- (1.1)** The unit must hold a valid startup certificate issued by the Department for Promotion of Industry and Internal Trade (DPIIT) under the Ministry of Commerce and Industry, Government of India, and fall within the limits specified in clause 1.2.
- (1.2)** The unit's total turnover must not exceed ₹25 crore in case of manufacturing units and ₹10 crore in case of service activities in any financial year from the date of incorporation/registration of its unit.
- (1.3)** The unit should engage in innovation/ improvement of existing technology/ simplification of existing processes and works in strengthening the economy.
- (1.4)** The unit must not be included in the list of ineligible enterprises in Annexure 3 or core enterprises/services in Annexure 5 of the Industrial Policy 2024-2030.
- (1.5)** Any unit created through the division or reconstruction of an existing business will not be considered a 'startup.'
- (1.6)** A unit will not be considered a "startup" once it has completed ten years from the date of its incorporation/registration.

(2) Eligibility Conditions:

(2.1) All the applications for startups will be presented before the **State-Level Startup Promotion Committee**. Only those cases approved by the committee, will be eligible for the Startup package benefits.

(2.2) Startup units of the state mandated to register on the Chhattisgarh Startup Portal and obtain the acknowledgement to avail any subsidies/exemptions, as per the provisions of the Industrial Policy 2024-30. The startup units approval will remain valid up to five years from the date of issuance of acknowledgement certificate.

(3) State-Level Startup Promotion Committee -

3.1) Structure of the Committee:

1.	Director of Industry	President
2.	Representative of Director, MSME-DFO (As required)	Member
3.	Joint Director (Finance), Directorate of Industry	Member
4.	Joint Director, Directorate of Industry	Member Secretary
5.	Representative of CHiPS (As required)	Member
6.	Two Subject Matter Experts (As required)	Member

The quorum of the above committee will be 4 members.

3.2) Functions and Responsibilities of the State-Level Startup Promotion Committee

1. The committee will hold meeting at least once a month. Applications received under the startup initiative will be examined/ considered by the committee, then only the units approved as startups.
2. The committee will review the progress reports of incubation centers and provide further recommendations and directives.
3. Approval of subsidies / exemptions to startups will be provided by the committee.
4. The committee will have the authority to make other decisions related to the promotion of startups.

(4) Investment Incentives -

(a) Financial Subsidies -

(4.1) **Corpus Fund** - A **corpus fund** of Rs 50 crore will be separately created by the state government to promote recognized startup units established in the state. Additionally, funds will be collected through CSR activity for the development of startups. The following assistance will be provided from this corpus fund:

(4.1.1) Startup units will receive ₹5 lakh in the form of **seed funding**, at the initial stage based on recommendations from the incubation center.

(4.1.2) An assistance amount of ₹3 lakh will be provided **for operations**, 6 months after the start of production/ service activity.

(4.1.3) An assistance amount of ₹3 lakh will be provided for **continuous operations and development** 18 months after the start of production/ service activity.

(4.5) **Credit Risk Fund** - A **credit risk fund** of Rs 50 crore will be separately created by the state government to promote recognized startup units established in the state.

(4.6) **Rent Subsidy** - Valid startup units established in Chhattisgarh will receive a rent subsidy of 40 percent of the monthly rent paid, up to a maximum of ₹15,000 per month, for 3 years, from the date of issuance of acknowledgement, if the startup unit is established in a rented building/incubation center. This subsidy will be reimbursed in quarterly manner.

(4.7) Stamp Duty Exemption -

(1) 100% exemption from stamp duty on the purchase of land/ leased land, minimum 5-year of lease.

(2) Exemption from stamp duty on term loans for up to three years.

(4.8) **Project Report Subsidy** - One percent of the approved fixed capital investment, up to a maximum of ₹5 lakh.

(4.9) **Quality Certification Subsidy**- 80 percent of the expenses incurred for obtaining certification, up to a maximum of ₹10 lakh.

(4.10) **Technical Patent Subsidy**- 50 percent of the expenses incurred for obtaining a patent, up to a maximum of ₹10 lakh.

(4.11) **Technology Purchase Subsidy**- 50 percent of the expenses incurred for technology purchase, up to a maximum of ₹10 lakh.

(4.12) In addition to the benefits received under the startup package, startups will also be eligible for other subsidies, exemptions, and concessions provided as per the provisions under the Industrial Development Policy 2024-30, as per the rules.

(4.13) If a startup avails of benefits under this package, it will not be eligible to receive benefits of a similar nature from the state government (regardless of the name). Similarly, if a startup receives benefits of a similar nature from the Government of India (regardless of the name), it will not be eligible for similar benefits from the state government.

(4.14) Entrepreneurs from the Scheduled Tribes/Castes, women entrepreneurs, retired ex-servicemen of the Indian Army who are residents of the state, persons/families affected by Naxalism, and persons with disabilities will receive 10 percent additional subsidies and a one-year extension on exemptions.

(b) Non-Financial Facilities -

(4.15) Startups established in Chhattisgarh will be granted exemptions from the following labour law regulations on a self-certification basis during the initial years:

1. Factories Act, 1948
2. Shops and Establishments Act
3. Contract Labour (Regulation and Abolition) Act, 1970

4. Minimum Wages Act, 1948
5. Maternity Benefit Act, 1961

(4.16) Startup units will be allowed to operate in three shifts, including employing women workers. However, startups must ensure proper security arrangements for female employees.

(4.17) 'Startup fests' will be organized periodically in the state for the selection and development of startup units, thus providing a platform for new startup entrepreneurs and interested investors.

(4.18) An efforts will be made to coordinate with educational institutions in the state to provide necessary guidance for startup units.

(4.19) Startups registered with the Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India, and approved by the State-Level Startup Promotion Committee, shall later avail with online registration of Udyam Akansha via Single Window System. This will enable them to easily access information about permissions and clearances required from other State Government departments.

(5) Incubators -

(5.1) Incubators established during the tenure of this industrial policy in the state will be granted 40 percent of the establishment expenses, up to a maximum of ₹40 lakh.

5.2) Incubators established at divisional headquarters will receive ₹5 lakh per year for operational expenses for up to 5 years, while incubators established in other districts will be provided a maximum of ₹3 lakh per year.

(6) Responsibilities of Incubators

(6.1) Each incubator established at a divisional headquarters must incubate a minimum of 10 startup units, and incubators established in the other districts must incubate a minimum of 5 startup units.

(6.2) Each incubator established at a divisional headquarters must have seating arrangements for at least 15 startups, and incubators established in other districts must have arrangements for 10 startups.

(6.3) Every incubator must submit a progress report to the State-Level Startup Promotion Committee in every 6 months.

(6.4) Incubators will provide recommendations for subsidies/facilities to be given to startup units.

(6.5) In the absence of an incubation center in a specific district, startup units from that district can be incubated by incubation centers from other districts.

The subsidies and exemptions provided under this package will be regulated according to the procedures and conditions mentioned in various notifications issued under the Industrial Development Policy 2024-30.

**(D-4) Special Incentive Package
for
Closed and Sick Enterprises**

(D-4) Under the Industrial Development Policy 2024-30, Special Incentive Package for Closed and Sick Enterprises

Under the Industrial Development Policy 2024-30, the "Special Incentive Package for Closed and Sick Enterprises" aims to rehabilitate and operationalize non-functional investments in the state. These are closed, sick and blocked investment Enterprises established in the state but whose assets have become inactive due to acquisition by another Entrepreneur/ Firm/ Company through National Company Law Tribunal (NCLT), SARFAESI Act, and other by financial institutions through various rules. To make effective use of the blocked investment in such Enterprises in the interest of the state, the following package provisions are being made for the rehabilitation of closed and sick Enterprises.

(a) **Definition:** 'Closed/Sick Industrial Unit' refers to industries defined under points 38(a) and (b) in Annexure-1 of this policy.

(b) **Other Definitions:** For the implementation of this policy terms which are not defined in this policy, relevant definitions from the prevailing Industrial Development Policy 2024-30 / defines as per the Reserve Bank of India, will be applicable.

(c) In accordance with the provisions of **clause (12.27) of the Industrial Development Policy 2024-30, the "Special Incentive Package for Closed and Sick Enterprises"** are as follows :-

(1) Package for the Reoperation of Closed Industries/Rehabilitation of Sick Industries:

(1.1) The following exemptions will be provided upon the purchase of any declared closed/sick industry:

- (i) 100% stamp duty exemption.
- (ii) 100% registration fees exemption.
- (iii) In the case of industries established in industrial areas/land banks, a land transfer fee which is @ rate of 5 percent of the land premium, will be charged.

(1.2) Based on eligibility under the industrial investment incentives of the Industrial Policy 2024-30, the owner or purchaser (as applicable) of the closed/sick industry will be provided

with the following complete/remaining subsidies, exemptions, and concessions, which has not been used/ partially used by the closed industry during the period of operation of its industry .

1.2.1 Interest Subsidy

1.2.2 Fixed Capital Investment Subsidy

1.2.3 Reimbursement of Net State Goods and Services Tax (Net SGST)

1.2.4 Exemption from Electricity Duty

1.2.5 Exemption from Mandi Tax.

1.2.6 Project Report Subsidy

1.2.7 Quality Certification Subsidy

1.2.8 Technical Patent Subsidy

1.2.9 Technology Purchase Subsidy

1.2.10 Employment Subsidy for the Differently Abled, Retired Agniveers, and Surrendered Naxalites.

1.2.11 Transport Subsidy (for export-oriented industries only)

1.2.12 Reimbursement of Training Stipend

1.2.13 EPF Reimbursement

1.2.14 Reimbursement of expenses incurred in training of employees for employee training in MSME thrust sectors and IT Enterprises.

(1.3) Such sick and closed industries that have not previously availed of subsidies will be eligible for all types of exemptions/subsidies provided under the Industrial Development Policy 2024-30 after their rehabilitation/revival.

For example:

(a) If an enterprise established as a general enterprise under the Industrial Development Policy 2014-19 on November 1, 2015, received an interest subsidy at a rate of 40 percent for a period of two years and is declared a sick enterprise during the term of the Industrial Development Policy 2024-30, the remaining interest subsidy for three years will be available at the same rate and which is within the maximum limit specified under the Industrial Policy 2024-30.

(b) If any enterprise was categorized as ineligible for subsidies, exemptions, and concessions under the Industrial Policy 2014-19 but is eligible under the Industrial Development Policy 2024-30, then it will qualify for interest subsidies for the remaining duration of the Industrial Development policy 2024- 30 (after subtracting the period from the start of the Enterprises until it was declared sick from the eligibility period) after resuming to production again.

(c) Other subsidies given after the establishment of the Enterprises (such as fixed capital investment subsidy, project report subsidy, quality certification subsidy, technical patent subsidy, technology purchase subsidy, subsidy for the differently abled, etc.) if not received / partially received, then the purchaser of the sick enterprise will be eligible for complete/ remaining amount.

(d) The above-mentioned provisions will also be applicable in case of exemptions (such as exemption from electricity Duty) given after the establishment of the enterprise.

(2) For the payment of outstanding dues of a declared sick industry/enterprise, the facility to pay the principal amount + all penalties/interest/surcharges in 36 equal monthly installments / 12 quarterly installments, will be provided. If payment is not made within the stipulated period, interest will be charged at the base rate determined by the State Bank of India.

However, this provision will only become effective after the date of issuance of a notification once the amendments to the relevant rules/acts of the concerned departments is done.

Nevertheless, in the case of electricity dues, instead of paying interest at the base rate determined by the State Bank of India, surcharges will be payable as per the provisions outlined in the supply code notified by the Electricity Regulatory Commission.

(3) In favor of the purchaser of the sick industry/enterprise, utility services such as electricity connection, water connection, consent to operate, forest clearance granted by the state government, and no-objection certificates issued by local bodies will be transferred. However, the purchaser will need to submit an application in accordance with the procedures outlined in the rules/acts of the respective departments.

(4) If additional capital Investment of at least Rs 5 crore is made in plant and machinery in a closed enterprise, or if the investment amounts to at least 25 percent of the approved capital invested in plant and machinery is done, up to the date of commencing commercial production in an operational existing enterprise, whichever is higher and if there is at least a 25 percent increase in the registered original capacity or average production (whichever is higher) as registered with the Industry Department, along with a 10 percent increase in total employment, and if the expanded commercial production starts within this policy duration, then unit will receive subsidies, exemptions, and concessions , on additional capital investment made as declared under the Industrial Development Policy 2024-30. However, the maximum limit of payable remaining subsidies and subsidies payable over additional capital investment made, shall not exceed the maximum limits as per defined under the Industrial Development Policy 2024-30.

(5) No additional charges/security deposits will be levied for the renewal of water approval for a new enterprise, in case of water availability.

(6) In favour of the purchaser of the closed industry/enterprise, utility services such as electricity connection, water connection, consent to operate, forest clearances provided by the state government, and no-objection certificates issued by local bodies will be transferred.

However, this provision will become effective only from the date of the notification issued by the respective department as per the rules.

Note:

1. For the above package, it is essential that the industry/enterprise applying for the status of a closed industry/enterprise must have a minimum capital investment of Rs 100 lakh in plant and machinery, and the machinery must be installed on the factory premises on the date of application.
2. The package for the resumption of closed Enterprises will be provided only once to any unit.

(7) Non-Financial Facilities

1. Labour disputes of industries declared closed/sick will be resolved promptly by the Labor Department, and every possible assistance will be provided to ensure the smooth resumption and operation of the industry.
2. The Industry Department will resolve all cases through a single window system.

List of Amendments Under Industrial Development Policy 2024-30

1. Departmental Notification Number GENCOR-35010/391/2025-COMM. & INDUS.
Dated 25.04.2025

2. Departmental Notification Number GEN-2101/1319/2025/COMM. & INDUS.
Dated 27.05.2025

Note: In case of any difference between English Version and Hindi version of policy the interpretation of Hindi version will prevail.