



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 796 দিশপুৰ, সোমবাৰ, 15 ডিচেম্বৰ, 2025, 24 আঘোণ, 1947 (শক)

No. 796 Dispur, Monday, 15th December, 2025, 24th Agrahayana, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

INDUSTRIES, COMMERCE AND PUBLIC ENTERPRISE DEPARTMENT

NOTIFICATION

The 11th December, 2025

No. E-549767/78.- The Governor of Assam is pleased to notify the “**Assam Logistics & Warehousing Policy, 2025**”. The Policy shall come into effect from the date of this notification and shall remain in force for 5 (five) years.

J. B. EKKA,

Additional Chief Secretary to the Government of Assam,
Industries, Commerce and Public Enterprise Department.

1. Introduction and Background

- 1.1. Assam stands at a pivotal moment in its economic trajectory, with logistics emerging as both a driver and enabler of growth. The State has long served as the gateway to India's Northeastern Region and to neighbouring ASEAN economies under the Act East Policy. Its strategic geography, coupled with ongoing investments in multimodal transport, provides a unique opportunity to position Assam as a logistics powerhouse.
- 1.2. The launch of the National Logistics Policy (NLP) by the Government of India has laid out a vision to reduce logistics costs, improve multimodal connectivity, enhance process efficiency, and integrate digital platforms for seamless trade. Assam's Logistics & Warehousing Policy, 2025, is designed in alignment with these national priorities, ensuring that the State becomes an active contributor to India's aspiration of creating globally competitive supply chains.
- 1.3. The introduction of GST has been transformational, removing erstwhile inter-state barriers, consolidating taxation, and paving the way for the establishment of large, efficient warehouses and integrated supply chains. Assam, situated at the crossroads of India's domestic and international trade corridors, is uniquely positioned to capture the benefits of this structural reform by facilitating larger warehousing hubs, cross-border logistics, and integrated cold-chain systems.
- 1.4. The State's policy approach reflects its commitment to becoming an investment hub by offering targeted fiscal incentives, enabling infrastructure, and transparent governance. At the same time, it seeks to contribute to image building—promoting Assam as a green, efficient, and reliable logistics destination not only for domestic investors but also for global supply chain leaders.
- 1.5. This policy is a critical step under the banner of Advantage Assam 2.0, which seeks to consolidate the momentum created by large industrial and infrastructure investments in recent years, while providing a forward-looking roadmap for logistics modernization.
- 1.6. The logistics sector in Assam is evolving rapidly. Key developments include:
 - **Multimodal Integration:** The development of the Jogighopa Multimodal Logistics Park (MMLP) under Bharatmala and Sagarmala has positioned Assam as a nodal point for rail, road, and inland waterway integration. The expansion of inland waterways on the Brahmaputra and Barak rivers further strengthens multimodal connectivity.
 - **Industrial Expansion:** Recent industrial investments in electronics, semiconductors, ethanol, manufacturing and food processing are creating demand for modern Class-A warehousing, cold-chain networks, and just-in-time distribution systems.

- **Act East Linkages:** Assam is increasingly serving as India's trade bridge to Bangladesh, Bhutan, Myanmar and beyond. Investments in integrated check posts (ICPs) and cross-border infrastructure highlight the State's role as an international logistics facilitator.
- **Green Transition:** Assam is moving towards a sustainable logistics ecosystem. With its commitment to renewable energy, EV adoption, and carbon-neutral growth pathways, the State is embedding sustainability into logistics planning.
- **Facilitator Role of the State:** The Government of Assam is positioning itself as an enabler by offering time-bound approvals, digital single-window services, and structured investor facilitation. This represents a clear shift from regulator to facilitator, ensuring that investments in logistics infrastructure are accelerated.

2. Title, Commencement, Duration & Applicability

- 2.1. This policy shall be known as the **"Assam Logistics and Warehousing Policy, 2025"**.
- 2.2. It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
- 2.3. This policy shall remain in force for a period of 5 (five) years from the date of its notification.
- 2.4. Any project commissioned on or after the date of notification of this Policy shall be eligible to avail incentives under its provisions, subject to compliance with the eligibility criteria and conditions.

3. Vision and Objectives

The Assam Logistics & Warehousing Policy, 2025, is aligned with the objectives and priority areas of the National Logistics Policy, focusing on multimodal connectivity, process standardization, technology enablement and cost-efficiency to strengthen India's position as a globally competitive logistics hub.

3.1. Policy Vision

- 3.1.1. Develop Assam as the North East's foremost logistics hub by 2030, characterised by multimodal connectivity, green infrastructure, efficient supply chains and lower logistics costs. The policy strives to integrate Assam with global value chains through modern warehousing, cold-chain and transport infrastructure, leveraging the state's strategic location under the Act-East Policy.

3.2. Policy Targets

- 3.2.1. **Logistics Cost Reduction:** Reduce logistics cost in Assam to below 10% of GSDP by 2030 through efficiency gains.

- 3.2.2. Time-to-Market:** Achieve at least 20% reduction in average lead time on key freight corridors (e.g., Guwahati–Silchar, Jorhat-Guwahati, Guwahati–Bangladesh border) by 2028, via improved infrastructure and streamlined checkpoints.
- 3.2.3. Cold-Chain Expansion:** Add at least 30,000 MT of new cold storage capacity and 50 refrigerated trucks by 2030, ensuring preservation of agri-produce, fisheries, and horticulture goods.
- 3.2.4. Multimodal Shift:** Increase rail + inland waterway share of freight by developing 2 major multimodal logistics parks (MMLPs) and integrating river transport (Brahmaputra, Barak) into the logistics chain.
- 3.2.5. Employment Generation:** Create 20,000 direct and indirect jobs in the logistics and warehousing sector by 2030, with emphasis on local youth and women participation.

4. Definitions

4.1. Logistics

‘Logistics’ means Transportation & handling of goods between points of production and consumption, storage, value addition and allied services. The logistics infrastructure comprises of nodes and connections, more recognizable as ports, stations, Multimodal Logistics Parks (MMLPs), warehouses, and other business premises, connected by roads, railways, shipping, inland waterways, air routes, pipelines, etc., that are used by a wide range of carriers. This system is operated under a framework through a workforce with a wide range of knowledge of skills and technologies.

4.2. Logistics Sector

For the purposes of this Policy, “Logistics Sector” means all activities, services, undertakings and infrastructure relating to the movement, storage, handling and management of goods and cargo by any mode of transport and includes, without limitation:

- a. Freight transportation by road, rail, inland waterways, coastal shipping and air cargo;
- b. Storage and preservation facilities, including warehouses, cold storages, silos, container freight stations, inland clearance depots and multi-temperature / multi-modal storage facilities;
- c. Cargo handling and material-handling operations, including packing, crating, unitization, labelling, loading, unloading, cross-docking and transshipment.
- d. Logistics services such as third-party and fourth-party logistics (3PL/4PL), freight forwarding, customs clearance and brokerage, consolidation/deconsolidation, last-mile delivery, inventory and supply-

chain management, reverse logistics and related value-added services (for example, kitting, labelling, quality inspection and light assembly);

- e. Supporting infrastructure and facilities, including container yards, truck terminals, inter-modal transfer facilities, logistics parks, multi-modal logistics nodes and IT-enabled logistics platforms; and ancillary, professional and technology services necessary for the operation, management, facilitation or regulation of the foregoing activities, including but not limited to freight-management software, tracking and visibility services, training and certification centres, and customs/compliance advisory services.

4.3. 'Unit' means any logistics infrastructure project established in the State of Assam and it includes Multimodal Logistics Parks, Logistics Parks, Mini Logistics Parks and Warehouses. However, this shall not include any entity in which the Government of Assam or any agency thereof holds more than 50% equity stake or controlling interest.

4.4. Multimodal Logistics Park (MMLP)

For the purpose of this Policy, Multi Modal Logistics Park or "MMLP" means a planned integrated logistics complex of not less than 50 (fifty) acres with dedicated infrastructure to enable transfer of freight by at least 2 (two) modes of transport (for example, road-rail or road-inland waterway). Such MMLP shall be equipped with essential utilities such as reliable power, potable water, sewage and drainage systems, firefighting infrastructure, an efficient internal road network, and adequate truck parking and container handling areas. It will serve as an integrated hub offering storage, distribution, inter-modal transfer, and value-added logistics services, with supporting facilities like rail sidings, on-site terminals, container yards, multimodal transfer points, and inland waterway jetties to enable seamless freight movement.

4.4.1. Eligibility for Incentives - Multimodal Logistics Park (MMLP)

An MMLP shall be eligible for incentives under this Policy only if it satisfies the following conditions at the time of claim:

- (a) the area under MMLP shall not be less than 50 (fifty) acres; and
- (b) the project shall demonstrate a minimum Fixed Capital Investment of ₹50 (fifty) Crore; and
- (c) the MMLP shall provide warehouse facilities having a carpet area of not less than 3 (three) lakh square feet; and
- (d) For every additional acre of land beyond 50 (fifty) acres, the project shall provide an additional 6 (six) thousand square feet of carpet area of warehouse on a pro-rata basis.

4.4.2. Recognition by Central Agencies

MMLPs recognised by the Ministry of Road Transport & Highways (MoRTH) or the National Industrial Corridor Development Corporation (NICDC) shall be eligible for incentives under this Policy, subject to fulfilment of the eligibility criteria specified herein and any additional conditions that the Nodal Agency may specify.

4.5. Logistics Park

For the purposes of this Policy, “Logistics Park” means a planned integrated complex of not less than 20 (twenty) acres, that provides distribution, storage, inter-modal transfer and value-added logistics services, typically comprising dry and cold warehouses, container yards, truck terminals, administrative offices, worker accommodation, security infrastructure, designated truck parking, reliable utilities, firefighting systems, and an internal road network ensuring safe and efficient circulation within the premises.

4.5.1 Eligibility for Incentives - Logistics Park

A Logistics Park shall be eligible for incentives under this Policy only if it satisfies the following conditions at the time of claim:

- a. the area under Logistics Park shall not be less than 20 (twenty) acres; and
- b. the project shall demonstrate a minimum Fixed Capital Investment of ₹20 (twenty) Crore; and
- c. the Logistics Park shall provide warehouse facilities of not less than 1,20,000 (one lakh twenty thousand) square feet carpet area; and
- d. For every additional acre of land beyond 20 (twenty) acres, the project shall provide an additional 6 (six) thousand square feet of carpet area of warehouse on a pro-rata basis.

4.6. Mini Logistics Park

For the purposes of this Policy, a “Mini Logistics Park” means a planned integrated complex of not less than 10 (ten) acres, providing storage, distribution, last-mile consolidation and value-added logistics services, with facilities such as dry warehouses, container/yard space, truck parking, administrative offices, worker accommodation, security infrastructure, reliable utilities, firefighting systems, drainage facilities and an internal road network ensuring safe and efficient cargo handling and circulation.

4.6.1 Eligibility for Incentives - Mini Logistics Park

A Mini Logistics Park shall be eligible for incentives under this Policy only if it satisfies the following conditions at the time of claim:

- a. the area under Mini Logistics Park shall not be less than 10 (ten) acres; and

- b. the project shall demonstrate a minimum Fixed Capital Investment of ₹10 (ten) Crore or such other threshold as may be prescribed by the Nodal Agency; and
- c. the project shall provide warehouse facilities of not less than 60 (sixty) thousand square feet carpet area; and
- d. For every additional acre of land beyond 10 (ten) acres, the project shall provide an additional 6 (six) thousand square feet of carpet area of warehouse on a pro-rata basis.

4.7. Warehouse

For the purposes of this Policy, "Warehouse" means a building, silo or other purpose-built structure for the storage and preservation of goods and shall include cold storages (temperature-controlled warehouses) and automated warehouses employing Automated Storage and Retrieval Systems (ASRS), robotics or similar mechanised systems.

4.7.1 Eligibility for Incentives - Warehouse

A Warehouse shall be eligible for incentives under this Policy only if it satisfies the following conditions at the time of claim:

- a. the area under the Warehouse shall not be less than 5 (five) acres; and
- b. Warehouse shall demonstrate a minimum Fixed Capital Investment of ₹7 (Seven) Crore to be eligible for incentives under this Policy, and
- c. Warehouse shall have a carpet area of not less than 40 (forty) thousand square feet.

4.8. Fixed Capital Investment

Fixed Capital Investment or "FCI". For the purposes of this Policy, "Fixed Capital Investment" (FCI) means the total capital expenditure incurred by the Applicant/Developer directly on the acquisition, erection, installation and commissioning of immovable and tangible fixed assets required to establish and operate the project, excluding the cost of land and development cost thereof.

4.8.1. Inclusions

FCI includes, the following capital items and costs provided these are directly attributable to the project and capitalised in the project accounts:

1. Buildings and civil works (warehouse sheds, offices, canteens, boundary walls, compound finishing)
2. Plant and machinery for loading and unloading (new and unused), equipment, tools and their insurance, packing, freight and handling charges up to the project site.

3. Internal infrastructure and utilities up to the point of supply within the premises (internal roads, storm/drainage works, internal water distribution, sewerage, firefighting systems, captive transformers/switchgear).
4. Storage yards, container handling equipment, cranes, racking and automated material handling systems (including ASRS) capitalised as fixed assets.
5. Civil works and equipment for rail siding, jetties or other inter-modal transfer infrastructure where part of the project.

4.8.2. Exclusions (non-exhaustive)

FCI shall not include:

1. Cost of acquiring land (purchase price of land, land lease premium, ground rent) and cost of development of land
2. Working capital and inventory (raw materials, packing, consumables), routine operating expenses, salaries and overheads.
3. Refundable deposits, performance/utility/damage/security deposits and advance payments refundable to the applicant.
4. Revenue expenditure such as routine repairs, maintenance, replacements, fuel or consumables.
5. Taxes, duties or charges that are refundable or claimable as input credit (to the extent they are refundable).
6. Costs related solely to marketing, business development, or other non-capital promotional activities.

Further details in regard to FCI shall be laid down in the operative guidelines

5. Fiscal Incentive Framework

5.1. Incentives for eligible MMLPs

- 5.1.1. An MMLP that meets the Policy's eligibility criteria for incentives as specified in Clause 4.4.1. shall be eligible for the following incentives
- 5.1.2. **Capital Investment Subsidy:** MMLP shall be eligible for Capital Subsidy of 30% (thirty percent) of Eligible Fixed Capital Investment (FCI), subject to a maximum subsidy of ₹20 (twenty) Crore. The subsidy shall be disbursed in 5 (five) equal annual instalments over a period of 5 (five) years from the date of commissioning of the project.
- 5.1.3. **Stamp Duty Reimbursement:** The State shall reimburse 100% (one hundred percent) of stamp duty actually paid on execution of deeds/ instruments pertaining to the land for the project, subject to a maximum of ₹ 50 (fifty) Lakh.
- 5.1.4. **Term Loan Interest Subsidy:** The State shall provide Interest subsidy of 2% on the term loan for a period of five years, subject to a ceiling of ₹ 10 (ten) Lakh

per financial year. Such Interest subsidy shall be available only on term loans availed from Banks or Financial Institutions on the outstanding principal amount for the claim period and subject to the condition that such term loan is availed for capital expenditure of the project.

- 5.1.5. Claims must be supported by audited cost statements, invoices and commissioning certificates and are subject to site verification by the Nodal Agency.

5.2. Incentives for eligible Logistics Park

- 5.2.1. A Logistics Park that meets the Policy's eligibility criteria for incentives as specified in Clause 4.5.1. shall be eligible for the following incentives

- 5.2.2. **Capital Investment Subsidy:** Logistics Park shall be eligible for Capital Subsidy of 30% (thirty percent) of Eligible Fixed Capital Investment (FCI), subject to a maximum subsidy of ₹15 (fifteen) Crore. The subsidy shall be disbursed in 5 (five) equal annual instalments over a period of 5 (five) years from the date of commissioning of the project.

- 5.2.3. **Stamp Duty Reimbursement:** The State shall reimburse 100% (one hundred percent) of stamp duty actually paid on execution of deeds/ instruments pertaining to the land for the project, subject to a maximum of ₹ 30 (thirty) Lakh.

- 5.2.4. **Term Loan Interest Subsidy:** The State shall provide Interest subsidy of 2% on the term loan for a period of five years, subject to a ceiling of ₹6 (Six) Lakh per financial year. Such Interest subsidy shall be available only on term loans availed from Banks or Financial Institutions on the outstanding principal amount for the claim period and subject to the condition that such term loan is availed for capital expenditure of the project.

- 5.2.5. Claims must be supported by audited cost statements, invoices and commissioning certificates and are subject to site verification by the Nodal Agency.

5.3. Incentives for eligible Mini Logistics Park

- 5.3.1. A Mini Logistics Park that meets the Policy's eligibility criteria for incentives as specified in Clause 4.6.1. shall be eligible for the following incentives.

- 5.3.2. **Capital Investment Subsidy:** Mini Logistics Park shall be eligible for Capital Subsidy of 30% (thirty percent) of Eligible Fixed Capital Investment (FCI), subject to a maximum subsidy of ₹10 (ten) Crore. The subsidy shall be disbursed in 5 (five) equal annual instalments over a period of 5 (five) years from the date of commissioning of the project.

- 5.3.3. **Stamp Duty Reimbursement:** The State shall reimburse 100% (one hundred percent) of stamp duty actually paid on execution of deeds/ instruments pertaining to the land for the project, subject to a maximum of ₹20 (twenty) Lakh.

5.3.4. Term Loan Interest Subsidy: The State shall provide Interest subsidy of 2% on the term loan for a period of five years, subject to a ceiling of ₹4 (four) Lakh per financial year. Such Interest subsidy shall be available only on term loans availed from Banks or Financial Institutions on the outstanding principal amount for the claim period and subject to the condition that such term loan is availed for capital expenditure of the project.

5.3.5. Claims must be supported by audited cost statements, invoices and commissioning certificates and are subject to site verification by the Nodal Agency.

5.4. Incentive for eligible Warehouses

5.4.1. A Warehouse that meets the Policy's eligibility criteria for incentives as specified in Clause 4.7.1. shall be eligible for the following incentives

5.4.2. **Capital Investment Subsidy:** Warehouse shall be eligible for Capital Subsidy of 30% (thirty percent) of Eligible Fixed Capital Investment (FCI), subject to a maximum subsidy of ₹7.5 Cr (Seven Crore fifty lakhs). The subsidy shall be disbursed in 5 (five) equal annual instalments over a period of 5 (five) years from the date of commissioning of the project.

5.4.3. **Stamp Duty Reimbursement:** The State shall reimburse 100% (one hundred percent) of stamp duty actually paid on execution of deeds/ instruments pertaining to the land for the project, subject to a maximum of ₹ 10 (ten) Lakh.

5.4.4. **Term Loan Interest Subsidy:** The State shall provide Interest subsidy of 2% on the term loan for a period of five years, subject to a ceiling of ₹2 (two) Lakh per financial year. Such Interest subsidy shall be available only on term loans availed from Banks or Financial Institutions on the outstanding principal amount for the claim period and subject to the condition that such term loan is availed for capital expenditure of the project.

5.4.5. Claims must be supported by audited cost statements, invoices and commissioning certificates and are subject to site verification by the Nodal Agency.

5.5. Additional Incentives

5.5.1. Land Conversion Incentive

Eligible units shall be entitled to reimbursement of 50% of the premium paid for change in classification of land for logistics use.

5.5.2. Capital Green Top-up

Units that capitalise green capex — including on-site renewable generation (solar/wind/biomass), battery energy storage systems, EV charging infra, building energy-efficiency capital works (IGBC/LEED measures capitalised), rainwater harvesting and storage, STP/ZLD and water-recycling infrastructure can avail 15% of verified green capex as a one-time capital top-up, subject to

the following limits per project: MMLP ₹50 (fifty) Lakh; Logistics Park ₹30 (thirty) Lakh; Mini Logistics Park ₹20 (twenty) Lakh; Warehouse ₹10 (ten) Lakh.

6. Policy Implementation and Governance

To ensure effective execution of the policy, the following institutional and process framework is established:

6.1. Nodal Agency (Assam Logistics Mission – ALM)

The Assam Logistics Mission (ALM), functioning under the administrative control of the Commissioner of Industries & Commerce, shall serve as the single point of contact for all investors under this policy, facilitating end-to-end support including registration, compliance, and disbursement of incentives.

Functions of the ALM:

- I. **Project Appraisal:** Receive and evaluate project applications in accordance with the policy framework and prepare detailed appraisal notes for consideration and approval by the State Logistics Committee (SLC).
- II. **Policy Guidelines:** The ALM shall prepare detailed operational guidelines, FAQs required for effective implementation of the policy and place them before SLC for approval.
- III. **Investor Support:** Provide proactive assistance and handholding to investors by facilitating time-bound statutory clearances and approvals through the Assam Single Window System.
- IV. **Monitoring & Reporting:** Maintain dashboard on key performance indicators (KPIs) for each approved unit and report quarterly to the State Logistics Committee (SLC).

6.2. State Logistics Committee:

A State Logistics Committee (SLC) shall be constituted with the following members, viz:

Position	Role
Sr. most Secretary to the Govt. of Assam, Industries, Commerce & PE Department.	Chairman
Senior Most Secretary or his representative not less than the rank of Secretary to the Govt. of Assam, Finance Department	Member
Senior Most Secretary or his representative not less than the rank of Secretary to the Govt. of Assam, Revenue and DM Department	Member
Senior Most Secretary or his representative not less than the rank of Secretary to the Govt. of Assam, Transport Department	Member
Senior Most Secretary or his representative not less than the rank of Secretary to the Govt. of Assam, PWD-R Department	Member

Position	Role
Chief General Manager, NF Railway or his/her representative	Member
Regional Director, Customs or his/her representative	Member
Managing Director, APDCL or his/her representative	Member
Managing Director, AIDC Ltd or his/her representative	Member
Representative from APEDA or his/her representative	Member
Commissioner of Industries & Commerce, Assam	Member Convenor

Functions of the SLC

- I. Incentive Approval:** Examine and approve eligible project proposals with fixed capital investment up to ₹200 crore:

Provided that for proposals with such investment exceeding ₹200 crore, SLC shall examine and recommend such proposal to the Empowered Committee (EC) for final approval.

II. Policy Implementation

The Committee shall oversee the smooth implementation of the policy. It shall notify detailed guidelines for execution and provide clarifications in case of interpretational issues.

III. Inter-Department Coordination

The Committee shall coordinate with relevant State Government departments to ensure transparency, streamline implementation and prevent fraudulent or ineligible claims under the policy.

IV. Co-opt additional member(s)

The SLC shall have the discretion to co-opt additional member (s) from relevant departments, agencies and sectors, as deemed appropriate and may also invite individuals as permanent invitees to contribute to its deliberation for ensuring effective and informed decision making.

6.3. Empowered Committee (EC)

An Empowered Committee, chaired by the Hon'ble Minister, Industries, Commerce & Public Enterprises (IC&PE), Government of Assam, shall be constituted under this Policy.

The Empowered Committee (EC) shall be constituted with the following members, viz:

Position	Role
Sr. most Secretary to the Govt. of Assam, IC&PE Department	Member Secretary
Sr. most Secretary to the Govt. of Assam, Finance Department	Member
Sr. most Secretary to the Govt. of Assam, Transport Department	Member
Sr. most Secretary to the Govt. of Assam, Power Department	Member
Sr. most Secretary to the Govt. of Assam, Revenue & Disaster Management Department	Member
Sr. most Secretary to the Govt. of Assam, Environment & Forest Department	Member
Commissioner, Industries & Commerce, Govt. of Assam	Member

Functions of the EC

- I. **Incentive Approval:** Examine and approve project proposals with eligible fixed capital investment exceeding ₹200 crore.
- II. **Policy Oversight:** Examine policy-related matters connected to the logistics sector and recommend suitable amendments or measures for approval of the State Cabinet.
- III. **Strategic Guidance:** Provide directional input to position Assam as the North-East's logistics gateway in alignment with national policies.
- IV. **Issue Resolution:** Resolve interdepartmental bottlenecks and ensure time-bound facilitation of land, power, environment, and regulatory approvals.
- V. **Impact Review:** Review policy progress annually, examine outcomes in terms of investments and job creation, and recommend mid-course corrections where necessary.

6.4. Application & Approval Process

- **Registration:** Investors must register their intent with ALM prior to or within 6 months of commencement of project construction to avail benefits. ALM issues provisional approval stating all eligible incentives for which the project is registered.
- **Claim Procedure:** For each incentive, the procedure varies:

- *Stamp Duty:* At time of land registration, the investor uses ALM provisional approval to register with duty exemption. ALM countersigns that process.
- *Capital Subsidy:* After project commences operations (COD), investor submits CA-certified cost details to ALM. ALM evaluates (involves physical inspection by a team). ALM puts up case to SLC. Subsidy released from Industries Dept budget to the project's bank account.
- *Interest subvention:* Yearly, upon proof of payment of interest (bank certificate), ALM sanctions an eligible amount to project.

6.5. Monitoring & compliance

Each eligible unit shall submit an Annual Progress Report to ALM for 5 years post-commencement, detailing operations (throughout, employment, etc.). This will help gauge policy effectiveness.

6.6. Physical inspections

ALM or DICC officers may conduct sample inspections to verify that the project is operational and the assets for which the subsidy is given are in place. For large incentives, third-party verification (TPVA) may be done.

6.7. Institutional setup

Within 1 (one) month of notifying this policy, the Government shall constitute the EC, SLC and set up the ALM.

6.8. General terms and conditions (including Clawback)

- **Lock-in Period:** Eligible units shall maintain continuous operations in Assam for a minimum period of five (5) years from the date of commencement of commercial operations or from the date of availing the last incentive, whichever is later.
 - If it is established that a unit has obtained incentive(s) by misrepresenting/suppressing an essential fact, furnishing of false information, the unit has to refund the entire grant or incentive availed with interest of 15% per annum. It will also be liable for criminal proceedings.
 - In the event of premature closure or breach of policy conditions, the unit shall be liable to refund all incentives availed under this Policy, together with interest at 15% per annum and such amount shall be recoverable as an arrear of land revenue.
- **Asset disposal:** The fixed assets created with capital subsidy cannot be sold or transferred within 5 years without permission of SLC. If sale is to another eligible entity who continues operations, SLC may allow without clawback; otherwise, proportional subsidy recovery will be done.

- **Misuse and misrepresentation:** Any misuse of incentives or misrepresentation of facts will lead to immediate cancellation of incentives and blacklisting of the unit (and its promoters) from any state schemes in future. The amount wrongfully availed will be recoverable as arrears of land revenue.
- **Force majeure:** If a unit is unable to fulfill conditions (like delayed project commissioning or temporary closure) due to force majeure events (natural disaster, pandemic, etc.), it may make a representation to SLC. SLC can grant relief such as extension of commencement deadline or hold on clawback, as deemed appropriate.
- **Stacking with other schemes:** Units must provide an undertaking listing all incentives availed from different sources. If later found they claimed from two sources for same component (beyond allowed limits), the state will adjust/recover the excess.
- **Amendment & interpretation:** The Government of Assam reserves the right to amend any provision of this policy for clarity or in public interest, during its tenure. In case of any doubt in interpretation, the decision of the IC&PE Department, based on EC's recommendation, shall be final and binding.
- **Sunset clause:** No new units will be registered under this policy after its 5-year validity, unless extended by government. However, units already registered will continue to receive committed incentives for the stipulated periods beyond the policy expiry.
- No interest on account of delay in incentive payment can be claimed by the eligible units.

6.9. **Grievance redressal**

The Assam Ease of Doing Business Portal was developed by the State Single Window Agency under EoDB Act. ALM shall ensure that robust Know Your Approval and Know Your Incentive modules for logistics sector is reflected in the portal. A logistics sector grievance redressal system at par with existing system for Single Window System will be developed which will ensure a robust feedback mechanism from the private sector.

6.10. **Land bank support to the logistics sector**

Any Industrial Park developed by AIIDC, AIDC and ASIDC in the State shall earmark 15% of its land for development of Logistics Infrastructure including MMLP, Logistics Park, Mini Logistics Park and Warehouses. The same shall be applicable for existing industrial infrastructure under these corporations.

6.11. Support/priority in Land conversion

As Government of Assam, through this policy, has accorded logistics as priority sector, Department of Revenue and Disaster Management shall prioritize conversion of land wherever required for setting-up of logistics facility.

6.12. Land for State Transmission/Distribution Utility

In order to ensure stable power supply in the Logistics Infrastructure as mentioned in this policy, necessary power distribution infrastructure will be required. For this purpose, adequate land shall be earmarked and provided to State Transmission/Distribution Utility.

6.13. Rights of the State Government

- Industries, Commerce and Public Enterprises Department, Government of Assam reserves the right to amend any provision(s) including amendment or withdraw any of the incentives/subsidies as and when necessary in public interest
- Industries, Commerce and Public Enterprises Department, Government of Assam reserves the right to review the matter regarding sanction/disbursement of subsidies/incentives to the eligible MMLP, LP, Mini LP and Warehouse project(s) and in this connection, the State Government's decision shall be final and binding.
- Industries, Commerce and Public Enterprises Department, Government of Assam, reserves the right to make/amend the necessary guidelines for implementation of this policy as and when required.