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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**Department of Micro, Small and Medium Enterprises and Textiles**  
**4, Abanindra Nath Tagore Sarani (7<sup>th</sup> Floor), Kolkata-700016**

No. 4750-MSMET-18099/14/2022

Kolkata, the 17<sup>th</sup> November, 2023

**NOTIFICATION**

WHEREAS, the Government has notified the incentive scheme for Micro Small and Medium Enterprises namely “Banglashree” in 2020; and

WHEREAS, the Government has notified incentive scheme for Power-loom Sector in 2021; and

WHEREAS, the Government has further notified West Bengal Textile Incentive Scheme, 2022 (herein after referred as WBTIS 2022) for the entire value chain from fibre to fabric across the entire eco-system of the Textile Sector which is one of the highest employment generators;

WHEREAS, the Governor is of the opinion that it is necessary to modify certain provisions and procedural aspects of the WBTIS 2022 for the textile sector notified under No. 4420-MSMET-18099/14/2022 dated the 13<sup>th</sup> December, 2022 of the Department of Micro, Small and Medium Enterprises and Textiles for further simplification in the context of ease of doing business in the State and for extending more fiscal incentives to the enterprises under textile sector.

AND WHEREAS, it is felt necessary to notify the modified Scheme in a single volume for ease of implementation and for the benefit of enterprises under textile sector.

Now, therefore, the Governor is pleased to modify the notification bearing No. 4420-MSMET-18099/14/2022 dated the 13<sup>th</sup> December, 2022 of the Department of Micro, Small and Medium Enterprises and Textiles in terms of power conferred under para 15 of the said Scheme and to publish the modified Scheme in a single volume.

**1. Short Title:**

The Scheme may be called West Bengal Textile Incentive Scheme, 2022 as modified from time to time for the enterprises under textile sector (herein after referred as WBTIS 2022 as modified from time to time).

**2. Object:**

The object of the scheme is to extend fiscal incentives to textile sector across the entire value chain starting from fibre to stitched garments for setting up such units in the State. The focus is on accelerated and focused development of the textiles sector across the state. This shall enable to maximize the utilization of resources, generate new employment and widen the area of operation to make the state emerge as the preferred destination for investment in the textile sector.

**3. Commencement and Duration:**

Unless specifically mentioned against the respective items of incentives sanctioned under the Scheme, this Notification comes into effect on and from the date of official notification of WBTIS 2022 and will remain in force till the period of operation mentioned in WBTIS 2022, if not withdrawn/amended earlier by a Notification in the official Gazette to that effect.

**4. Definitions:**

In the WBTIS 2022 as modified from time to time, unless the context otherwise requires

- i. "Approved Location" means location mentioned in the approved project.
- ii. "Approved Project" means the industrial project of an industry/an expansion project in the manufacturing of textile sector which should be approved prior to implementation of the project by Directorate of Textiles under the Department of Micro, Small & Medium Enterprises and Textiles, Govt. of West Bengal or Commercial Banks/ Financial Institution (Central and State)/ Cooperative Banks/ scheduled banks approved by RBI/ RRBs financing the project.
- iii. Central Government means Government of India.
- iv. "Eligible Unit/Enterprise" means an enterprise in textile sector which has obtained Udyam Registration/Industrial Entrepreneur Memorandum (IEM) Part- B or Registration as per notification of Government of India from time to time and subsequently been found eligible as per terms and conditions of WBTIS 2022 as modified from time to time for enterprises in textile sector.
- v. "New Industry" means an industry in the manufacturing of textile sector including composite production unit which has started commercial production on or after the 1st April, 2022 and obtained Udyam Registration/ Industrial Entrepreneur Memorandum (IEM) Part-B or Registration as per notification of Government of India from time to time.
- vi. "Expansion of existing industries" means expansion or technology upgradation/modernization in the same location, or in a separate location for the same items of production within its existing capacity or for expansion of enhanced approved capacity, or for manufacture of a new item with an approved capacity and under the same legal entity meaning the same PAN/GSTN with obtained Udyam Registration/Industrial Entrepreneur Memorandum (IEM) Part- B or Registration as per notification of Government of India from time to time and shall commence its commercial production on or after 01.04.2022 and satisfying the below mentioned criteria together with a & b:
  - a. At least 25% increase in investment in plant and machinery showing in the income tax return of the previous financial year and also reflecting value of new installed machineries in the income tax return either in the same year or in the subsequent financial year.
  - b. At least 25% increase in turnover of the produced items
- vii. The fixed capital investment:

For the purpose of calculating capital investment subsidy, the investment in plant and machinery or equipment shall be taken as follows:

The cost of newly purchased plant and machinery excluding Goods and Services Tax (GST), Custom Duty (if applicable) for the imported machineries as found installed at the approved location both for new and

expansion portion will be taken into consideration. Cost of any reconditioning/old and in house hand fabricated plant & machinery purchased & installed for the purpose of implementation of the project will not be taken into consideration. However, fund will be released after reflecting installed machineries in the income tax return of the subsequent financial year.

The cost of the following items shall be excluded while calculating the investment made in Plant & Machinery:

- a. Equipment such as tools, jigs, dies, moulds and spare parts for maintenance and the cost of consumable stores.
- b. Installation of Plant and Machinery.
- c. The cost of certain items such as cost of pollution control, research and development, industrial safety devices and such other items shall be excluded.
- d. Power generation set and extra transformer installed by the enterprise as per the regulations of the State Electricity Board.
- e. Bank charges and service charges paid to the National Small Industries Corporations or the State Small Industries Corporations.
- f. Procurement or installation of cables, wiring, bus bars, electrical control panels (not mounted on individual machines), oil circuit breakers or miniature circuit breakers which are necessarily to be used for providing electrical power to the Plant and Machinery or for safety measures.
- g. Gas producer plant.
- h. Transportation charges for indigenous machinery as well as imported machineries from the place of their manufacture to the site of the enterprise.
- i. Charges paid for technical know-how for erection of Plant and Machinery.
- j. Such storage tanks which store raw materials and finished products only and are not linked with the manufacturing process
- k. Firefighting equipment.

#### **Explanation-I**

Advances paid to suppliers of plant and machinery for the approved project of the eligible unit on or after 1<sup>st</sup> April, 2021 will be taken into account in calculating the total fixed capital investment.

#### **5. Applicability of WBTIS 2022 as modified from time to time:**

- 5.1 The WBTIS 2022 as modified from time to time for textile sector shall generally be applicable to industries in the manufacturing and processing of textiles, apparel and technical textiles products which have started production on or after 1st April 2022. However, textile units in MSME sector will have the option to apply either under this scheme or under the existing "Banglashree" Scheme, 2020, unless notified otherwise.
- 5.2 The enterprises may be in the proprietorship, partnership, LLP, private sector, co-operative sector and joint sector undertaking as also companies/ undertakings owned and managed by the State Government.
- 5.3 The applications submitted under Incentive Scheme for MSMEs in Power-loom Sector 2021 and has not yet been given effect to will be treated as cancelled after Notification of West Bengal Textile Incentive Scheme, 2022 vide no. 4420-MSMET-18099/14/2022 dated the 13th December, 2022 and those proposals will be eligible under WBTIS 2022 as modified from time to time if they fulfil terms and conditions laid down in the scheme.

#### **6. Non-applicability of WBTIS 2022 as modified from time to time:**

The WBTIS 2022 as modified from time to time for enterprises in textile sector shall not be applicable to the industrial units/enterprises:

- i. That have been registered and for which eligibility certificates have been issued / incentives have been sanctioned and disbursed under the respective Incentive Scheme of the State. This will continue to be governed by the respective Incentive Scheme of the State.
- ii. That have been registered and for which eligibility certificate have been issued in terms of the respective Incentive Scheme of the State but no claim and sanction of incentive has been made. The claim will be governed by the respective Incentive Scheme of the State.

**7. Eligibility criteria for incentives under WBTIS 2022 as modified from time to time:**

7.1 Any manufacturing enterprise in textile sector shall be eligible for incentives under WBTIS-2022 as modified from time to time subject to the fulfilment of the conditions specified below: –

- (i) Any manufacturing enterprise in textile sector claiming to be eligible for incentive(s) available under the WBTIS 2022 as modified from time to time shall commence its production within the period of the Scheme and shall duly apply to the Director of Textiles in Form A/Form 1 annexed hereto for obtaining Eligibility Certificate within 12 (twelve) months from the date of commencement of commercial production or from the date of Notification of this amendment whichever is later.

**Explanation:**

An enterprise which will commence its production on 29.03.2027 shall duly apply within 28.03.2028 to the Director of Textiles (Handloom etc.) in the concerned prescribed form stated herein above for obtaining Eligibility Certificate.

- (ii) The unit/enterprise shall file Udyam Registration/Industrial Entrepreneur Memorandum (IEM) Part- B or Registration as per notification of Government of India from time to time
- (iii) The project will be covered by a detailed feasibility report prepared for the purpose of the project and approved in terms of Sub- para 7. (v).
- (iv) The unit/enterprise will make an application in prescribed forms after commencement of commercial production for Eligibility Certificate to the Director of Textiles
- (v) A new or an expansion project should be approved before its implementation by the Directorate of Textile under the Deptt. of Micro & Small Scale Enterprises & Textiles, Govt. of West Bengal or Commercial Banks /Financial Institution (Central and State)/Co-Operative Banks/Scheduled Banks approved by RBI/ RRBs financing the project.
- (vi) An eligible enterprise which has availed of incentive/ subsidy in respect of any of the items specified under any other Incentive/Subsidy Scheme of Govt. of India/ State Govt. shall also be eligible to get the benefits of other items only under WBTIS 2022 as modified from time to time for enterprises in the textile sector subject to fulfilment of terms and conditions of the Scheme.
- (vii) The enterprise will submit a “self- declaration” as stated in Form-A affirming the following statements:
  - (a) That the enterprise has installed new Modern/Hi-tech plant & machinery that conform to the standard productivity.
  - (b) That the enterprise will strictly observe requisite pollution control compliances.
  - (c) That the enterprise will conduct regular Energy Audit and ensure standard energy efficiency wherever applicable.
  - (d) That the enterprise will follow/maintain labour laws.
  - (e) That the enterprise will remain in production for at least five years from the date of commencement of commercial production.
  - (f) That the enterprise has not defaulted in payment of any government dues /dues of Financial Institution.
  - (g) That the enterprise has not misrepresented or withheld any information and not suppressed any fact/ information related to the claim submitted.

- (h) That all documents like approved project report, bills/ vouchers of the plant and machinery etc. submitted by the enterprise with the claim are genuine.
- (i) That the enterprise will not divert/ utilize the loan amount disbursed by the bank / financial institution for carrying out any activity / project other than the implementation of the approved project.

#### 8. State Capital Investment Subsidy:

An eligible textile sector enterprise in the state will be entitled to State Capital Investment Subsidy for its approved project as follows: –

Sl. No.	Type of Manufacturing Activities	Quantum of Subsidy	Maximum admissible amount
1	Spinning (short staple)	10%	Rs. 20 Cr.
2	Weaving & Knitting (warp and flat-bed) and texturing & twisting	20%	Rs. 10 Cr.
3	Circular knitting	10%	Rs. 5 Cr.
4	Dyeing and processing of fibers, yarn, fabric and garment	20%	Rs. 20 Cr.
5	Technical textile (Agrotech, Buildtech, Indutech, Geotech, and Medi-tech) and Non-woven fabric manufacturing	20%	Rs. 25 Cr.
6	Technical textile (All categories except Agrotech, Buildtech, Indutech, Geotech, and Medi-tech)	10%	Rs. 10 Cr.
7	Polymerization	20%	Rs. 50 Cr.
8	Composite type of textile unit comprising spinning, weaving, processing (dyeing and processing of fibers, yarn, fabric and garments), technical textile etc.	10%	Rs. 50 Cr.

N.B. Composite unit means a unit employing the process spinning, weaving or knitting or both and dyeing & processing.

#### 9. Waiver of Electricity Duty:

An eligible textile sector enterprise under WBTIS 2022 as modified from time to time for its approved project will be entitled to 100% waiver of electricity duty for 5 years from the date of commencement of production subject to a maximum of Rs.100.00 lakh per year.

#### 10. Power Subsidy:

An eligible textile sector enterprise under WBTIS 2022 as modified from time to time for its approved project will be entitled to power subsidy on electricity consumption for 5 years from the date of commencement of production from any licensee power supplier on reimbursement basis for the different manufacturing activity as follows:

Sl. No.	Type of Manufacturing Activities	Quantum of Subsidy	Upper limit
1	Spinning (short staple)	Rs.2/unit	Rs.1 Crore per annum for 5 years
2	Weaving & Knitting (warp and flat-bed) and texturing and twisting	Rs.2/unit	
3	Circular knitting	Rs.1.5/unit	
4	Dyeing and processing of fibers, yarn, fabric and garment	Rs.2/unit	
5	Technical textile (Agrotech, Buildtech, Indutech, Geotech, and Medi-tech) and non-woven fabric manufacturing	Rs.1.5/unit	

Sl. No.	Type of Manufacturing Activities	Quantum of Subsidy	Upper limit
6	Technical textile (All categories except Agrotech, Buildtech, Indutech, Geotech, and Medi-tech)	Rs.1.5/unit	Rs.1 Crore per annum for 5 years
7	Polymerization	Rs.2/unit	
8	Composite type of textile unit comprising spinning, weaving, processing (dyeing and processing of fibers, yarn, fabric and garments), technical textile etc.	Rs. 1.5/unit	
9	Garment manufacturing	Rs.1/unit	Rs. 50 Lakh per annum for 5 years

To promote speedy investment in this sector, power subsidy for the first 3 (three) eligible unit/enterprise of each type of manufacturing activities on first come first serve basis, upper limit will be double in the following way:

Sl. No.	Type of Manufacturing Activities	Quantum of Subsidy	Cap limit	Upper limit
1	Spinning (short staple)	Rs. 2/unit	Minimum investment of Rs. 100 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
2	Weaving & Knitting (warp and flat-bed) and texturing and twisting	Rs. 2/unit	Minimum investment of Rs. 50 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
3	Circular knitting	Rs. 1.5/unit	Minimum investment of Rs. 50 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
4	Dyeing and processing of fibers, yarn, fabric and garment	Rs. 2/unit	Minimum investment of Rs. 50 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
5	Technical textile (Agrotech, Buildtech, Indutech, Geotech, and Medi-tech) and non-woven fabric manufacturing	Rs. 1.5/unit	Minimum investment of Rs. 20 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
6	Technical textile (All categories except Agrotech, Buildtech, Indutech, Geotech, and Medi-tech)	Rs. 1.5/unit	Minimum investment of Rs. 20 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
7	Polymerization	Rs. 2/unit	Minimum investment of Rs. 750 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years
8	Composite type of textile sector unit comprising spinning, weaving, processing (dyeing and processing of fibers, yarn, fabric and garments), technical textile etc.	Rs. 1.5/unit.	Minimum investment of Rs. 300 Cr. in plant and machinery for its new or expansion portion.	Rs. 2 Crore per annum for 5 years

The power subsidy will be paid annually on production of electricity bills by the relevant DISCOM. Further, such power subsidy shall not be available for units already enjoying lower power tariffs under DVC area or areas where the state DISCOM or any other licensee DISCOM has offered reduced rates for industry compared to rest of the state.



**11. Incentive for Energy Efficiency:**

11.1 An eligible textile sector enterprise will be entitled to a reimbursement of 50% of the cost of energy audit undertaken by a certified agency for its approved project. The reimbursement will be made after implementation of the recommendations with an upper limit of Rs 2 lakh.

11.2 An eligible textile sector enterprise will be entitled to a reimbursement of 25% of the cost of installations for energy conservation as per energy audit subject to a maximum Rs.10 Lakh for its approved project.

**12. Reimbursement of Stamp Duty and Registration Fee:**

12.1 An eligible textile sector enterprise within the State will be entitled to a reimbursement of 100 % of the stamp duty and registration fee paid by it for the purpose of registration of documents as specified under clause 12.2.

12.2 The subsidy will be admissible for the purpose of:

- i. Purchase of land and/or buildings for setting up of the approved project And
- ii. Land/building/ shed taken on Lease (minimum ten years) anywhere in the state for setting up of the approved project.

12.3 The amount admissible will be calculated proportionately based on the percentage of land/ buildings used for setting up of the enterprise for implementation of the approved project.

**13. Waiver of Fees for Land Conversion and Mutation:**

An eligible textile sector enterprise under WBTIS 2022 as modified from time to time for its approved project will be entitled to 100% waiver of fees for conversion and mutation of the land as approved in the project.

**14. Subsidy for Water conservation/ Environment Compliance:**

An eligible textile sector enterprise will be entitled to a reimbursement of 25% of expenditure incurred by it for its approved project towards cost of captive Effluent Water Treatment Plant for waste water recycling and/ or other pollution control devices subject to a maximum of Rs. 1.50 Crores. However, for a cluster of units with a minimum of 5 units with an investment of minimum Rs. 200 crores, the state Govt. in the MSMET department will set up a CETP to be run by an SPV of the clustered units and the running cost will be borne by those units.

**15. Special Incentives for Handloom Sector:**

Only the existing Primary Handloom Weavers' Co-operative Society having elected body and audited report of the financial year for which the subsidy is applied will be eligible for special incentive from the competent authority subject to the approval of the working capital loan sanction on or after 01.04.2018 i.e., the date after expiry of West Bengal Incentive Scheme 2013 for Micro, Small & Medium Enterprises in Textile Sector from any Commercial Bank/ Cooperative Bank/ Scheduled Banks approved by RBI/ RRBs/ Financial Institution (Central and State).

**15. A. Interest subsidy:**

An eligible Primary Handloom Weavers' Co-operative Society will be entitled to 6% interest rebate/subsidy on the Working Capital Loan availed from any Commercial Bank/ Cooperative Bank/ Scheduled Banks approved by RBI/ RRBs/ Financial Institution (Central and State) for 5 years (interest subsidy will be calculated for the period from 01.04.2022) to ensure maximum capacity utilization of Handloom in the State. The working capital loan sanctioned prior to 01.04.2022, interest subsidy will be eligible from 01.04.2022; however, if the date of working capital loan sanction is on or after 01.04.2022, the eligibility of the interest subsidy will be from the date of disbursement of the loan.

The interest subsidy will be payable annually subject to submission of a statement/certificate (in Annexure- III) by the lending Bank /Financial Institution to substantiate that the unit has paid the due interest to the institution on the due dates and has not defaulted in payment of interest at any time during the period. The application will be made within one year from the certificate issued by the lending Bank /Financial Institution.

**15. B. Additional Marketing Incentive:**

The State Govt. will provide additional marketing incentive of 5% on net sales (in Annexure IV) over and above the existing 10% marketing incentive (contributed equally by GoI and State Govt.) subject to ceiling of Rs. 5 Lakh for each eligible Primary Handloom Weavers' Co-operative Society irrespective of the sales for the period from 01.04.2022. The application will be made within one year after getting audited report from the competent authority.

**15. C. Export Assistance:**

An eligible Primary Handloom Weavers' Co-operative Society will be entitled to get 10% subsidy on the sale value of Handloom Fabrics (in Annexure V) exported to a country outside India either direct or through merchant exporter in respect of the export for occurring for the period from 01.04.2022. The application will be made within one year after getting audited report from the competent authority.

**16. Incentive for approved expansion project of an existing enterprise:**

An eligible textile sector enterprise for expansion portion shall be entitled for:

- a. Capital subsidy
- b. Reimbursement of stamp duty and registration fee
- c. Power subsidy and waiver of electricity duty if the unit takes a separate metering (not sub-meter) arrangement for the expansion portion of the unit.
- d. Incentive for Water conservation and environment compliance provided such measures are taken for the new expanded unit.

**17. Applicability of Power-loom Incentive Policy, 2021:**

Clause no. 21 of Incentive Scheme for MSMEs in Powerloom Sector 2021 will also be applicable for units which have or would be received technical vetting of their project proposal from the Directorate of Textiles shall be considered as eligible textile unit in Powerloom Sector for weaving of fabric under West Bengal Textile Incentive Scheme, 2022 as modified from time to time, subject to the requirement of MSME & T Department.

**18. Power to amend and /or relax:**

Notwithstanding anything contained in any of the provisions of West Bengal Textile Incentive Scheme, 2022 as modified from time to time the State Government may at any time—

- (i) modify, vary, alter, amend or withdraw any of the provisions made here in above in this Scheme and such modifications, variations, alterations, amendments and withdrawal shall be effective from the date specified in the order so made in this behalf.
- (ii) make any relaxation in applying the provisions of this Scheme but such relaxation shall be made on merits of the approved project in each case, as the State Government may consider necessary and appropriate.
- (iii) may issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

**19. Grievance Redressal Mechanism:**

In case of any grievances against the decision of the Directorate of Textiles, application is to be made to the Principal Secretary, Department of MSME&T, Govt. of West Bengal. In case of any interpretation regarding the scheme, Director of Textile shall consult with the Department of MSME &T before taking any final decision.

**20. Repeal/Savings clause:**

- (i) Textile units in MSME sector shall have the option to apply either under this scheme or under the existing "Banglashree" Scheme, 2020. The Power-loom Incentive policy shall be subsumed under this policy. The units already registered under Power-loom Incentive scheme will be null and void automatically and will be eligible under WBTIS 2022 as modified from time to time if they fulfil terms and conditions laid down in the scheme.



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- (ii) The benefits extended to the textile units under any of the previous Incentive Schemes shall continue to be governed under the respective Schemes
  - (iii) An eligible Textile unit which has availed of incentive/ subsidy in respect of any of the items specified under any other Incentive of State Govt. shall be eligible to get the benefits of other items only under West Bengal Textile Incentive Scheme, 2022 subject to fulfilment of terms and conditions of the Scheme.
  - (iv) An eligible Textile unit which have started production on or after 01.04.2022 under any other scheme of State Govt. or Govt. of India will be allowed to apply under West Bengal Textile Incentive Scheme, 2022 except for the item(s) already approved against previous application.

The West Bengal Textile Incentive Scheme, 2022 (WBTIS 2022) as modified from time to time is hereby issued with the concurrence of the Finance Department vide their U.O. No. Group C 0005 dated. 04/05/2023.

By order of the Governor

RAJESH PANDEY

*Principal Secretary to the Government of West Bengal*

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**OPERATIONAL PROCEDURES OF WEST BENGAL TEXTILE INCENTIVE SCHEME, 2022 AS MODIFIED  
FROM TIME TO TIME**

1. An industry in the manufacturing of textile sector claiming to be eligible for incentive under WBTIS 2022 as modified from time to time shall duly apply through the online portal in Common Application Form (CAF) to the Director of Textiles, Directorate of Textiles (Handloom etc.). For availing Waiver of Electricity Duty, applicant industry shall apply addressing to the Director, Directorate of Electricity Duty in Form-C in the same portal. Upon successful Online submission of the application, the print copy of the Form- A containing the details which is to be extracted from information given in Common Application Form (CAF) along with acknowledgement no. generated by the system and the relevant documents as detailed in the Form No A, shall be duly signed by authorized signatory and the scanned copy of the same shall be uploaded through this online portal. For Primary Handloom Weavers' Co-operative Society, Form No.1 duly signed by the authorized signatory of the society and the scanned copy of the same shall be uploaded through this online portal.
2. On receipt of application for incentive from an industry in the manufacturing of textile sector, the Director of Textiles, Directorate of Textiles (Handloom etc.) shall endorse the application to concerned Joint Director- in-charge of Incentive Cell of Directorate of Textiles for scrutiny of the application and the attached documents. Director of Textiles will instruct Joint Director- in-charge of Incentive Cell to revert back the application to the applicant, if the application or documents are found to be not in order/incomplete. If the application / documents are found to be in order/complete, the same will be sent to District Level Cell of the respective district which will be constituted to undertake scrutiny of/enquiry into particulars furnished by the enterprise and to cause physical inspection of the industry to ascertain the land details, details of Bank/FI, actual date of commencement of commercial production and Fixed Capital Investment made in Plant and Machinery by applicant industry. The district level Inspection Team both for textile sector and handloom sector will be comprised of:
  - i. General Manager, DIC/Officer-in-Charge of Sub-DIC, Siliguri as head of the Team.
  - ii. Development Officer (Handloom) of the concerned area.
  - iii. IDO of concerned Block/Municipality.
3. For an industry in the manufacturing of textile sector with investment in Plant and Machinery less than Rs.50.00 crore, Joint Director-in-charge of Incentive Cell, Directorate of Textiles will place the Observation/recommendation uploaded by District Level Cell-in-charge along with the documents submitted by the applicant industry before a committee with the following composition:
  - i. The Director of Textiles, Directorate of Textiles (Handloom etc.)-Chairman
  - ii. Financial Advisor, MSME&T Department- Member
  - iii. The Deputy Secretary of MSME&T Department- Member
  - iv. Joint Director of Textiles, Directorate of Textiles (Powerloom etc.)-Member
  - v. Joint Director, Directorate of Textiles to be assigned by chairman - Member Secretary
  - vi. Assistant Engineer (Electrical), WBSIDCL-Member
  - vii. Any other members may be co-opted in the committee as desired by the Chairman of the Committee.

On acceptance of the recommendations of the aforesaid committee, the Director of Textiles, Directorate of Textiles (Handloom etc.) shall issue an Eligibility Certificate in Form-B or Form 2 for date of commencement of commercial production and fixed capital investment in favour of the industry. If the industry expresses its intention for Waiver of Electricity Duty and applied in Form-C through the portal, Director of Textiles shall also recommend the same in Form-F and shall forward the application to the Director, Directorate of Electricity Duty through online. If any application is found to be not eligible for incentives under the WBTIS 2022 as modified from time to time, Director of Textiles, Directorate of Textiles (Handloom etc.) will issue a letter of rejection to the applicant industry in Form-R.

4. For an industry in the manufacturing of textile sector with investment in Plant and Machinery more than Rs.50.00 crore, Joint Director in-charge of Incentive Cell Directorate of Textiles will place the Observation/recommendation uploaded by District Level Cell-in-charge along with the documents submitted by the applicant industry before Director of Textiles, Directorate of Textiles (Handloom etc.) with specific recommendation for approval or rejection. Being satisfied the Director of Textiles will place the Observation/recommendation of Incentive Cell Directorate of Textiles before a High Power Committee which will be constituted as follows—
- i. The Principal Secretary, Department of MSME&T- Chairman
  - ii. The Director of Textiles, Directorate of Textiles (Handloom etc.)-Member
  - iii. The Director of MSME, WB-Member
  - iv. The Special Secretary, Department of MSME&T -Member Secretary
  - v. One representative from Finance Department (not below the rank of Joint Secretary)-Member
  - vi. Financial Advisor, MSME&T Department

The committee will examine the eligibility of the industry to come under WBTIS 2022 as modified from time to time. On the basis of approval of the aforesaid committee, Director of Textiles, Directorate of Textiles (Handloom etc.) shall issue Eligibility Certificate (EC) in Form B or Form 2 in favour of the applicant industry. If the industry expresses its intention for Waiver of Electricity Duty and applied in Form-C through the portal, Director of Textiles shall also recommend the same in Form-F and shall forward the application to the Director, Directorate of Electricity Duty through online. If any application is found to be not eligible for incentives under the WBTIS 2022, Director of Textiles, Directorate of Textiles (Handloom etc.) will issue a letter of rejection to the applicant industry in Form-R. the Committee may, if it so desires, seek advice of Experts from the relevant fields before taking decision on any subject falling under its purview.

5. Type of Manufacturing activities mentioned as Technical Textiles which will be eligible for State Capital Investment Subsidy @ 20% is to be ascertained based on following classification—
- a) Agro Tech - Shade nets, crop covers, fishing nets, Anti-Hail and Anti-Bird Nets, Mulch Mats.
  - b) Build Tech - Scaffolding nets, awnings, canopies, wall coverings, Acoustic Fabric, Architectural Membranes, HDPE Tarpaulin.
  - c) Geo Tech - Geo-grids, gabions, geo-bags, Geostrips, Geocomposites, Geotextile Tubes, Geomats.
  - d) Indu Tech - Conveyor belts, bolting cloth, coated abrasives, composites, AGM Glass Battery Separators, Industrial Filtration Products, Industrial Webbing and Slings, Computer Ribbon, Paper Making Fabric.
  - e) Medi Tech - Diapers, wipes, surgical sutures, hernia mesh, artificial ligaments, Extra Corporeal Devices and Artificial Kidney (Dialyser), Orthopaedic Implants (including artificial tendon, artificial joints, artificial ligaments and prosthetics), Surgical Disposables (Medical/Surgical Apparel/Protective Clothing), Medical Wipes (Antibacterial/Antimicrobial/Disinfectant Wipes), Heart and Soft Tissue Repair Patch.

The above list is not exhaustive. The technical textile items other than the items mentioned above are to be ascertained by the Technical Expertise/ Textile Research Associations (TRAs), as and when required by the Director of Textiles (Handloom etc.).

6. The EC will be issued with effect from the date of commencement of commercial production by the Director of Textiles. The date of commencement of commercial production will be determined, based on the first sale bill issued by the Unit in respect of such production, Udyam Registration, Industrial Entrepreneur's Memorandum (IEM) - Part B, West Bengal Pollution Control Board's (WBPCB's) consent to operate for the applicant unit, Electricity connection related documents or as may be required by competent authority. All the documents are to be submitted online through the respective web portal.
7. The Director of Textiles, Directorate of Textiles (Handloom etc.) shall also approve admissible amount of incentive as early as possible and inform the applicant on quantum of admissible amount of incentive. If any application is found to be not eligible for incentives under the Scheme WBTIS 2022 as modified from time to time, the Director of Textiles, Directorate of Textiles (Handloom etc.) shall issue a letter of rejection to the applicant enterprise.

8. In case of application for subsidies on power which are to be submitted within one year from the date of incurring expenditure not prior to date of commencement of commercial production, Director of Textiles, Directorate of Textiles (Handloom etc.) shall scrutinize, enquire into the claims and cause physical inspection of the industry and on being satisfied shall approve the admissible amount of incentive in the same way as mentioned in Sl. No. 2, 3 & 4.
9. Director of Textiles, Directorate of Textiles (Handloom etc.) will place the requisition of funds through online to the MSME & Textiles Department for approved amount of incentives.
10. On receiving the allotment of funds for the purpose of disbursement of approved incentive to an industry in the manufacturing sector of textile, Director of Textiles, Directorate of Textiles (Handloom etc.)
  - a. Shall instruct Addl. Director or any other Jt. Director not concerned with Incentive Cell of the Directorate of Textiles for physical verification for submitting latest status report of the unit prior to disbursement of fund
  - b. Shall require the approved industry concerned to execute an enforceable agreement/ bond to the effect that the industry in the manufacturing sector of textile products shall be liable to refund the entire amount of incentive and in case of failure to refund, the entire amount shall be recoverable under the Public Demands Recovery (PDR) Act if
    - The incentive has been claimed by misrepresentation as to an essential factor by furnishing false information,
    - The industry in the manufacturing sector of textile shifts itself from this State to outside the State, during the period of operation of this incentive scheme.
    - The industry in the manufacturing sector of textile discontinues production in respect of its approved project within 5 (five) years from the date of commencement of commercial production,
    - The industry in the manufacturing sector of textile is sold out.
    - The loan amount disbursed by Bank/ Financial Institution for the approved project is found to be diverted/ utilized for some other activities/ projects AND

If any amount of subsidy/ incentive is paid in excess of the entitlement of the industry in the manufacturing sector of textile detected afterwards, the industry in the manufacturing sector of textile will be liable to refund the same failing which the amount shall be recoverable under the PDR Act.

- c. After satisfaction as to the execution of an agreement bond containing the aforesaid points, and the unit if found "running", Director of Textiles, Directorate of Textiles (Handloom etc.) shall instruct concerned Jt. Director of Incentive Cell of Directorate of Textiles for disbursement of fund after completion of all formalities for disbursement of fund through DDO of Directorate of Textiles.
- d. If found "stopped" Director of Textiles, Directorate of Textiles (Handloom etc.) may seek clarification of the unit regarding the status and concerned banks for verification of the matter.
- e. Any cancellation of the incentive at this stage, Director of Textiles, Directorate of Textiles (Handloom etc.), irrespective of value of plant and machinery may place the proposal before the committee mentioned in Sl. No.4 for further approval of cancellation.
11. The Drawing and Disbursing Officer shall in turn draw the amount of incentive sanctioned by the Director of Textiles, obtain an advance stamped receipt for the amount to be disbursed and disburse the same to the industry in the manufacturing sector of textile concerned through its Bank/ Financial Institution under intimation to the industry in the manufacturing sector of textile.
12. Director of Textiles, Directorate of Textiles (Handloom etc.) will maintain a separate register for the purpose of diarizing and recording all applications received under WBTIS 2022 as modified from time to time.
13. Director of Textiles, Directorate of Textiles (Handloom etc.) will also maintain a disbursement register for the purpose of keeping industry wise records of all disbursement made under WBTIS 2022 as modified from time to time.

By order of the Governor

RAJESH PANDEY

*Principal Secretary to the Government of West Bengal*

**FORM-A**

Application for incentives under the West Bengal Textile Incentive Scheme, 2022 as modified from time to time.

[To be submitted scanned copy of signed application to Director of Textiles, Directorate of Textiles (Handloom etc.), West Bengal

1. (a) Name of the Applicant industry : .....
- .....
- (b) Category of the enterprise : Spinning/Weaving & Knitting and Texturing &  
Please tick, [if any] Twisting/Circular Knitting/Dyeing & Processing  
Technical Textile/Polymerisation/Garments  
manufacturing/Composite type
- (c) Local Office Address : .....
- .....
- Telephone No. : .....
- Fax No. : .....
- E-mail Address : .....
- (d) Address of the Registered Office : .....
- .....
- Telephone No. : .....
- Fax No. : .....
- E-mail Address : .....
- (e) Name and Designation : .....  
of the contact person .....
- Telephone No. : .....
- Fax No. : .....
- E-mail Address : .....
2. Whether the Project (against which the Application for incentive is being made) is for (please tick any)
- a. Establishment of a new unit :
- b. Expansion project in the existing unit :
- c. Expansion project in a new location :
3. (a) Constitution : Proprietorship/Private Ltd./Public Ltd./Co-operative/  
(tick whichever is applicable) Partnership/SHG/others
- (b) Social Category of the entrepreneurs : Women/SC/ST/Minority Community/ Others
- (c) Date of establishment/incorporation/ :   
Registration of the Company/Co-operative

(d) Date of commencement of commercial Production :

(e) Udyam Reg./IEM (Part B) No. & Date :

4. Location/address of the unit :

(A) Location of the Project against which Eligibility is sought.

Name of Location :

Police Station :

Municipality/Block :

Post Office :

District :

Telephone No. :

Fax No. :

(B) Location of other units (if any) in West Bengal

Location : District :

Location : District :

Location : District :

Location : District :

5. Project Cost

New unit/Expansion of the existing unit

(Rs. in lakh)			
	Estimated Cost	As approved by Banks / Financial Institutions	Investment made on or after 01.04.2021
Land			
Building			
Plant, Machinery etc.			
Miscellaneous fixed assets			
Engineering fees			
Preliminary and preoperative Expenses			
Margin Money for working Capital			
Total			

Means of Finance

(Rs. in lakh)		
	Proposed	Approved
<b>Share Capital:</b> Promoters/Financial Institutions/Public		
<b>Term Loan:</b> Financial Institutions/Banks		
Unsecured Loans		
<b>Other (if any)</b>		
Total		



Existing unit(s), if there be any.

Component	Investment made (in Rs.)
Land	
Building	
Plant, Machinery etc.	
Miscellaneous fixed assets	
Engineering fees	
Preliminary and preoperative expenses	
Margin Money for working capital	
Total	

6. For new unit /expansion of the existing unit :

Item of manufacture Annual capacity

6.1 For existing unit(s) ( if there be any) :

Item of manufacture Annual capacity

7. Factory Registration No. :

8. Power requirement (KVA) :

(a) For new unit/ expansion of the existing unit :

(b) For existing unit(s), if there be any :

9. Employment potential in the project :

Managerial :

Factory :

Workers :

Other Workers :

10. Whether the location conforms to WBPCB norms : Yes / No

11. Category under which the project falls (please tick) :

EXEMPTED	WHITE	GREEN	ORANGE	RED	SPL RED
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12. Estimated daily requirement of water and source of supply :

13. Specific item for which incentive application is submitted :  
Under the West Bengal Textile Incentive Scheme, 2022  
(Please tick)

- For State Capital Investment Subsidy
- for Power Subsidy
- for Subsidy for Energy Efficiency
- for Subsidy on Stamp Duty and Registration Fee
- for Waiver of fees for Land Conversion & Mutation (to be reimbursed)
- for Subsidy for Water Conservation /Environment Compliance

14. Whether the industry in the manufacturing sector of textile : Yes / No  
intends to apply For waiver of electricity duty to the Director  
of Electricity Duty

15. Whether the industry in the manufacturing sector of textile :  
was accorded Eligibility Certificate under any of the State  
Incentive Schemes, If so,

- a. Name of the State Incentive Scheme :
- b. Date of filing Udyam Reg./IEM(B) :
- c. Udyam Reg./IEM(B) number & date :
- d. Registration Certificate Number & Date :
- e. Whether any incentive(s) has (have) been :  
obtained under the above Certificates.

16. Type of incentive claimed :

I. State Capital Investment Subsidy

- a. Fixed capital investment made on plant & machinery :
- b. Amount of State Capital Investment Subsidy claimed :  
@ in terms of the Provisions of the Scheme

II. Power Subsidy

- a. Name of the Agency from which electricity supply is taken. :
- b. Period for which power subsidy is claimed :
- c. Electricity consumed in KWH :
- d. Power subsidy claimed @ Rs./kwh :
- e. If any part of consumption of electricity energy is made  
for residential purpose, the details of consumption are to be given :
- f. If any closure of commercial operation takes place during the  
period of claim, the details of such closure period shall be given :

III. Subsidy for Energy Efficiency

Details of expenditure incurred and subsidy claimed :

	<u>Expenditure incurred</u>	<u>Subsidy claimed</u>
a. Cost of Energy Audit	Rs.	Rs.
b. Cost of installations for energy conservation	Rs.	Rs.
c. Name of the Certified Agency/Agencies that has/ have undertaken Energy Audit and installations for energy conservation		

## IV. Stamp Duty and Registration Fee

Location of land and /or building	:			
a. Name of location	b)	Municipality/Block		
c. Post Office	d)	District		
Registration Office				
Name :	Address :			
Telephone no. :	FAX No. :			
Schedule of Land :	Area	Mouza	J. L. No.	
	Dag No.		Khatian No.	
Description of building	:			
i. Stamp Duty paid	:	Rs.		
ii. Registration fee paid	:	Rs.		
iii. Percentage of land/ building used for setting up :				
of the unit/industry in the manufacturing sector				
of textile				
Subsidy claimed on :				
a. Stamp Duty	:	Rs.		
b. Registration Fee	:	Rs.		

## V. Waiver of fees for Land Conversion &amp; Mutation (it will be reimbursed)

- |   |   |     |
|---|---|-----|
| i. fees paid for Land Conversion & Mutation | : | Rs. |
| ii. Subsidy claimed @ 100%                  | : | Rs. |

## VI. Subsidy for Water Conservation / Environment Compliance

Details of expenditure incurred and subsidy claimed :

	<u>Expenditure incurred</u>	<u>Subsidy claimed</u>
a. Cost of Captive Effluent Water Treatment Plant	Rs.	Rs.
b. Cost of Pollution Control Devices	Rs.	

## Declaration

*CERTIFIED* that—

1. The statements made by us in the application are true to the best of my knowledge and belief and nothing has been concealed there in.
2. That the enterprise has installed Modern/Hi-tech plant & machinery that conform to the standard productivity.
3. That the enterprise will strictly observe requisite pollution control compliances.
4. That the enterprise will conduct regular Energy Audit and ensure standard energy efficiency wherever applicable.
5. That the enterprise will follow/maintain labour laws.
6. That the enterprise will remain in production for at least five years from the date of commencement of commercial production and will not shift itself from this state to outside state during period of operation of this incentive scheme.

7. That the enterprise has not defaulted in payment of any government dues /dues of Financial Institutions.
8. I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme if the amount of State Capital Investment subsidy is found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
9. Further, I/we shall also be liable to pay interest at such rate as may be prescribed on such amount and such other charges/expenses which may be payable by us.
10. We also undertake that the provisions of the Coastal Regulation Zone (CRZ), 1991 shall not be violated by implementation of the project(s) under this application.

Place :

Signature of the applicant

Date :

Name and status of the authorized signatory

\_\_\_\_\_  
Seal of the Industry

Documents to be enclosed with the Application :

1. A copy of the Memorandum of Association and Articles of Association authenticated by the Registrar of Companies/ Registered partnership deed (wherever applicable) along with Board of Director's/Partner's resolution copy for selecting authorised signatory.
2. A statement on the name and address of the Directors / Partners/Owners of the industry in the manufacturing sector of textile /Members of Cooperative or Self-Help Groups, as applicable.
3. Copy of approved project report (As defined in the Gazette notification of WBTIS 2022 as modified from time to time
4. A copy of term loan sanction and disbursement letter issued by financial institutions/banks.
5. A copy of audited balance sheet for last 2 years (wherever applicable).
6. A list of plant and machinery with original value along with copies of the bills, money receipts, way bills/ challans including bank statement for showing payment to the machine supplier.
7. Existing manufacturing activities in West Bengal stating items, annual approved capacity, annual production during last two years (in quantity and value in Rs. Lakh), for expansion project.
8. Copy of the land deed (wherever applicable). In case of rented /leasehold land/buildings, copy of rent agreement and receipt /lease agreement.
9. Copy of mutation & conversion certificate of land /buildings, wherever applicable.
10. Copy of valid consent to operate certificate from the WBPCB.
11. Copy of trade licence.
12. If a new meter or separate meter in case of expansion, copy of agreement with the power distribution company along with first electricity bill (wherever applicable).
13. Copy of acknowledgement of Udyam Reg./IEM-Part B.
14. Copies regarding PAN & SGST in the name of the enterprise (wherever applicable)
15. Self-declaration as per Para 7.1 (vii)

Additional documents to be submitted–

16. for State Capital Investment Subsidy :
  - Auditor's/ Chartered Accountant's Certificate for utilization of fund.
  - A certificate from a Chartered Accountant as per Annexure - I.
  - A certificate in respect of fixed assets as per Annexure - II.

- 
17. for Power Subsidy
    - Copies of all Electricity Bills and corresponding money receipts for which the claim is made
  18. for Subsidy for Energy Efficiency
    - Copies of relevant bills, money receipts for expenditure incurred towards
    - cost of Energy Audit and installations for energy conservation
    - Copy of Energy Audit Report/Recommendations of the Certified Agency related to the claim in question.
    - Details of installations for energy conservation
  19. for Subsidy on Stamp Duty and Registration Fee
    - Scheduled of the land
    - Sketch map of the land/building purchased
    - Documents showing payment of Stamp Duty and Registration Fee
  20. for Waiver of fees for Land Conversion & Mutation
    - Copy of land record
    - Documents showing payment of fees for Land Conversion & Mutation
  21. for Subsidy for Water Conservation / Environment Compliance
    - Copies of relevant bills, money receipts for expenditure incurred towards cost of Captive Effluent Water Treatment Plant and Pollution Control Devices
    - Details of Captive Effluent Water Treatment Plant and Pollution Control Devices

**Form-1**

Application for special incentives on handloom sector for Primary Handloom Weavers' Co-operative Society under the West Bengal Textile Incentive Scheme, 2022 as modified from time to time.

[To be submitted scanned copy of signed application to the Director of Textiles, Directorate of Textiles (Handloom etc.), West Bengal

1. (a) Name of the Applicant Primary Handloom Weavers' Co-operative Society (PHWCS) : .....
- (b) Local Office Address : .....
- Telephone No. : .....
- Fax No. : .....
- E-mail Address : .....
- (c) Name and Designation Of the contact person : .....
- Telephone No. : .....
- Fax No. : .....
- E-mail Address : .....
- (d) Society Registration No. : .....
- (e) Date of Registration of the Co-operative Society : 

--	--	--	--	--	--	--	--	--	--
- (e) Date of commencement of commercial Production : 

--	--	--	--	--	--	--	--	--	--
- (e) Udyam Registration No. & Date :
2. Location/address of the unit :
- (a) Location of the Project against which Eligibility is sought.
- Name of Location :
- Police Station :
- Municipality/Block :
- Post Office :
- District :
- Telephone No. :
- Fax No. :
3. Item of manufacture : Annual capacity :
4. Whether the location conforms to WBPCB norms : Yes / No
5. Category under which the project falls (please tick) :

EXEMPTED	WHITE	GREEN	ORANGE	RED	SPL RED
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6. Specific item for which incentive application is submitted :  
Under the West Bengal Textile Incentive Scheme, 2022  
as modified from time to time  
(Please tick) :
- Interest Subsidy on working capital loan only for handloom sector
  - Additional Marketing Incentive only for handloom sector
  - Export Assistance only for handloom sector
7. Whether the society has availed any subsidy under any : Yes / No  
of the State/Central Government Incentive Schemes,  
If yes,
- a. Name of the Incentive Scheme :
  - b. Whether any incentive(s) has (have) :  
been obtained under the above
8. Interest Subsidy on Working Capital Loan for Handloom Sector :
- (a) Amount of Working Capital Loan : Rs.
  - (b) Name and Address of the bank/financial institution :
  - (c) Date and amount sanctioned :
  - (d) Date of first disbursement :
  - (e) Amount of interest paid on working capital loan :  
with period from (as per Annexure III) Rs.
  - (f) Rate of interest charged by Bank/ FI :
  - (g) Amount of Subsidy claimed : Rs.
9. Additional Marketing Incentive only for Handloom Sector :
- a. Sales Turnover (Domestic) (as per Annexure IV) in Rs. :
  - b. Subsidy claimed in Rs. :
10. Export Assistance only for Handloom Sector :
- a. Export Sales Turnover (Fabric) (as per Annexure V) : Rs.
  - b. Subsidy claimed : Rs.

## Declaration

*CERTIFIED* that—

1. The statements made by us in the application are true to the best of my knowledge and belief and nothing has been concealed there in
2. That the Primary Handloom Weavers' Co-operative Society has installed plant & machinery that conform to the standard productivity.
3. That the Primary Handloom Weavers' Co-operative Society will strictly observe requisite pollution control compliances.
4. That the Primary Handloom Weavers' Co-operative Society will conduct regular Energy Audit and ensure standard energy efficiency wherever applicable.
5. That the Primary Handloom Weavers' Co-operative Society will follow/maintain labour laws.
6. That the Primary Handloom Weavers' Co-operative Society will remain in production for at least five years from the date of approval of the proposal and will not shift itself from this state to outside state during period of operation of this incentive scheme. Any change in operation area will be subject to the NOC from the RCS & Ex-officio Director of the Textiles (Handloom etc.)
7. That the Primary Handloom Weavers' Co-operative Society has not defaulted in payment of any government dues /dues of Financial Institutions.

8. I/We hereby agree that I/We shall forthwith repay the amount disbursed to me/us under the scheme if the amount of subsidies are found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
9. Further, I/we shall also be liable to pay interest at such rate as may be prescribed on such amount and such other charges/expenses which may be payable by us.
10. We also undertake that the provisions of the Coastal Regulation Zone (CRZ), 1991 shall not be violated by implementation of the project(s) under this application.

Place :

Signature of the applicant

Date :

Name and status of the authorized signatory

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 Seal of the Industry

Documents to be enclosed with the Application :

1. A copy of the society registration certificate (wherever applicable) along resolution copy for selecting authorised signatory.
2. A statement on the name and address of the Members of Cooperative, as applicable.
3. Copy of approved working capital loan sanction not prior to 01.04.2018
4. A copy of working capital loan sanction and disbursement letter issued by financial institutions/banks.
5. A copy of audited balance sheet for last 2 years (wherever applicable).
6. A list of plant and machinery
7. Existing manufacturing activities in West Bengal stating items, annual approved capacity, annual production during last two years (in quantity and value in Rs. Lakh).
8. Copy of the land deed (wherever applicable). In case of rented /leasehold land/buildings, copy of rent agreement and receipt /lease agreement.
9. Copy of mutation & conversion certificate of land /buildings, wherever applicable.
10. Copy of valid consent to operate certificate from the WBPCB.
11. Copy of trade licence.
12. Copy of electricity bill (wherever applicable).
13. Copy of Udyam Registration Certificate.
14. Copies regarding PAN & SGST in the name of the society
15. Self-declaration as per Para 7.1 (vii)
16. for Interest Subsidy on Working Capital Loan:
  - Copy of the sanction letter of the Bank /Financial Institution for availing of working capital loan.
  - Certificate from Bank/F.I. for interest paid on working capital loan in Annexure III.
  - Latest audited report
17. for Additional Marketing Incentive only for handloom sector:
  - Copy of documents on Sales Turnover
  - Copy of the all-sale invoices
  - Latest audited report
18. for Export Assistance only for handloom sector:
  - Documents for export sale and the documents for its manufacturing on the same unit
  - Copy of the invoices for export sale
  - Proof of receipt of overseas payment
  - Latest audited report
  - Export Import licence of the society or Export Import licence of the Merchant Exporter

## FORM -B

**ELIGIBILITY CERTIFICATE UNDER WEST BENGAL TEXTILE INCENTIVE SCHEME,  
2022 AS MODIFIED FROM TIME TO TIME IN TEXTILE SECTOR.**

No. \_\_\_\_\_ /

Date:

To

.....  
 .....

In reference to your application in Form-A received on .....Your unit is found to be eligible for the following subsidy under the West Bengal Textile Incentive Scheme, 2022 as modified from time to time in the manufacturing sector of textiles products or the manufacturing item(s) .....

Nature of Subsidy
(i) State Capital Investment Subsidy
(ii) Waiver of Electricity Duty
(iii) Power Subsidy
(iv) Subsidy on Stamp Duty and Registration fee
(v) Subsidy on Mutation and conversion charges
(vi) Energy Efficiency
(vii) Water Conservation/Environment Compliance

The date of commencement of production of the industry in the manufacturing sector of textile is:

D	D	M	M	Y	Y
---	---	---	---	---	---

And

The eligible Fixed Capital Investment made in Plant &amp; Machinery is :

Rs. .... (In lakh)

Place:

Date:

Director of Textiles,  
 Directorate of Textiles (Handloom etc.)  
 West Bengal

Office Seal

## FORM -2

**ELIGIBILITY CERTIFICATE FOR SPECIAL INCENTIVE TO THE PRIMARY HANDLOOM WEAVERS' CO-OPERATIVE SOCIETY UNDER WEST BENGAL TEXTILE INCENTIVE SCHEME, 2022 AS MODIFIED FROM TIME TO TIME IN TEXTILE SECTOR.**

No. \_\_\_\_\_ /

Date:

To

.....  
 .....

In reference to your application in Form-1 received on .....Your unit is found to be eligible for the following subsidy under the West Bengal Textile Incentive Scheme, 2022 as modified from time to time in the manufacturing sector of textiles products or for the manufacturing item(s) .....:

Nature of Subsidy
(i) Interest Subsidy
(ii) Additional Subsidy
(iii) Export Assistance :

The date of commencement of production of the industry in the manufacturing sector of textile is:

D	D	M	M	Y	Y
---	---	---	---	---	---

And

The eligible Fixed Capital Investment made in Plant & Machinery is : Rs.

Place:

Date:

Director of Textiles,  
 Directorate of Textiles (Handloom etc.)  
 West Bengal

Office Seal

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**Annexure-I****Certificate to be issued by a Chartered Accountant.**

I/We hereby certify from the examination of the accounts and other relevant records of the applicant M/S.....that I/We have found the statements made and particulars furnished by the applicant in Form No: A annexed hereto to be correct according to the books and records maintained by the applicant in the ordinary course of business subject to the following remarks.

Signature of the Chartered Accountant

Name of the Firm

Registration No.

Date :

Place :

---

Seal of the Chartered Accountant.

Mobile no.

Email.

**Annexure-II****Certificate to be given by the industry in the manufacturing sector of textile**

Schedule of fixed assets created on ..... by M/s. ....  
in respect of its ..... Project at ....., West Bengal

Sl. No.	Description of the Fixed Assets (item-wise)	Quantity	Date of Order	Name of Manufacturer/ Contractor/ Supplier with address	State whether the assets has been transferred to the new project from any other unit of the company	Date of creation / erection	Bill No. & Date	Paid up value of the assets create/ erected	Bill Value of the assets created/ erected

**Break-up of costs included in the value of assets.**

Basis (CIF/FOB) value	Description of the Fixed Assets (item-wise)	Freight, Insurance and Handling charges	Sales Tax	Erection Cost	Others, if any (specify)

Certified that the assets enlisted in the schedule of fixed assets as erected in position at site as on.....  
Signature (With seal) of Managing Director/Director/Secretary of the Unit /Industry in the manufacturing sector of textile.

1. We hereby certify that we have checked the above statement of fixed assets with the books of accounts, the invoices, bank reconciliation statement and other records maintained by M/s .....  
As produced towards and the information and explanations given and found the same to be true and in accordance therewith.
2. We also certify that M/s ..... have acquired and Installed the above mentioned assets during the period from ..... to ..... In respect of the ..... project at .....
3. We further certify that the value of aforesaid items of fixed assets has been taken, to the extent paid for, upto ..... /from ..... to ..... and no Certificate is raised against in the books of the company.

Signature with Seal of Statutory Auditors.

Name of the Firm

Registration No.

Date :

Place :

Seal of the chartered Accountant.

Mobile no.

Email



**Annexure-III****Certificate to be issued by Bank/Financial Institution:**

It is certified that M/s.....engaged in manufacturing item ..... of capacity..... has borrowed the following Working Capital Loan from ..... (Bank/ Financial Institution) for implementation of the above project. The enterprise is maintaining satisfactory accounts and paying interest on due dates and has not defaulted in payment of interest at any time during the following period. The annual interest paid by M/s. .... for the year ..... against Working Capital Loan of Rs..... (Rupees ..... ) only is as follows :-

Type of Assistance	Loan A/c. No.	Rate of interest	Amount of Interest Paid (Rs.)
--------------------	---------------	------------------	-------------------------------

Working Capital Loan			
----------------------	--	--	--

Total			
-------	--	--	--

Date :

Signature

Office Seal :

Address





**Form-C****Application for Waiver of Electricity Duty under the West Bengal Textile Incentive Scheme, 2022 as modified from time to time**

To  
The Director,  
Directorate of Electricity Duty, West Bengal

Sir,

..... Proprietor/Partner/Managing Director/ Director / Chairman / Authorised Signatory on behalf of the Industrial Unit known as ..... hereby apply for 'Waiver of Electricity Duty' @ \_\_\_\_\_ % in terms of the provision of the West Bengal Textile Incentive Scheme, 2022 as modified from time to time.

**The necessary particulars are given below:**

- i) Name of the applicant unit :
- ii) Office address :
- Tel no.
- Fax no.
- e-mail :
- iii) Factory address :
- Tel no.
- Fax no.
- e-mail.
- iv) Social Category of the entrepreneurs (Please tick): Women/SC/ST/Minority Community/Others
- v) Manufacturing item :
- vi) Commencement of production (to be certified by EC) :
- vii) Name of the Agency from which electricity supply is taken :
- viii) Period for which Waiver of Electricity Duty is claimed :
- ix) If any part of consumption of electricity is made for residential purpose. If so, details of such cases during the period for which claim is made. :
- x) If there was any closure of the unit during the period of claim. If so, details there of :
- xi) Present status of the Unit :

The particulars furnished here before are according to our books of accounts and records are true to the best of my knowledge and belief.

**Signature of the Applicant**

**Name and Status of the Signatory**

Date :

Place :

Seal of the applicant unit

**Documents to be enclosed:**

- i) Copy of Eligibility Certificate under West Bengal Textile Incentive Scheme, 2022 as modified from time to time certifying the date of commencement of production
- ii) Copy of Udyam Reg./IEM(B)
- iii) Copy of documents regarding supply of electricity to the unit:
- iv) Copies of all relevant electricity bills' (to be submitted as and when received)
- v) Any other documents, if necessary

**FORM-F**

Office Seal

No. \_\_\_\_\_/

Date :

Recommendation for availing of Waiver of Electricity Duty under the West Bengal Textile Incentive Scheme, 2022 as modified from time to time

To  
The Director,  
Directorate of Electricity Duty, West Bengal

Sub: Certificate for Commencement of Commercial Production and entitlement for Waiver of Electricity Duty under West Bengal Textile Incentive Scheme, 2022 as modified from time to time

Sir,

M/s \_\_\_\_\_ having Udyam Registration/IEM (Part-B) No. \_\_\_\_\_  
Dated \_\_\_\_\_ has commenced its commercial production as a "New Industry"/ "Expansion of existing industries" on \_\_\_\_\_ and has been found to be entitled to Waiver of Electricity Duty on the electricity consumed for its manufacturing activity during the period from \_\_\_\_\_ to \_\_\_\_\_ under West Bengal Textile Incentive Scheme, 2022 as modified from time to time.

SI. No.	Item of manufacture	Annual capacity

Yours faithfully,

Director of Textiles,  
Directorate of Textiles (Handloom etc.)  
West Bengal

Office Seal

No. \_\_\_\_\_/

Dated.

Copy forwarded for information to:

1. M/s \_\_\_\_\_

Director of Textiles,  
Directorate of Textiles (Handloom etc.)  
West Bengal

FORM-R



Government of West Bengal  
 Directorate of Textiles (Handloom etc.)  
 New Secretariat Buildings, (7<sup>th</sup> floor)  
 1, K.S. Roy Road, Kolkata - 700 001

No.

Date:

To  
 Name of the Enterprise  
 Address

Sub: Rejection/Cancellation of your application vide application id no. .... under WBTIS 2022 as modified from time to time

Madam/Sir,

In reference to the above mentioned application ID ....., it is to inform that the application has been rejected/cancelled by competent authority.

Rejection ground within 700 (seven hundred character)

Yours faithfully,

Director of Textiles  
 Directorate of Textiles (Handloom etc.)  
 West Bengal

No.

Date:

Copy forwarded for information:

1. Joint Director (Textile)
2. Development Officer (Handloom) .....

Director of Textiles  
 Directorate of Textiles (Handloom etc.)  
 West Bengal