

Government of Haryana
Industries and Commerce Department

Notification

The 12th July, 2016

No. 49/43/2015-4IB1- In pursuance to Enterprises Promotion Policy, 2015 notified vide No. 49/43/2015-4IB1 dated 14th August, 2015, the Governor of Haryana is pleased to formulate scheme for grant of Stamp Duty Refund to the various sectors of industries as per details given below:

1. Quantum of Assistance:

- (i) **Mega Projects:** 100% refund of stamp duty in 'D' category block; 75% in 'C' category blocks and 50% in 'B' category blocks on the land area meant for industrial use for establishment of mega projects on the land including industrial estates/ parks developed by HSIIDC/Private Developer after commencement of commercial production, within 5 years from the date of filing of IEM.
- (ii) **Large Units:** 100% refund of stamp duty in 'D' category and 75% in 'C' category blocks on the land meant for industrial use for establishment of mega projects on the land including industrial estates/ parks developed by HSIIDC/Private Developer after commencement of commercial production, within 5 years from the date of filing of IEM.
- (iii) **Micro, Small & Medium Enterprises:** 100% refund of stamp duty on purchase/leasing of land for establishment of enterprises including industrial Estates/ parks developed by HSIIDC /private developer in 'D' category blocks, 75% in 'C' category blocks and 50% in 'B' category blocks within 5 years from the date of filing of EM/UAM.
- (iv) **Textile Sector (apparel/knitting/embroidery/technical textiles):** 100% refund of stamp duty on purchase/leasing of land for establishment of enterprises including industrial Estates/ parks developed by HSIIDC/private developer in 'C' & 'D', 80% in 'B' category blocks after commencement of commercial production, within 5 years from the date of filing of EM/UAM/IEM.
- (v) **Agro Industries and Food Processing Sector:** 100% refund of stamp duty on purchase/leasing of land for establishment of enterprises including Industrial Estates/ Industrial parks developed by HSIIDC/private developer in 'C' & 'D', 80% in 'B' category blocks after commencement of commercial production, within 5 years from the date of filing of EM/UAM/IEM.

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- (vi) **Footwear Sector (Value Addition Products excluding leather processing):** 100% refund duty on purchase/leasing of land for establishment of enterprises including Industrial Estates/ parks developed by HSIIDC/private developer in 'C' & 'D', 80% in 'B' category blocks after commencement of commercial production, within 5 years from the date of filing of EM/UAM/IEM.
- (vii) **Defence/Aero Space/Electronics/Auto Components:** 100% Stamp Duty Refund on purchase/leasing of land for establishment of enterprises including Industrial Estates/ parks developed by HSIIDC/private developers in 'B', 'C' and 'D' blocks after commencement of commercial production, within five years from the date of filing of EM/UAM/IEM.
- (viii) **Large Service Enterprises:** 50% refund of stamp duty in 'C' & 'D' category blocks and 30% in 'B' category blocks for new enterprises after commencement of service within 5 years from the date of filing of IEM.
- (ix) **Industrial Park:** 50% stamp duty refund to the developer of Industrial Estates in 'C' & 'D' category blocks.

2. Definitions:

A. Large Service Enterprise :

Health care, Education (Skill Development, Training-cum-incubation centres), IT, Logistics, Warehousing (Cargo handling Services etc), Bulk courier services, Industrial R&D Labs, Industrial Testing labs, Engineering & Design services, Equipment rental & leasing (construction & industry related). Equipment maintenance & repair, environmental services (sewage/refuse disposal), Entertainment Parks except Cinema Halls having investment in Building and equipment more than Rs. 10 Crore. [Any other service enterprises notified by the State Government for inclusion in the list from time to time].

The service enterprise above fixed capital investment of Rs. 100 crore shall be the Mega Service Enterprise.

- B. Mega Projects, Large Units, Micro, Small and Medium Enterprises:** The definition of these category of enterprises shall be as defined under chapter 12 of the Enterprises Promotion Policy-2015.

3. Commencement and Applicability :

The Scheme shall commence with effect from 15.8.2015 for providing Stamp Duty refund on purchase/leasing of land for establishment of enterprises/Industrial Estates/ industrial parks in identified category of blocks

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and shall remain in operation for a period of 5 years or till the time Government decides otherwise. The units/ developers which/who have purchased/taken the land after 14.08.2015 and before 14.08.2020 shall be admissible for the refund of stamp duty.

4. Eligibility of Manufacturing / Service Enterprises:

A. All the new Micro, Small, Medium, Large, Mega Units (who have filed IEM/EM/ UAM) coming into commercial production after the notification of Enterprises Promotion Policy 2015 i.e. 14th August, 2015, except those industrial units/service enterprises falling in the negative list of industries.

The Industrial Units must also comply with following conditions:

- (i) The unit should not have been placed in the restrictive list as notified by the State government from time to time.
- (ii) The unit should have obtained NOC/CLU from competent Authority, if applicable.
- (iii) The unit should be in commercial production.
- (iv) All the general category industrial units are also eligible Stamp Duty Refund applicable to Micro, Small, Medium & Large category units, even if they are not covered under the thrust areas.

B. The developer of Private Industrial Estate/ Industrial parks shall be eligible for applying refund of stamp duty after development of complete infrastructure in the industrial estate/ parks and obtained license from Competent Authority, if applicable.

5. Procedure and Time limit to apply:

5.1 All the eligible industrial units shall apply on web portal of the department in the prescribed application form (**Annexure-I**) alongwith attachments within three months after commencement of commercial production or within five years from the date of filing of IEM/EM/UAM or within 03 months from the date of notification of the scheme, whichever is earlier. The developer of industrial estate/ park shall apply within three months after complete infrastructural development in the industrial estate/ parks developed by the private developer or within 03 months of notification of the scheme. The following documents shall be required to be enclosed with the application form:

1. Application form on Annexure-I.

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2. EM/IEM- Part II, if applicable.
3. Photocopies of the Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty.
4. Mutation of the above sale deed/lease deed alongwith the khasra numbers of the land.
5. Nakal Aks-shajra of the land.
6. A verification report from the concerned Tehsildar regarding registration of Sales deed(s) and payment of Stamp duty.

5.2 The application would be processed and examined. The deficiencies, if any, would be communicated to the applicant in writing within a period of 20 working days and the applicant would be given a time period of eight weeks to rectify the deficiencies so pointed out.

5.3 In case the deficiencies are not removed within prescribed period, the claim shall be filed by the Competent Authority, under intimation to the enterprise through an e-mail.

5.4 The claim application so filed may be reopened with the orders of Administrative Secretary Industries & Commerce provided request for the same is received within a period of 30 days from the date of rejection of the claim by the designated Competent Authority.

6. Competent Authority for sanction

The Director of Industries & Commerce shall be competent authority for sanction of stamp duty refund for Mega Projects, Large Units and Industrial Estates/ Industrial Parks whereas Additional Director Industries shall be competent authority for Micro, Small and Medium Enterprises for sanction within 30 days from the date of completion of the claim.

7. Interpretation of Rules

Administrative Secretary Industries & Commerce, Haryana shall be competent to make interpretation of provisions of this scheme.

8. Appeals

Appeal against orders passed by the Competent Authority shall lie with the Director Industries & Commerce and appeal against the orders passed by the Director Industries shall lie with Administrative Secretary, Industries & Commerce, Haryana within a period of 30 days from the date of communication of orders appealed against.

9. Penal Action

In case, it is found at any stage that the applicant has claimed the assistance on the basis of wrong facts and the applicant shall besides refunding assistance with compound rate of interest @ 12% per annum and facing legal action, will be debarred from grant of any incentive/assistance from the State Government. The Stamp Duty shall also be recoverable @ 12% interest per annum in case the enterprise closed its industrial activity before 05 years from the date of commencement of commercial production.

Devender Singh
Principal Secretary to Government of Haryana,
Industries and Commerce Department

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Annexure-I

**Application Form for Refund of the Stamp Duty under Haryana Enterprises
Promotion Policy-2015.**

S.No.	Particulars	Details
1.	Name of the applicant (Authorized person of the unit)	
2.	Aadhar Number	
3.	Name and Address of the enterprise/developer	
4.	Complete address of the enterprise	
5.	Correspondence address	
6.	E-Mail address of the enterprise	
7.	Contact Number of the enterprise	
8.	Constitution of the Unit [Proprietary, Partnership, Pvt. Ltd., Public Ltd., LLP (Limited Liability Partnership)]	
9.	Detail of land with Khasra Numbers	
10.	Date of registration of Sale/lease deed(s)	
11.	Date of mutations of sale/lease deed(s)	
12.	Amount of Stamp Duty paid as per sale deed/lease deed(s)	
13.	Concerned Sub-Registrar.	
14.	Date of Commencement of production	
15.	Development of complete infrastructure in the Estate (in case of claim by private developer)	
16.	IEM/EM-II/UAM No. and date	
17.	Aadhar number of sole proprietor/ partners/ Directors of the enterprise	
18.	Name of the Bank and Account number alongwith IFSC/RTGS code.	

19. Self attested copies of documents to be attached with the application.
1. Application form on Annexure-I.
 2. EM/UAM/IEM- Part II, if applicable.
 3. Photocopies of the Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty.
 4. Mutation of the above sale deed/lease deed alongwith the khasra numbers of the land.

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5. Nakal Aks-shajra of the land.
6. A verification report from the concerned Tehsildar regarding registration of Sales deed(s) and payment of Stamp duty

Date:

Authorized Signatory,
Name of the Enterprises/Developer

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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 _____ (if applicable) and I have been authorized to file the Stamp Duty Refund claim with the Department of Industries and Commerce, Haryana.

2. I do hereby 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, I do hereby undertake to refund the entire amount of stamp duty of Rs. _____ (Rupee _____) granted to me at the 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. I, also further undertake to refund the stamp duty in case the enterprise closed its industrial activity before 05 years from the date of commencement of production.

Dated:

Signature of the applicant
(with seal)