



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 542 দিশপুৰ, বৃহস্পতিবাৰ, 10 ছেপ্টেম্বৰ, 2026, 19 ভাদ, 1948 (শক)

No. 542 Dispur, Thursday, 10th September, 2026, 19th Bhadra, 1948 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

INDUSTRIES, COMMERCE & PUBLIC ENTERPRISE DEPARTMENT

NOTIFICATION

The 8th September, 2026

ECF. No. 817485/135.- The Governor of Assam is pleased to approved the "Operational Guidelines" for Customized Incentives under the Industrial and Investment Policy of Assam, 2019 (as amended), with immediate effect and shall remain in force until further Orders. These Operational Guidelines shall be applicable only to Mega projects approved and Memoranda of Understanding (MoUs) executed during the Policy Period, as extended from time to time by the Government.

The said Operational Guidelines, appended to this Notification, shall form an integral part of this Notification.

JOHN BERCHMANS EKKA,

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

CHAPTER- 1**GENERAL****1.1 INTRODUCTION:-**

These operational guidelines have been framed in accordance with Clause- 20.0 of the Industrial and Investment Policy of Assam 2019 (as amended) for customized incentives to the Mega Project Units.

1.2 DEFINITIONS:-

- 1) **Mega Unit** means a unit where the minimum investment is Rs 100 Crores and number of permanent employment generated is 200 numbers, unless otherwise relaxed by the State Government of Assam through appropriate Cabinet decision.
- 2) **Fixed Capital Investment** means the investment in fixed assets determined in accordance with IIPA 2019 (as amended), unless otherwise approved by the State Government of Assam through appropriate Cabinet decision for Mega Units receiving customized incentives.

1.3 TERMS & CONDITIONS:-

- 1) The terms and conditions as per the Memorandum of Understanding (MoU) signed between Government of Assam and the Mega Industries will be taken into consideration for grant of Eligibility Certificate and Customized Incentives.
- 2) Any payments made in cash for any transaction shall be treated as ineligible amount for investment.
- 3) Eligible Fixed Capital Investment (FCI) shall be restricted to investments made on or after the date specified in the Memorandum of Understanding (MoU) and up to the Date of Commencement of Commercial Production/Operations.
- 4) A Mega Unit shall be eligible to apply for the grant of an Eligibility Certificate for customized incentives only upon fulfilling a minimum Fixed Capital Investment of ₹100 crore and creating at least 200 permanent employment positions, unless the minimum employment requirement is relaxed by the State Government through appropriate Cabinet decision in deserving cases.
- 5) A Mega unit can apply for grant of Eligibility Certificate only after date of commencement of commercial production/ operations.
- 6) The date of completion of the project(s) as specified in the Memorandum of Understanding (MoU) shall be strictly adhered to by the Mega unit(s). In the event of failure to complete the project(s) within the stipulated timeline, the unit(s) shall cease to have any right, claim, or entitlement to avail the customized incentives, unless such timeline is specifically extended by the Government of Assam.
- 7) The Unit shall be operational and functional as on the date of disbursement of the Subsidy. No Subsidy shall be released unless the concerned Unit is found to be in active operation and compliant with the applicable conditions under the Policy and these Guidelines.

1.4 APPLICABILITY OF GENERAL OPERATIONAL GUIDELINES: -

- 1) Save as otherwise expressly provided in these Operational Guidelines, all provisions contained in the Operational Guidelines issued under the Industrial and Investment Policy of Assam, 2019 vide No. MI. 117/2019/235 dated 26th November, 2019 (as amended from time to time), including those relating to eligibility, application, processing, verification, sanction, disbursement, monitoring, inspection, audit, recovery of excess or wrongful claims, interpretation and all other incidental or ancillary matters, shall apply, *mutatis mutandis*, to the extent they are not inconsistent with these Guidelines.
- 2) For carrying out the purposes under these guidelines, the authorities and committees constituted under the policy shall exercise the same powers and discharge the same functions in relation to Mega Project units.
- 3) These Guidelines shall be applicable only to Mega Projects approved and Memoranda of Understanding (MoUs) executed during the Policy Period. The Industrial and Investment Policy of Assam, 2019 came into force with effect from 01 November 2019 for an initial period of five years and has subsequently been extended until further orders vide Government Notification No. ECF No. 506470/118 dated 11.09.2024. Accordingly, the eligibility and applicability of these Guidelines shall be determined with reference to the Policy Period, as extended from time to time by the Government.

CHAPTER- 2**PROCEDURE FOR ISSUE OF THE ELIGIBILITY CERTIFICATE****2.1 Submission of Application for grant of Eligibility Certificate: -**

- 1) Eligible units will have to apply for issuance of Eligibility Certificate within 12(Twelve) months from the date of commencement of commercial production or date of signing of Memorandum of Understanding (MoU), whichever is later, through online mode for availing the incentives as approved by the Cabinet of State Government and recorded in Memorandum of Understanding.
- 2) The incentives as per the MoU signed cannot be claimed unless the Eligibility Certificate has been issued under the policy by the implementing agency concerned and the unit has complied with the stipulation/ conditions of Eligibility Certificate to the satisfaction of the competent authority.

2.2 Process for grant of Eligibility Certificate: -

- 1) Applications for issuance of Eligibility Certificates in respect of Mega Units shall be processed in accordance with the procedure specified under the Operational Guidelines notified vide No. MI.117/2019/235 dated 26th November, 2019, subject to the requirement of an independent third-party evaluation. For this purpose, the General Manager of the concerned District Industries & Commerce Centre shall forward the application, together with all supporting documents, to the North Eastern Development Finance Corporation Ltd. (NEDFi), Guwahati, or to any other agency as may be designated by the Government of Assam. The evaluation report submitted by such agency shall form part of the records and shall be made mandatory while processing the application for issuance of the Eligibility Certificate. The lowest recommendation of eligible Fixed Capital Investment shall be considered by the Committees while issuing the Eligibility Certificate.
- 2) In cases where a Mega Unit has been granted customized incentives under the Industrial and Investment Policy of Assam (IIPA), 2019 (as amended), in addition to incentives under one or more other policies of the Government of Assam, the Eligibility Certificate shall be issued only under IIPA, 2019 (as amended). Such Eligibility Certificate shall be deemed valid for the purpose of availing incentives under all such approved policies.

CHAPTER- 3**PROCEDURE FOR CLAIMING VARIOUS CUSTOMISED INCENTIVE CLAIMS****3.1 Submission of Application for Capital Subsidy Claims: -**

- 1) The relevant Clause of the Capital subsidy is given at Memorandum of Understanding executed between the concerned Mega Unit and Government of Assam under the provision of the Industrial and Investment Policy of Assam, 2019 (As amended).
- 2) The application for claiming Capital Subsidy is at **Form:13.0** and Check list is at **Form:13.1**
- 3) The format of recommendation of General Manager, District Industries & Commerce Centre for Capital Subsidy is at **Form:13.2**.
- 4) The eligible unit shall submit its claim within 6 (months) from the issue of Eligibility Certificate or date of notification of these guidelines, whichever is later.

3.2 Subsidy on Drawl of Power Line or Door Step Power: -

- 1) The relevant Clause of the subsidy on Drawl of Powerline or Door Step Power is given at Memorandum of Understanding executed between the concerned Mega Unit and Government of Assam under the provision of the Industrial and Investment Policy of Assam, 2019 (As amended).
- 2) The application for claiming subsidy on Drawl of Powerline or Door Step Power is at **Form:14.0** and Check list is at **Form:14.1**
- 3) The format of recommendation of General Manager, District Industries & Commerce Centre for Drawl of Powerline or Door Step Power Subsidy is at **Form:14.2**.
- 4) The eligible unit shall submit its claim within 6 (months) from the issue of Eligibility Certificate or date of notification of these guidelines, whichever is later.

3.3 Productivity Linked Incentives under Industrial and Investment Policy of Assam, 2019 (as amended)

The Operational Guideline for Productivity Linked Incentives (PLI) to ethanol units under Ethanol Blended Petrol Program (EBP) shall be governed by the notification no. E-776690/8 dated 15th June, 2026.

3.4 Reimbursement / Exemption on Electricity Duty: -

- 1) The relevant Clause of Reimbursement / Exemption on Electricity Duty is given at Memorandum of Understanding executed between the concerned Mega Unit and Government of Assam under the provision of the Industrial and Investment Policy of Assam, 2019 (As amended).
- 2) The application for claiming Reimbursement / Exemption on Electricity Duty is at **Form:15.0** and Check list is at **Form:15.1**.
- 3) The format of recommendation of General Manager, District Industries & Commerce Centre for Reimbursement / Exemption on Electricity Duty is at **Form:15.2**
- 4) The eligible unit shall submit its claim on an annual basis in respect of each financial year, within 6 (six) months from the end of the claim period, or within 6 (months) from the issue of Eligibility Certificate or date of issue of these guidelines, whichever later.

3.5 Reimbursement / Exemption on Various Other Subsidies / Incentives as per the Memorandum of Understanding executed between the concerned Mega Unit and the Government of Assam

- 1) Any subsidy, incentive, reimbursement, exemption, concession, or other benefit not specifically covered under the preceding provisions but provided for under the Memorandum of Understanding executed between the concerned Mega Unit and the Government of Assam, in pursuance of the provisions of the Industrial and Investment Policy of Assam, 2019 (as amended) may be claimed by the eligible Mega Unit.
- 2) Such claims shall be examined and processed in accordance with the terms and conditions of the Memorandum of Understanding, the Industrial and Investment Policy of Assam, 2019 (as amended), the relevant Cabinet approval(s), and any guidelines or procedures approved by the State Level Committee (SLC) from time to time.
- 3) The Government of Assam, in the Industries, Commerce & Public Enterprise Department, in consultation with the Finance Department and other concerned Departments, as applicable, may prescribe such procedure, documentation requirements, timelines and other conditions as may be necessary for the processing and sanction of claims, which shall be duly complied with by the concerned Mega Unit.

Form:13.0**Claim application for Capital Subsidy as per Memorandum of Understanding**

1	Name of the Industrial Unit			
	i. Factory Address			
	ii. Registered Address			
	iii. GSTIN			
2	Date of execution of MoU			
3	Details of Capital Subsidy as per MoU			
	i. Percentage of FCI eligible as Capital Subsidy			
	ii. Maximum Limit (in Rs)			
	iii. Period for disbursement in Years (please specify)			
4	Date and Number of Eligibility Certificate issued			
5	Details of Fixed Capital Investment (in Rs)			
	Particulars	As per CA Certificate (in Rs)	As per approval of SLC during grant of EC (in Rs)	Amount claimed for Capital Subsidy (in Rs)
	i. Land (including registration fees and stamp duty)			
	ii. Factory Building / Institutional Building (Civil Works)			
	iii. Plant and Machinery/ Equipments etc.			
	iv. Electrification			
	v. Misc. Fixed Assets			
	vi. Preliminary & Pre-Operative Expenses			
	TOTAL			
6	Amount of Capital Subsidy claimed (in Rs)			
7	Bank Account Details			
	i. Name of Bank and Branch			
	ii. IFSC Code			
	iii. Name of Beneficiaries as per Bank's record			
	iv. Account No.			
	v. Type of Account (SB/ CA)			

I/We hereby declare and affirm that the particulars/statements furnished above are true and correct to the best of my/our knowledge and belief. I/We further declare that I/we have not claimed, and shall not claim, any subsidy, benefit, or assistance that is ineligible under the applicable Policy or the provisions of the Memorandum of Understanding (MoU). If any statement made herein or in connection with

this claim is found to be false, incorrect, or a misrepresentation of facts, or if any ineligible claim is found to have been made, I/we shall refund to the Government the entire amount of subsidy granted, along with interest, penalties or any other dues as specified under the Policy, the MoU, or applicable law.

Place: Signature of the applicant(s)

Date: Status in relation to the unit:

Form:13.1

Checklist of documents for Capital Subsidy as per Memorandum of Understanding

Self-certified copies of the following are required to be submitted.

- 1) Eligibility Certificate issued to the unit under Industrial and Investment Policy of Assam, 2019 (as amended).
- 2) Memorandum of Understanding executed between the Mega Unit with the Government of Assam.
- 3) Affidavit as per Annexure:5 and Annexure:6 of the Operational Guidelines of Industrial and Investment Policy of Assam,2019 notified vide No. MI.117/2019/235 dated 26th November 2019.
- 4) Latest NOC/Consent to Operate from Pollution Control Board (if applicable). In case, issue of NOC /Consent to Operate is delayed, the unit may furnish the Money Receipt /acknowledgement against deposit of necessary fee at PCB.
- 5) Cancelled Cheque.
- 6) Any other information / documents required by the competent authority.

Form:13.2**Enquiry Report for Capital Subsidy as per Memorandum of Understanding**

- 1) Name & Address of the Industrial Unit:
- 2) Date & No. of Eligibility Certificate granted to the Unit:
- 3) Date of Filing of Capital Subsidy Claim:
- 4) Date of Physical verification of the Unit:
- 5) Name & Designation of the Verifying Officer:
- 6) Employment Status (*in case of deviation from Employment Certificate*):
- 7) Functioning Status of the Unit (Yes/ No):
- 8) Recommendation of Eligible FCI

Particulars	As per CA Certificate (in Rs)	As per approval of SLC during grant of EC (in Rs)	Amount claimed for Capital Subsidy (in Rs)	Amount recommended for Capital Subsidy (in Rs)	Remarks, if deviated in Column-5 from Column-3
1	2	3	4	5	6
i. Land (including registration fees and stamp duty)					
ii. Factory Building / Institutional Building (Civil Works)					
iii. Plant and Machinery/ Equipments etc.					
iv. Electrification					
v. Misc. Fixed Assets					
vi. Preliminary & Pre-Operative Expenses					
TOTAL					
Amount of Capital Subsidy recommended (in Rs) with annual ceiling	Recommended for sanction and disbursement of Capital Subsidy of Rs. (Rupees only), to be released in equal annual installment(s) as provided under the applicable Policy and the provisions of the Memorandum of Understanding (MoU).				

Comments of the General Manager

Certified that I have examined each and every particular furnished by the claimant, M/S....., along with all the Annexure /relevant documents furnished with the claim and found them to be correct and beyond any reasonable doubt. I have also personally visited the unit on and found that the Unit to be Functioning.

Signature and Seal
General Manager, DICC

Form:14.0**Claim application for Subsidy on Drawl of Powerline or Door Step Power as per Memorandum of Understanding**

1	Name of the Industrial Unit	
	i. Factory Address	
	ii. Registered Address	
	iii. GSTIN	
2	Date of execution of MoU	
3	Details of subsidy on Drawl of Powerline Subsidy/ Door Step as per MoU	
	i. Incentive approved in MoU (in terms of percentage of cost)	
	ii. Maximum Limit (in Rs)	
4	Date and Number of Eligibility Certificate issued	
5	Cost incurred by (in Rs)	
	(i) Self (eligible for reimbursement)	
	(ii) APDCL (ineligible for reimbursement)	
	(iii) AEGCL (ineligible for reimbursement)	
	Total	Total:
6	(i) Cost incurred by claimant on Drawl of Powerline/ Door Step Power (in Rs) [Refer 5(i)]	
	(ii) Amount of subsidy on Drawl of Powerline Subsidy/ Door Step power Subsidy claimed (in Rs) [X % of 6(i) above] (the percentage X shall be as per approval of Hon'ble Cabinet and as per MoU. For door step power, the X shall be considered as 100% for door step power)	
7	Bank Account Details	
	i. Name of Bank and Branch	
	ii. IFSC Code	
	iii. Name of Beneficiaries as per Bank's record	
	iv. Account No.	
	v. Type of Account (SB/ CA)	

I/We hereby declare and affirm that the particulars/statements furnished above are true and correct to the best of my/our knowledge and belief. I/We further declare that I/we have not claimed, and shall not claim, any subsidy, benefit, or assistance that is ineligible under the applicable Policy or the provisions of the Memorandum of Understanding (MoU). If any statement made herein or in connection with this claim is found to be false, incorrect, or a misrepresentation of facts, or if any ineligible claim is found to have been made, I/we shall refund to the Government the entire amount of subsidy granted, along with interest, penalties or any other dues as specified under the Policy, the MoU, or applicable law.

Place:

Signature of the applicant(s)

Date:

Status in relation to the unit:

Form:14.1**Checklist of documents for Drawl of Powerline/ Door Step power Subsidy as per Memorandum of Understanding**

Self-certified copies of the following are required to be submitted.

- 1) Eligibility Certificate issued to the unit under Industrial and Investment Policy of Assam, 2019 (as amended).
- 2) Memorandum of Understanding executed between the Mega Unit with the Government of Assam.
- 3) Affidavit as per Annexure: 5 and Annexure: 6 of the Operational Guidelines of Industrial and Investment Policy of Assam, 2019 notified vide No. MI.117/2019/235 dated 26th November 2019.
- 4) Statement for expenditure incurred on Drawl of Powerline, as per Form 2.2 of Operational Guidelines issued under the Industrial and Investment Policy of Assam, 2019 vide No. MI. 117/2019/235 dated 26th November, 2019.
- 5) Cancelled Cheque.
- 6) Any other information / documents required by the competent authority.

Form:14.2**Enquiry Report for Drawl of Powerline / Door Step Power Subsidy as per Memorandum of Understanding**

- 1) Name & Address of the Industrial Unit:
- 2) Date & No. of Eligibility Certificate granted to the Unit:
- 3) Date of Filing of Drawl of Powerline/Door step power Subsidy Claim:
- 4) Date of Physical verification of the Unit:
- 5) Name & Designation of the Verifying Officer:
- 6) Employment Status (*in case of deviation from Employment Certificate*):
- 7) Functioning Status of the Unit (Yes/ No):
- 8) Recommendation of Eligible amount of subsidy on Drawl of Powerline/ Door step power :-
Recommended for sanction and disbursement of Subsidy on Drawl of Powerline/ Door step power of Rs. (Rupees only), to be released in annual installment(s) as provided under the applicable Policy and the provisions of the Memorandum of Understanding (MoU).

Comments of the General Manager

Certified that I have examined each and every particular furnished by the claimant, M/S....., along with all the Annexure /relevant documents furnished with the claim and found them to be correct and beyond any reasonable doubt. I have also personally visited the unit on and found that the Unit to be Functioning.

Signature and Seal
General Manager, DICC

Form:15.0**Claim application for Reimbursement / Exemption on Electricity Duty as per Memorandum of Understanding**

1	Name of the Industrial Unit				
	i. Factory Address				
	ii. Registered Address				
	iii. Date of Commencement of Commercial Production/ Service				
	iv. GSTIN				
2	Date of execution of MoU				
3	Details of Reimbursement / Waiver on Electricity Duty Payment as per MoU executed				
	i. Percentage of reimbursement waiver on Electricity Duty				
	ii. Maximum admissible limit per annum (in Rs)				
	iii. Total limit (in Rs)				
	iv. Period of Admissibility				
4	Consumer No.				
5	Source of Generation of Power				
6	Power Generation in KVA				
7	Claim period		From Date..... To Date.....		
8	Date and Number of Eligibility Certificate issued				
9	Details of Electricity Duty Payment in accordance with Assam Electricity Duty Act, 1964 (as amended from time to time)				
	Electricity Duty Payment (Month wise)	APDCL's Bill No.	Challan No./ Payment Reference No.	Amount paid (in Rs)	Remarks (whether Exempted or paid by claimant)
	i. Month 1/ Year1				
	ii. Month 2/ Year1				
	iii. Month 3/ Year1				
	iv.				
	v.				
	vi.				
	TOTAL				
7	Amount of Reimbursement on Electricity Duty Payment claimed (in Rs)				
8	Bank Account Details				
	i. Name of Bank and Branch				
	ii. IFSC Code				
	iii. Name of Beneficiaries as per Bank's record				
	iv. Account No.				
	v. Type of Account (SB/ CA)				

I/We hereby declare and affirm that the particulars/statements furnished above are true and correct to the best of my/our knowledge and belief. I/We further declare that I/we have

not claimed, and shall not claim, any subsidy, benefit, or assistance that is ineligible under the applicable Policy or the provisions of the Memorandum of Understanding (MoU). If any statement made herein or in connection with this claim is found to be false, incorrect, or a misrepresentation of facts, or if any ineligible claim is found to have been made, I/we shall refund to the Government the entire amount of subsidy granted, along with interest, penalties or any other dues as specified under the Policy, the MoU, or applicable law.

Place: Signature of the applicant(s)

Date: Status in relation to the unit:

Form:15.1

**Checklist of documents for Reimbursement / Exemption on Electricity Duty Payment as per
Memorandum of Understanding**

Self-certified copies of the following are required to be submitted.

- 1) Eligibility Certificate issued to the unit under Industrial and Investment Policy of Assam, 2019 (as amended).
- 2) Memorandum of Understanding executed between the Mega Unit with the Government of Assam.
- 3) Affidavit as per Annexure: 5 and Annexure: 6 of the Operational Guidelines of Industrial and Investment Policy of Assam, 2019 notified vide No. MI.117/2019/235 dated 26th November 2019.
- 4) Challans / Payment reference nos. of Electricity Duty Payment for the claim period with bank statement indicating payment records.
- 5) Month wise APDCL bill for Electricity Duty for the claim period.
- 6) Cancelled Cheque.
- 7) Any other information / documents required by the competent authority.

Form:15.2

Enquiry Report for Reimbursement / Exemption on Electricity Duty Payment as per Memorandum of Understanding

- 1) Name & Address of the Industrial Unit:
- 2) Date & No. of Eligibility Certificate granted to the Unit:
- 3) Date of Filing of Subsidy Claim:
- 4) Date of Physical verification of the Unit:
- 5) Name & Designation of the Verifying Officer:
- 6) Employment Status (*in case of deviation from Employment Certificate*):
- 7) Functioning Status of the Unit (Yes/ No):
- 8) Claim Period:
- 9) Recommendation of Eligible amount of Subsidy : Recommended for sanction and disbursement of Reimbursement / Exemption on Electricity Duty Payment Subsidy of Rs. (Rupees only) for the period of to, as per the provisions of the Memorandum of Understanding (MoU).

Comments of the General Manager

Certified that I have examined each and every particular furnished by the claimant, M/S....., along with all the Annexure /relevant documents furnished with the claim and found them to be correct and beyond any reasonable doubt. I have also personally visited the unit on and found that the Unit to be Functioning.

Signature and Seal
General Manager, DICC