



MAC[®]
Ancillary Services Pvt. Ltd.

MAC ANCILLARY SERVICES PVT. LTD.

Specialized In State & Central
Government Subsidy Policies

Satish Singh: 97123-11383

CA Kishan Mundhra: 93251-08745

CA Chirag Porwal: 96896-86489

Aatmanirbhar Gujarat Scheme for assistance to

Large Industries and Thrust Sector

Policy Period : 05-10-2022 to 04-10-2027

Eligibility & Definitions:

Large Industrial Undertaking - means an undertaking in which fixed capital investment made in Plant and Machinery is higher than INR 50 crores, and for which an Industrial Entrepreneurs Memorandum has been filed or any other license or permission as prescribed by the Government, has been obtained

New Industrial Unit – means a new industrial project set up by an industrial undertaking that commenced the commercial production during the operative period of scheme and satisfies the following condition:

- The new industrial unit should obtained separate Letter of Intent or Letter of Approval or has filed Industrial Entrepreneur Memorandum (IEM) as prescribed by the Government
- Should have separately identifiable fixed capital investment.

Existing Industrial Unit (Expansion) - Any existing industrial unit that fulfill the below conditions:

- increase its investment in gross fixed capital (GFCI) by at least 50% of its existing project in the same premises, of which 60% of investment in Plant and Machinery
- increases its installed capacity by at least 50% of existing product
- reached the utilization of existing installed capacity at least to the extent of 75% in any one of the preceding three financial years
- unit should have separately identifiable fixed capital investment.

Existing Industrial Unit (Diversification) - Any existing / new industrial unit diversifies its production line and fulfill the below conditions:

- increase its investment in gross fixed capital (GFCI) by at least 50% of its existing project in the same premises, of which 60% of investment in Plant and Machinery
- unit should have separately identifiable fixed capital investment.

Gross Fixed Capital Investment (GFCI) - Gross Fixed Capital Investment means investment made in building, plant and machinery, utilities, tools and equipment and other assets (excluding land) required for manufacturing end product.



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Eligible Fixed Capital Investment (eFCI) - Eligible Fixed Capital Investment means following investment made on or after 05.10.2022 and upto the last date of eligible investment period as per para-3 of GR.

- New Building
- Other Construction
- Plant and Machinery
- Project related infrastructure

Ineligible Capital Expenditure / Assets:

- Land & Land development cost
- Working Capital
- Goodwill
- Royalty
- Preliminary and pre-operative expenses
- Indigenous second-hand plant and machinery
- Interest capitalized
- Power generation, except for captive use
- Rented or leased property

Thrust Sector: Thrust sector means the sector which is most potential sector and needs additional support to make them viable for global competitiveness. Following manufacturing sectors have been identified as Thrust Sectors:

Sr. No.	Sector	Sub-sector
1	Green Energy Ecosystem	Green Hydrogen/ Green Ammonia
		Electrolyser
		Renewable energy equipment
		Battery Storage
		Fuel Cells
2	Mobility	Aviation related manufacturing
		Electric Vehicles
		Auto or Auto Components
		Space related manufacturing
3	Capital Equipment	Electrical machinery and/or equipment
		Industrial Machinery and/or equipment
		Telecom related machinery and/or equipment
4	Metals and Minerals	Metals
		Mineral processing
		Ceramics
5	Textile & Apparel	Textile
		Technical Textiles
		Apparel & Garments
6	Sustainability	Municipal solid/liquid waste recycling equipment manufacturing

Working At : Surat, Ahmedabad, Vapi, Mumbai, Kolhapur, Ichalkaranji, Solapur, Nagpur.



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7	Agro Processing	Agro and Food Processing
8	Gems and Jewellery	Gems and Jewellery including Lab Grown Diamonds
9	Healthcare	Pharmaceuticals and/or APIs*
		Medical devices

Note: Pharmaceutical Unit Are mentioned in S.no 9 above must have a captive Effluent Treatment Plant or must have access to a CEPT

Benefits :

	Name of Scheme	Category of Taluka	Quantum of Incentive	
			General	Thrust
1	Interest Subsidy	Category - 1	7% on Term Loan for 10 Years upto 1% of eFCI per annum	7% on Term Loan for 10 Years upto 1.2% of eFCI per annum
		Category - 2	7% on Term Loan for 8 Years upto 1% of eFCI per annum	7% on Term Loan for 10 Years upto 1% of eFCI per annum
		Category - 3 & Municipal Corporation	7% on Term Loan for 6 Years upto 1% of eFCI per annum	7% on Term Loan for 8 Years upto 1% of eFCI per annum
		Notes: eligible enterprises should have to bear at least 2% interest levied on TL by bank/financial institution		
2	Net SGST Reimbursement	Category - 1	100% of net SGST for 10 Years upto 7.5% of eFCI per annum	100% of net SGST for 10 Years upto 8% of eFCI per annum
		Category - 2	90% of net SGST for 10 Years upto 6.5% of eFCI per annum	90% of net SGST for 10 Years upto 7% of eFCI per annum
		Category - 3 & Municipal Corporation	80% of net SGST for 10 Years upto 5% of eFCI per annum	80% of net SGST for 10 Years upto 5.5% of eFCI per annum
		Notes: Period of 10 Years from the date of commencement of commercial production		
3	EPF Reimbursement	All Category	100% of Employer's statutory contribution and ceiling of incentive amount per employee will be 12% of employee's basic salary plus DA and retaining allowance or INR 1800 per month, whichever is lower.	
		Notes: (a) Period of 10 Years from the date of commencement of commercial production (b) In case of expansion / diversification assistance available for incremental employees (c) New employee means employee who did not have a UAN prior to joining the eligible enterprise (d) Reimbursement to be done on quarterly basis		



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DISCLAIMER:

We have made all the efforts to avoid errors or omission in the above content. In spite of this, there may be chances for its occurrence. So it is suggested that to avoid any doubt reader should cross-check all the facts, law and contents with the Original Government Publications, Guidelines or Notifications issued time to time.

Link for Government Resolution :

<https://ic.gujarat.gov.in/documents/commondoc/2022/Atmanirbhar%20Gujarat%20Scheme%20for%20assistance%20to%20Large%20Industries%20and%20Thrust%20Sector.pdf>

Taluka Category:

<https://ic.gujarat.gov.in/documents/commondoc/2020/I-Branch 2297 02 Nov 2020 98 06112020.pdf>

