

Government of Haryana
Industries and Commerce Department

Notification

No. 20/01/2022-4IB1

The 3rd November, 2022

In pursuance to the Section 5(d) of Haryana Electric Vehicle Policy-2022 notified in Gazette *vide* No. 20/01/2022-4IB-I dated 08.07.2022, the Governor of Haryana is pleased to notify scheme for “Stamp Duty Reimbursement” to the manufacturers of Electric Vehicles (EV), major components of EVs, batteries for EVs and charging infrastructure as per details given hereunder:

1. Objective

The Stamp Duty Reimbursement scheme for manufacturing Electric Vehicles (BEV/FCEV), major components of EVs, batteries for EVs, manufacturer of charging infrastructure shall assist the enterprises in putting forth their endeavors toward manufacturing of EVs, components and charging infrastructure components.

2. Quantum of Assistance

Reimbursement of 100% stamp duty on purchase /lease of land/shed/buildings to be used for manufacturing Electric Vehicles, major components of EVs, batteries for EVs and charging infrastructure after commencement of commercial production in B, C, and D blocks and / or in Govt. approved Industrial Estates / IMTs in Block A. Subsequent transactions on same property will not be eligible for this reimbursement.

3. Definitions

- i. **Electric Vehicle:** Electric Vehicle (EV) refers to automobiles powered by a battery and an electric motor, including battery electric vehicles (BEV) and Fuel Cell Electric Vehicle (FCEV).
- ii. **Battery Electric Vehicle (BEV):** A vehicle which is powered exclusively by an electric motor; whose traction energy is supplied exclusively by traction battery installed in the vehicle; and has an Electric Regenerative Braking System.
- iii. **Fuel Cell Electric Vehicle:** Fuel Cell Electric Vehicle (FCEV) use a propulsion system like that of electric vehicles, where energy stored as hydrogen is converted to electricity by the fuel cell.
- iv. **Batteries for EVs:** An electric vehicle battery (EVB, also known as a traction battery) is a rechargeable battery used to power the electric motors of a battery electric vehicle (BEV) or hybrid electric vehicle (HEV).

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- v. **EV Components:** Components of EV will include Motor Controller, Electric Engine (motor) for EV, Regenerative Braking System, Drive System for EV/FCEV/SHEV, Batteries and Cells (Li-ion, hydrogen or other hi-tech cells) that can be used in EV/FCEV, Battery Management System (BMS), Electric Power Control Unit (EPCU), Battery Heating System, On-board Charger (OBC), Electric Traction Motors and controllers, EV Power Train Components, Components related to transmission mechanism, Traction battery pack, Low Voltage DC-DC Converter(LDC), Power inverter, Vehicle control unit (VCU), EV Charge Port, Fuel Cell Control Unit, Anode Recirculation Blower for FCEV, Hydrogen gas injector for Hydrogen Fuel cells, Humidifier/stack Bypass Valve, Stack-isolation and Control Valve for Hydrogen fuel cells etc.
- vi. **Charging/Battery equipment:** Equipment that is exclusively used to charge the batteries of BEV/PHEV/SHEV. This equipment can be installed at existing fuel stations or separate charging or battery swapping stations
- vii. **Fixed Capital Investment (FCI):** Fixed Capital Investment is the cost of Land, Building and new Machinery/ new Equipment used in the unit.
- viii. **Ultra-Mega Project:** Project having minimum Fixed Capital Investment of INR 6000 crore in A Blocks, INR 4,500 crore in B Blocks, INR 3,000 crore in C Blocks and INR 1,500 crore in D Blocks.
- ix. **Mega Project:** Project having minimum Fixed Capital Investment (FCI) of INR 200 crore in Govt. approved Industrial Estates/IMTs in Block A and all are as under B Blocks, FCI of over INR 100 crore in C Blocks and FCI of over INR 75 crore in D Blocks. [Mega and Ultra Mega units setting up in the State shall also be eligible for a special package of incentives as per HEEP 2020 and future Haryana's Flagship Industrial Policy (if and when released)]
- x. **Large Enterprise:** Investment in Plant and Machinery greater than INR 50 crore and turnover greater than INR 250 crore (over and above the of limit of Medium units as defined under the MSMED Act, 2020 or amended by GoI from time to time).
- xi. **Medium Enterprise:** Investment in Plant and Machinery or Equipment does not exceed INR 50 crore and turnover does not exceed INR 250 crore as defined under the MSMED Act, 2020 or amended by GoI from time to time.
- xii. **Small Enterprise:** Investment in Plant and Machinery or Equipment does not exceed INR 10 crore and turnover does not exceed INR 50 crore as defined under the MSMED Act, 2020 or amended by GoI from time to time.
- xiii. **Micro Enterprise:** Investment in Plant and Machinery or Equipment does not exceed INR 1 crore and turnover does not exceed INR 5 crore as defined under the MSMED Act, 2020 or amended by GoI from time to time.

4. Eligibility

Industrial Units gone into commercial production on or after 10.07.2022 shall be eligible for reimbursement under this scheme. The Industrial Units shall also comply with following conditions:

- i. This scheme is applicable to new and existing units anywhere in B, C, and D blocks and / or in Govt. approved Industrial Estates / IMTs in Block A. Manufacturers of Electric (EV, BEV, FCEV) vehicles, charging infrastructure and EV/Hydrogen/Charging infrastructure component manufacturers, and providers of Charging / battery swapping infrastructure shall be eligible for this incentive.
- ii. The unit shall commence commercial production on or after 10.07.2022
- iii. The unit should commence commercial production within 05 years from the date of purchase of land.
- iv. The land should have been purchased prior to 9.07.2027.
- v. The unit shall file Udyam Registration Certificate (URC) and Haryana Udhyaam Memorandum (HUM) on the portal for statistical purpose, at any stage.
- vi. The unit should not fall in the restrictive list as notified by the State Government from time to time.
- vii. The unit should have obtained NOC/CLU from Competent Authority, if applicable.
- viii. The unit should be in commercial production at time of disbursement of reimbursement.
- ix. The unit shall remain in production for a period of atleast 05 years from the date of commercial production or the charging station / battery swapping station shall provide services till atleast 5 years. The Joint Director/ Deputy Director, District Industries Centre shall conduct annual inspection of the unit to ensure that the unit is functional.
- x. Large and Mega units shall compulsorily establish a battery disposal/recycling/material recovery facility at their proposed plant for claiming any incentive under this policy.

Note: Units availing incentive under this scheme will not be eligible to avail similar incentive under similar head as given in any other Haryana Government policy. The maximum limit of the sum of all fiscal incentives shall not exceed 100% of Fixed Capital Investment (FCI) for manufacturers.

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5. Commencement and Applicability

The Scheme shall commence with effect from 10.07.2022 for Reimbursement of Stamp Duty and shall remain in operation for a period of 05 years. The units which have gone into commercial production on or after 10.07.2022 shall be eligible.

6. Procedure for Stamp Duty Reimbursement Claims

- i. All the eligible industrial units shall apply to the Director/ Director General, Industries & Commerce on web portal of the department in the prescribed application form (Annexure-I) along with attachments.
- ii. The application would be processed and examined by the Joint Director/Deputy Director, District Industries Centre. He will be responsible for scrutiny and shall clearly recommend for approval/rejection of the claim after conducting inspection of the unit. The deficiencies, if any, would be communicated to the applicant on-line within a period of 07 days and the applicant would be given a time period of 10 days to rectify the deficiencies so pointed out.
- iii. In case the deficiencies are not removed within prescribed period, the claim shall be forfeited by the Competent Authority, under intimation to the party through e-mail. The enterprise shall not be required to submit any additional document other than those specified under Annexure-I unless required for establishing genuineness of the claim.

7. Competent Authority for sanction

The Director/ Director General, Industries & Commerce shall be competent authority for sanction of stamp duty reimbursement

8. Time Limit

The enterprise shall submit its claim, complete in all respects, within three months of start of commercial production of the unit. In case the unit does not apply within 03 months then its entitlement for the subsidy will be forfeited.

9. Interpretation / Clarification

The Administrative Secretary Industries and Commerce, Haryana shall be competent to make interpretation/clarification of provisions of this scheme.

10. Appeal

An appeal against an order passed by the Competent Authority shall lie with the Administrative Secretary, Industries & Commerce, Haryana which can be filed within a period of 30 days from the date of communication of orders appealed against. The orders passed by the Administrative Secretary, Industries & Commerce,

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Haryana in appeal shall be final. Appeal can be submitted in a written format at the office of the Administrative Secretary, Industries & Commerce, Haryana with subject as "Appeal for Stamp Duty Reimbursement Scheme under the Haryana Electric Vehicle Policy-2022".

11. Power to condone delay in submission of application & appeal:

- i. The Director/ Director General, Industries & Commerce Haryana shall be competent to condone the delay up to a period of 03 months after the prescribed time limit.
- ii. The Administrative Secretary, Industries & Commerce, Haryana shall be competent to condone the delay up to a period of 06 months after the prescribed time limit. Provided that the competent authority is satisfied with the reasons of late submission of the application on the basis of the substantial evidence/documents/ arguments presented by the applicant.

12. Penal Action

In case, it is found at any stage that the applicant has claimed the exemption on the basis of wrong facts, the applicant, besides refund assistance with compound rate of interest @ 12% per annum and facing legal action, will be debarred from grant of any incentives/assistance from the State Government. If the applicant fails to refund the subsidy amount with interest, then the amount shall be recovered as arrear of land revenue. The applicant shall be debarred from public procurement as a result of mismatch in facts and figures.

13. Service Delivery Timeline

S. No.	Tasks	Time limit (working days)
1	Letter of Approval	30 days
2	Letter of Sanction	07 days
3	Disbursement	07 days

Anand Mohan Sharan
Additional Chief Secretary to Government of Haryana,
Industries and Commerce Department

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Annexure-I

Application for Reimbursement of the Stamp Duty under Haryana Electric Vehicle Policy 2022

S.No.	Particulars	Details
1	Name of the applicant (Authorized person of the unit)	
2	Name and Address of the enterprise with contact no. and e-mail	
3	Registered office address	
4	Constitution of the Unit [Proprietary, Partnership, Pvt. Ltd., Public Ltd., LLP (Limited Liability Partnership) and Co-operative society]	
5	Name of block in which enterprise is located	
6	Category of Block i.e. A/B/C/D	
7	Category of Enterprise (MSME/Large/Mega/Ultra-Mega)	
8	Detail of land with Khasra Numbers	
9	Date of registration of Sale/lease deed(s)	
10	Date of mutations of sale/lease deed(s)	
11	Amount of Stamp Duty paid as per sale deed/lease deed(s)	
12	Date of Commencement of production in case of unit (first sale bill)	
13	IEM/Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM) No.and date	
14	Bank Details for beneficiary account <ul style="list-style-type: none">• Bank Name• Beneficiary Name (Authorized person of unit)• Account Number and Account Type (Savings / Current)• IFSC	

Self-attested copies of documents to be attached with the application.

- a. Copy of IEM/Udyam Registration Certificate (URC) and Haryana Udyam Memorandum
- b. Copies of Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty.
- c. Mutation of the above sale deed/lease deed containing khasra numbers of the land.
- d. Undertaking as per Annexure II
- e. CA Certificate for Investment in Plant & Machinery (Annexure-III).
- f. Copy of first Sale bill.

Date:

Authorized Signatory,
Name of the Enterprise

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Annexure-II

Undertaking/Declaration (to be submitted on non-judicial stamp paper of Rs. 50/- (Min) duly sworn before a Notary Public (duly affixed with Notarial Stamp; and with Notary Seal & Notary Registration Number) or First-Class Magistrate):

I, _____ do hereby solemnly state that I am proprietor/
partner/ director/ _____ of M/s _____
located _____ which is engaged in the manufacture of _____ and I
have been authorized to file the application for Reimbursement of Stamp duty with the
Department of Industries and Commerce, Haryana.

2. The unit will be liable to refund excess subsidy/assistance, if any released due to omission or pointed out by the Audit team of Principal Accountant General, Haryana.

3. I do hereby further affirm that the particulars given in the application are correct. In case any of the statement/ information furnished in the application/ documents later found to be wrong or incorrect or misleading or violation of the eligibility criteria/conditions, I do hereby undertake to refund the entire amount of exemption granted to me along with compound rate of interest @12% per annum, besides facing legal action in case facts contained in this application are proved to be wrong at the time of verification/ checking or otherwise at any stage.

Dated:

Signature of the applicant
(with seal)

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Annexure-III

Certificate from Chartered Accountant regarding investment in plant & machinery and turnover (on CA letterhead)

To whom it may concern

The records of M/s with their regd. office at..... and factory located at in respect of investment in plant & machinery (original purchase value) of the company has been verified. It is certified that the investment in plant & machinery as on date..... stands as Rs..... (Rupees-----)and turnover of last financial year Rs..... (Rupees.....)

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

Date.....

UDIN No ____-.....