Scheme for assistance to industrial units in Bulk Drug Park at Jambusar, Bharuch

Government of Gujarat
Industries & Mines Department
Resolution No. IMD/RTG/e-file/9/2026/2838/G
Sachivalaya, Gandhinagar.
Dated: As Per E-sign.

Read:

1. File Approval dated 28/10/2026 for Incentives for industrial units in Bulk Drug Park, Jambusar, Bharuch
2. GR of Industries and Mines Department No. IMD/WRT/e-file/9/2026/2320/I
3. GR of Industries and Mines Department No IMD/WRT/e-file/9/2026/2211/I (Taluka classification)

Preamble

India's pharmaceutical industry is a critical pillar of national healthcare security and economic growth; however, continued dependence on imports of certain bulk drugs, APIs, and intermediates underscores the need for developing resilient domestic manufacturing capacities. The Bulk Drug Park at Jambusar, Bharuch, established under the Government of India's initiative for promotion of bulk drug manufacturing, is a project of strategic national importance aimed at strengthening self-reliance, reducing import dependence, enhancing supply chain resilience, and improving global competitiveness of the Indian pharmaceutical sector.

Gujarat being a leading pharmaceutical manufacturing hub with a robust industrial ecosystem and world-class infrastructure, is uniquely positioned to anchor this transformation. Recognizing the significant potential of the Bulk Drug Park to attract investments, generate employment, promote advanced manufacturing, and reinforce Gujarat's leadership in the pharmaceutical sector while contributing to the national objectives of Atmanirbhar Bharat, the Government of Gujarat hereby introduces the Scheme for Assistance to Industrial Units in Bulk Drug Park, Jambusar, Bharuch.

Considering that industrial units establishing manufacturing facilities in the Bulk Drug Park may have varying investment profiles and business requirements, the Government has decided to provide flexibility to such units by allowing them to avail either the dedicated Bulk Drug Park incentive package under this Resolution or the applicable incentives under the Viksit Gujarat Industrial Policy, 2026, subject to the conditions specified herein. This shall ensure that investors are able to choose the incentive structure most beneficial to their project while avoiding duplication of assistance on the same investment or expenditure.

Resolution

This Scheme will be known as assistance to industrial units in Bulk Drug Park, Jambusar, Bharuch, which shall come into force from the Date 01.10.2026 and will remain in force for 5 years. i.e., Date 30.09.2031 (Operative Period).

1. Definitions:

1.1 Industrial Undertaking: Industrial Undertaking means a legal entity such as company, partnership firm including LLP, Society, Trust, Industrial Cooperative society, or proprietary concern engaged or to be engaged in the manufacture, production, processing or job work of articles.

1.2 Micro, Small and Medium Industrial undertaking: A micro, small or medium industrial undertaking under this scheme means an industrial undertaking which has fixed capital investment made in Plant and Machinery in all the units across the country as per following:

- Micro: Less than or equal to INR 2.5 crore
- Small: More than INR 2.5 crore and less than or equal to INR 25 crore
- Medium: More than INR 25 crore and less than or equal to INR 125 crore

1.3 Large Industrial undertaking: A large industrial undertaking means an industrial undertaking in which the gross fixed capital investment made in Plant and Machinery is higher than INR 125 crores and for which an Industrial Entrepreneurs Memorandum (IEM) has been filed or amended in existing IEM or MCA21 for Project or any other license or permission as prescribed by the Government of India has been obtained.

1.4 Industrial Complex: Industrial Complex means more than one new industrial unit set up for manufacturing more than one product by an industrial undertaking at a single location.

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Moreover, if an Industrial unit sets up multiple projects at a single location and maintains separate books of account and having separately identifiable fixed capital investment, then such projects may apply separately and will be treated as an individual unit for calculation of incentive. Existing common utilities shall not be considered under eligible fixed capital investment (EFCI).

1.5 Existing Industrial Unit: An Existing Industrial Unit means an industrial project that is in production before date of initiating the expansion / diversification.

Further, a new industrial unit set up under this policy that decides to carry out expansion / diversification of existing production line during the operative period of the scheme will also be termed as existing industrial unit in reference to the expansion / diversification.

1.6 New Industrial Unit: A New Industrial Unit means a new industrial project set up by an industrial undertaking that has commenced commercial production during the operative period of the scheme, provided it satisfies the following conditions:

i. The new industrial unit should have obtained a Letter of Intent or a Letter of Approval or has filed Industrial Entrepreneur Memorandum (IEM) or amended in existing IEM for Project or any other license or permission as prescribed by the Government of India, with the Competent Authority.

ii. Any new / existing unit that decides to carry out expansion / diversification at some other premises, other than existing premises shall be considered as a "New unit".

The new project should have separately identifiable fixed capital investment. It shall have to maintain separate books of accounts. However, the new project will not lose its eligibility, if the utilities of an existing project, such as water, electricity, steam, gas, pollution control facilities etc. are utilized.

1.7 Expansion: Expansion means where an existing industrial unit increases its investment in gross fixed capital investment (excluding land) (as on the date of initiation of applied project) by at least 50% of its existing project in the same premises, of which at least 60% of investment is made in plant and machinery, and also increases its installed capacity by at least 50% of existing product(s) for which expansion is carried out. Such expansion will be eligible only if the existing industrial unit has reached the utilization of existing installed capacity at least to the extent of 75% in any one of the preceding three financial years from Date of Commencement of Commercial Production (DoCP) of applied Project.

Such expansion project should have separately identifiable fixed capital investment. However, such projects will not lose its eligibility, if the utilities of an existing project, such as for water, electricity, steam, gas, pollution control facilities etc. are utilized.

1.8 Diversification: Diversification means where an existing/New industrial unit diversifies its production line with an increased investment in gross fixed capital by at least 50% of its existing project, at the same premise, of which at least 60% of investment is made in plant and machinery.

Such diversification project should have separately identifiable fixed capital investment. However, such projects will not lose its eligibility, if the utilities of an existing project, such as for water, electricity, steam, gas, pollution control facilities etc. are utilized.

1.9 Installed Capacity: Installed Capacity means the optimum production capacity of the plant which is undergoing expansion. The installed capacity as mentioned in Appraisal report prepared by a bank or financial institution will be considered as the installed capacity. Where no such appraisal is available, the production capacity as worked out by the Industries Commissioner or by an officer authorized by him, will be considered as the installed capacity.

1.10 Gross Fixed Capital Investment of applied Project (GFCI): Gross Fixed Capital Investment of applied project means the investment made in land, building, plant and machinery, utilities, tools and equipment, and other fixed assets required to manufacture the end product.

Assets acquired and paid for during eligible investment period of the project under this scheme shall be considered for determining the gross fixed capital investment.

1.11 Eligible Fixed Capital Investment (EFCI): Eligible Fixed Capital Investment means following investment made during eligible investment period as mentioned in para-3 of this G.R.

A. New Building:

A New Building means a new building constructed, or the acquisition of a new and unused building, for the project, including administrative building. The cost of a new building shall be calculated as per the actual cost or the Schedule of Rates (SOR) of the relevant year of the R&B department of the State Government, whichever is lower.

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The cost of new buildings constructed for installation of plant and machinery, R&D activities, in-house testing facilities, storage facilities, and other buildings related to the manufacturing process, shall be considered as per the actual expenditure incurred.

Building acquired under lease or on rental basis, except GIDC sheds, will not be considered as eligible fixed capital investment. No cost incurred on acquisition of old building, or the expenditure incurred on repairing or refurbishment ofa building will be considered as eligible fixed capital investment.

B. Other Construction:

Other construction means construction such as, compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions shall be considered as per the actual cost incurred.

C. Plant and Machinery:

Plant and machinery means new plant and machinery, utilities, dies and moulds, including cost of transportation, foundation, erection, installation and electrification, capitalized under the head of plant and machinery. The electrification cost will include the cost of sub-station and transförmer installed by the industrial unit.

Plant and machinery shall also include:

I. Plant for captive power generation within the premises of industrial unit will be eligible.
II. Vehicles used for transportation only within the premises of the industrial unit, and material handling equipment exclusively used in transporting goods within such premises;
III. Plant for desalination of sea water or purification of water;
IV. Plant for pollution control measures, including facility for collection, treatment, disposal of effluent or solid/ hazardous waste;
V. Technology, Design and Drawings, Patents: The cost incurred in acquiring technology, design and drawings, patents, limited to 10% of the EFCI in Plant and Machineries.
VI. Provided that Diesel generating sets of capacity not more than 50% of the connected electric load or 25 MW, whichever is less also shall be included as Plant and Machinery.

D. Project related infrastructure:

Fixed capital investment made in the following assets/items will be considered as project related infrastructure. Direct expenditure incurred for the following items will also be considered to determine the eligibility under this head:

I. Residential colony/ dormitory housing facilities, hospital, school or sports facilities created for workers and staff, rest rooms, day care facilities / creche of the industrial unit;
II. Feeder road to the industrial unit from the nearest approach road;
III. Dedicated facilities created for carrying water, gas, raw material required by the project through pipeline;
IV. Non-refundable deposit paid to Electricity Company for transmission of electricity from the nearest sub-station;
V. Expenditure for digitization of communication network and laying of telecommunication cables;
VI. Construction of building for bank or post office, if provided by the unit free of charge will be considered as per SOR;
VII. Training Centre to train local people for employment in the project and Skill Development Centre;
VIII. Expenditure on transport facilities, such as buses, for conveyance of workers from nearby villages/ towns to the factory premises;
IX. Any other item of infrastructure as approved by the committee

If the above-mentioned Project related infrastructure components are located within the project premises, 100% of the cost incurred shall be considered as Eligible Fixed Capital Investment (EFCI). However, if such components are located outside the project premises, only 20% of the actual expenditure incurred on the above-listed infrastructure items shall be considered for the purpose of determining the final Eligible Fixed Capital Investment (EFCI).

1.12 Ineligible Capital Expenditure/ Assets: The following expenditures shall not be considered for calculating the eligible fixed capital investment:

I. Land and Land development cost.
II. Working capital
III. Goodwill
IV. Royalty
V. Preliminary and pre-operative expenses
VI. Second hand/ Leased/ Rented plant and machinery (Indigenous and/or Imported)
VII. Interest capitalized

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VIII. Power generation plant, except for captive use within premises.

IX. Rented or leased building (except GIDC)

X. Design Drawing fees, consultancy fees, supervision fees, Third Party Inspection, etc. without Technology Acquisition

XI. Independent Power Plant including renewable energy.

1.13 Term Loan: Term loan means loan sanctioned by the RBI recognized financial institutions / Banks / External Commercial Borrowings (ECB) sanctioned by overseas institutions, for the setting up of project by the industrial undertaking.

Loan from Government Financial Institutions e.g. NDDB, GSFS, HUDCO, REC, PFC, etc. will also be eligible. The Committee constituted under para 10 (a) of this resolution is empowered to grant eligibility to any other Government financial institutions, as deemed fit.

However, only the amount actually disbursed during eligible investment period against the sanctioned term loan will be considered for the incentives under the scheme. Loan availed from NBFC will not be eligible under the scheme.

1.14 Date of Commercial Production (DoCP):

In case of new industrial unit, the DoCP shall be the date of first Commercial Sale Bill of the product(s) for which the project has been set up.

In case of expansion / diversification projects, the DoCP shall be the date of first Commercial sale bill of the product(s) being manufactured by the expansion / diversification project.

1.15 Viksit Gujarat Industrial Policy 2026 and GR of Industries and Mines Department No. IMD/WRT/e-file/9/2026/2320/I dated: 08/09/2026 and No. IMD/WRT/e-file/9/2026/2630/Ch dated: 25/09/2026.

1.16 Category-wise classification of talukas under the scheme:

The classification shall be based on the provisions of Government Resolution (GR) No. IMD / MMR / e-file / 9 / 2026 / 2211 / I dated.08.09.2026

2. Eligibility

This scheme is applicable only to the units being set up within the geographical boundary of Bulk Drug Park developed by GIDC in Jambusar, Gujarat.

2.1 An industrial undertaking which commences commercial production during the operative period of the scheme will be eligible under the scheme.

2.2 An industrial undertaking that has availed any incentive for the same EFCI under any scheme of the State Government, or any agency of the State Government, shall not be eligible for incentive under this scheme, unless specifically provided.

2.3 The incentives under this Resolution shall be admissible only to the extent of the approved project parameters, capacities and utility consumption committed by the industrial undertaking at the time of application and considered by the Competent Authority while granting eligibility. No assistance shall be admissible in respect of any subsequent expansion, enhancement, augmentation or additional requirement beyond such approved parameters, unless specifically approved by the Government.

3 Eligible Investment period:

3.1 In order to be eligible for incentive under this scheme, the industrial undertaking must have commenced commercial production during the operative period of the scheme.

3.2 The consideration of investment period for eligible fixed capital investment will be, for the assets acquired and paid from date 01.01.2026. The extended time period from the date of commencement of commercial production is as specified in the below table. Such extended period shall be allowed beyond the operative period of the scheme provided that commencement of commercial production must be during the operative period of the scheme.

Extended investment time period from the date of commencement of commercial production for MSME and Large Industrial Undertakings		
1	MSME with Gross fixed capital Investment in Plant & Machinery up to INR 50 Cr.	12 months from DoCP
2	MSME with Gross fixed capital Investment in Plant & Machinery more than INR 50 Cr. up to INR 125 Cr.	18 months from DoCP
3	Large Industrial Undertaking with Gross fixed capital Investment up to INR 1,000 cr.	18 months from DoCP

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4	Large Industrial Undertaking with Gross fixed capital Investment up to INR 10,000 cr.	24 months from DoCP
5	Large Industrial Undertaking with Gross fixed capital Investment up to INR 1,00,000 cr.	36 months from DoCP
6	Large Industrial Undertaking with Gross fixed capital Investment more than INR 1,00,000 cr.	48 months from DoCP

DoCP means Date of Commencement of Commercial Production.

4. Incentive Schemes:

To promote investment and facilitate the establishment of industrial units within the Bulk Drug Park at Jambusar, Bharuch, the Government of Gujarat provides eligible industrial undertakings with flexibility in choosing the most suitable incentive framework.

Eligible units may opt for either of:

1. The incentive package under this Resolution (Assistance to Industrial Units in Bulk Drug Park, Jambusar, Bharuch), or
2. The incentives available under the prevailing Viksit Gujarat Industrial Policy, 2026, subject to the terms and conditions of the respective scheme.

An industrial undertaking shall be required to select one of the two incentive options and shall not be eligible to claim assistance for the same investment or expenditure under both schemes.

a) For industrial undertakings eligible under this Scheme and opting for incentives under the Viksit Gujarat Industrial Policy, 2026, the operative period of the said Policy shall be deemed to be extended up to the expiry of the operative period of this Scheme.

4.1 **Option 1: Bulk Drug Park Incentive Package**

4.1.1 **Capital Subsidy:**

i. Eligible industrial units shall be entitled to Capital Subsidy equivalent to 10% of Eligible Fixed Capital Investment (eFCI)

ii. In case of MSME industrial undertakings, the eligible Capital Subsidy shall be disbursed in five (5) equal annual instalments commencing from the Date of Commercial Production (DoCP), subject to a maximum of 2% of Eligible Fixed Capital Investment (eFCI) per annum.

iii. In case of Large, industrial undertakings, the eligible Capital Subsidy shall be disbursed in ten (10) equal annual instalments commencing from the Date of Commercial Production (DoCP), subject to a maximum of 1% of Eligible Fixed Capital Investment (eFCI) per annum and an overall ceiling of INR 300 Crore per annum.

4.1.2 **Interest Subsidy:**

i. Eligible MSME units shall be entitled to Interest Subsidy at the rate of 6% on Term Loan, subject to a maximum assistance of INR 30 lakh per annum, for a period of six (6) years from the Date of Commercial Production (DoCP).

A. Conditions for Assistance of Interest Subsidy

i. The industrial undertaking may apply for claim of interest subsidy after obtaining the Provisional Eligibility Certificate or Final Eligibility Certificate, as the case may be.
ii. New industrial undertaking, expansion and/or diversification projects will be eligible for interest subsidy. Interest subsidy will be eligible on amount of loan disbursed against the sanctioned term loan for Eligible Fixed Capital Investment (EFCI) only.
iii. The date of eligibility of interest subsidy shall be from the date of commencement of commercial production.
iv. The disbursed amount of term loan within eligible investment period as defined in Para 3 above will be eligible for interest subsidy.
v. The interest subsidy will be reimbursed only on interest levied by the financial institution. Penal interest or other charges will not be considered as interest.
vi. Interest subsidy will be disbursed only to the industrial undertaking which pays regular installments and interest to the bank/financial institution, if the undertaking becomes defaulter, it will not be eligible for interest subsidy for the default period, and such default period will be deducted from the period eligible for interest subsidy. The default will be determined as per the RBI guidelines.
vii. In any case, the industrial undertaking shall have to bear a minimum 2% interest levied on term loan by the financial institution/ bank.

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viii. If the eligible industrial undertaking is also availing interest subsidy from Government of India, the interest subsidy from the state shall be to the extent that the industrial undertaking bears at least 2% of the interest even after offsetting the interest subsidy from Government of India.

4.1.3 Utility charges reimbursement

i. The rates prescribed for the respective utilities under this Resolution shall be applicable with effect from the date of issuance of this Resolution.
ii. The rate applicable in each subsequent year shall be determined by applying the year-on-year escalation/increment specified against the respective utility in the prescribed rate schedule below, to the rate applicable in the immediately preceding year.
iii. Where the actual rate paid/incurred by the eligible unit in respect of any such utility is higher than the rate prescribed under this Resolution for the corresponding year, the differential amount between the actual rate so paid/incurred and the applicable prescribed rate shall be reimbursed, subject to the terms, conditions, ceilings and procedures prescribed under this Resolution.
iv. For avoidance of doubt, the amount eligible for reimbursement shall be limited to such differential amount and shall be computed with reference to the applicable prescribed rate for the relevant year.
v. Eligible industrial units shall be entitled to reimbursement of utility charges for a period of 10 years from the date of issue of this GR.
vi. Year 2026-27 shall be treated as base year for the calculation of utility charges in the table below:

Table 1: Details of Utility Charges Rates

Utility	Rate for Base year INR (FY 2026-27)	Escalation 2nd year to 10th Year (YoY)
Power Tariff (kWh) (excluding Electricity Duty)	4.82	5%
Effluent Treatment Charges (per kL)	25.5	5%
Raw Water Charges (per kL)	36.85	5%
Steam charges (per Tonne)	1000	5%
Solid Waste Management/ TSDF (per Tonne)	1250	5%
Common Warehouse Charges (Monthly per sqmt)	10	5%
Park Maintenance Charges (Annual per sqmt)	10	5%

vii. The reimbursement shall be made only after Date of Commercial Production (DoCP) and shall be applicable on the charges paid by unit in lieu of these utilities after DoCP.
viii. The units may submit the claims quarterly to Industries Commissionerate along with copies of electricity bills and utility bills raised by GIDC and proof of payments made by the unit for respective utilities.
ix. Eligible industrial units shall be entitled to reimbursement of utility charges for utilities made available within the Bulk Drug Park, subject to the available capacity of the respective utility.
x. The reimbursement shall be admissible on actual utilization of the utility by the industrial undertaking, in accordance with the capacity allocated and the applicable statutory provisions.

4.1.4 Conditions for Reimbursement on Power Tariff:

i. Eligible industrial units shall be entitled to reimbursement of power tariff only on electricity procured from State Government owned DISCOMs, as per the table above.
ii. The power consumed from its own captive power plant, group captive or open access etc. shall not be eligible for the power tariff subsidy.
iii. Power Tariff Subsidy will be eligible only on submission of copy of electricity bill or invoices in the name of the Industrial Unit and proof of payment.

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iv. The industrial undertaking may apply for claim of power tariff subsidy after obtaining the Provisional Eligibility Certificate or Final Eligibility Certificate, as the case may be.

v. Only the basic power tariff charged by the concerned State Government owned DISCOM shall be considered. Any service charge, premium, surcharge or additional cost incurred towards procurement power, as well as Electricity Duty and other applicable taxes, duties, cess or statutory levies, shall not be eligible for reimbursement.

4.1.5 Conditions for Reimbursement on Steam Cost:

i. The reimbursement is applicable only for the Common Steam Plant set up by GIDC, to the extent of capacity available and covers only the steam charges.

ii. Any additional charges levied by GIDC (like service charges, pumping charges, consumables etc.) shall not be reimbursed.

4.1.6 Conditions for Reimbursement of Effluent Treatment Charges:

i. The reimbursement is applicable only for the Common Effluent Treatment Plant (CETP) set up by GIDC, to the extent of capacity available and covers only the treatment charges.

ii. Any additional charges levied by GIDC (like service charges contribution charges, pumping charges, consumables etc.) shall not be reimbursed.

4.1.7 Conditions for Reimbursement of Water Charges:

i. The reimbursement is applicable only for the Raw water supplied by GIDC, to the extent of capacity available.

ii. Any additional charges levied by GIDC (like service charges, express line charges, pumping charges, treatment charges etc.) shall not be reimbursed.

4.1.8 Conditions for Reimbursement on Solid Waste Management Charges (TSDF):

i. The reimbursement is applicable only for the TSDF facility developed by GIDC within the park, to the extent of capacity available.

ii. Any additional charges levied by GIDC (like transportation charges, treatment charges etc.) shall not be reimbursed.

4.1.9 Conditions for Reimbursement of Park Maintenance Charges:

i. The reimbursement is applicable only for the regular day-to-day maintenance (like general regular cleaning, street light operation, security, maintenance of fire station, maintenance of ICCC etc.) by GIDC within the park.

ii. Any major additional maintenance charges levied by GIDC (like road repair, new construction, new infrastructure component, replacements etc.) shall not be reimbursed.

4.1.10 Conditions for Reimbursement of Warehouse Charges:

i. The reimbursement of warehouse charges is applicable only for the warehouses created by GIDC, if any, to the extent of capacity available.

ii. Any additional charges levied by GIDC (like handling charges etc.) shall not be reimbursed.

4.1.11 Reimbursement of Stamp Duty and Registration Fees:

i. Eligible industrial units shall be entitled to one time reimbursement of 100% of Stamp Duty and Registration Fees paid on the first allotment of land within the Bulk Drug Park by GIDC for establishment of the approved project.

ii. The charges shall be reimbursed only after commencement of commercial production by the unit.

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4.2 Option 2: Viksit Gujarat Industrial Policy, 2026

Incentives available under the prevailing Viksit Gujarat Industrial Policy, 2026, subject to fulfillment of the eligibility criteria and conditions prescribed thereunder.

Any existing Industry, availing incentives under Option 1 of this GR and intends to avail incentives in respect of Expansion, Diversification or subsequent projects undertaken shall be eligible only under the Viksit Gujarat Industrial Policy, 2026.

5 Change in item of production or addition of items:

The industrial undertaking will be allowed to add new product(s) or change any of its products provided that the new product(s) added or the product(s) proposed in lieu of the existing product(s) shall be restricted to the approved list of APIs, KSMs and Drug Intermediates permitted under the prevailing land allotment policy of the Bulk Drug Park.

6 Electricity Duty: Industrial undertakings shall be eligible to receive exemption from Electricity Duty as applicable under the Gujarat Electricity Duty Act, 1958.

7 Application for Registration

Possession Letter issued by GIDC for allotment of land within the Bulk Drug Park shall be deemed to constitute Registration under the Scheme, and no separate application for Registration shall be required.

8 Application for Provisional Eligibility Certificate (PEC)/ Final Eligibility Certificate (FEC):

1. After commencement of commercial production, the Industrial Undertaking, having registration shall submit an application for provisional eligibility certificate within three months from the date of commercial production or within three months from the date of issuance of registration certificate or within three months from the date of issue of this G.R., whichever is later.
2. If entire investment gets completed as on the date of commercial production, Industrial Undertaking may apply directly for Final Eligibility Certificate (FEC) instead of Provisional Eligibility Certificate with requisite details within the time-limit as prescribed in above point 1.
3. If entire investment gets completed within eligible investment period, Industrial Undertaking may either apply for Provisional Eligibility Certificate within time limit as specified at (point 1) above or directly apply for Final Eligibility Certificate with requisite details, within three months from the date of completion of project.
4. If entire investment is not completed within eligible investment period, the Industrial Undertaking will have to submit application for Final Eligibility Certificate within three months from the last date of eligible investment period as specified in para (3) of the GR.
5. In case, the application for Final Eligibility Certificate is submitted by Industrial Undertaking beyond three months and within one year of prescribed time limit, it will be considered as delayed submission. In such case, incentive period and eligible quantum of incentive shall be reduced proportionately to the extent of delayed period.
   No application for FEC shall be entertained beyond one year from the last date of eligible investment period as specified in para (3) of the GR.
6. On receipt of the application for Provisional Eligibility Certificate, the application would be scrutinized and the Provisional Eligibility Certificate for assistance will be issued by the Industries Commissioner based on the certificate of Chartered Accountant and Chartered engineer for the eligible fixed capital investment and work completed till the date of commercial production.
7. The Provisional Eligibility Certificate will be issued to the industrial undertaking to the extent of 40% of the eligible fixed capital investment.
8. On receipt of the application for Final Eligibility Certificate, the Industries Commissioner will scrutinize and constitute an Asset Verification team to verify the investment details. The final entitlement of assistance will be calculated based on assets verification report. The Asset Verification report of the team shall be placed before the sanctioning authority for final sanction of assistance.
9. The Final Eligibility of assistance shall be approved by the sanctioning authority. Thereafter, the Final Eligibility Certificate for availing assistance shall be issued by Industries Commissioner.

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9 Procedure for claim for assistance

An industrial undertaking shall submit the claim application for assistance, at the interval of every 3 months, to Industries Commissioner in prescribed Proforma. The detailed procedure and guidelines will be separately issued by Industries Commissionerate.

10 **Sanctioning Authorities for Final Eligibility Certificate**

a) Committee for Investment up to INR 10,000 Cr.

1	Industries Commissioner	Chairperson
2	Vice Chairperson & Managing Director, GIDC	Member
3	Deputy/ Joint Secretary, Industries & Mines Department	Member
4	Financial Advisor Finance Department	Member
5	Deputy/ Joint Secretary, Energy & Petrochemicals Department	Member
6	Additional Commissioner of Labour	Member
7	Senior Engineer GPCB	Member
8	2 Representatives of industry association(s) as may be decided by the Chairperson of the committee	Member
9	Additional/ Jt. Comm. of industries	Member Secretary

b) Committee for Investment greater than INR 10,000 Cr.

1	Additional Chief Secretary / Principle Secretary, Industries & Mines Department	Chairperson
2	Additional Chief Secretary / Principle Secretary Energy & Petrochemicals Department.	Member
3	Secretary (Expenditure) Finance Department	Member
4	Labour Commissioner	Member
5	Chairman/ Member Secretary GPCB	Member
6	2 Representatives of industry association(s) as may be decided by the Chairperson of the committee	Member
7	Industries Commissioner	Member
8	Vice Chairperson & Managing Director, GIDC	Member
9	Additional/ Joint Commissioner of Industries	Member Secretary

11 A High-Powered Committee- HPC:

HPC consisting of following members headed by Hon'ble Chief Minister

Role:

1. Sanction Customized Package for investments greater than 1000 Cr.
2. Resolve various interdepartmental issues.
3. Facilitate relocation of industries from other States.
4. Monitor projects as specified.
5. Remove difficulties in the implementation.

1	Hon'ble Chief Minister	Chairperson
2	Hon'ble Deputy Chief Minister/ Hon 'ble Minister (Industries)	Member
3	Hon'ble Minister (Finance)	Member
4	Chief Secretary	Member
5	Additional Chief Secretary / Principle Secretary Industries & Mines Department	Member
6	Additional Chief Secretary / Principle Secretary Finance Department	Member
7	Additional Chief Secretary / Principle Secretary Revenue Department	Member
8	Additional Chief Secretary / Principle Secretary Environment & Forest Department	Member
9	Additional Chief Secretary / Principle Secretary Energy & Petrochemicals Department.	Member
10	Additional Chief Secretary / Principle Secretary Labour & Employment Department	Member

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11	Industries Commissioner	Member Secretary
12	Vice Chairperson & Managing Director, GIDC	Member

The committee may also invite such other officers/experts as and when deemed fit.

* Any matter not expressly provided for herein, or any matter pertaining to the overall industrial development and strengthening of the State's industrial ecosystem, shall be referred to the High Power Committee for consideration. The High Power Committee shall examine and decide such matter, and its decision shall be final and binding.

12 Interpretation:

Any dispute or difference or opinion regarding the interpretation of the provisions of this resolution shall be referred to the "Committee for Interpretation" referred under para 10(a) of this resolution and the decision will be final and binding to all.

13 Periodic Review:

The Government may conduct a periodic review Of the Scheme to evaluate its implementation and effectiveness in achieving the intended objectives and will take appropriate decision.

14 Other Conditions:

i. The industrial undertaking shall have to submit applicable certificate from GPCB to the Industries Commissioner.
ii. The industrial undertaking may avail incentives under any scheme of Central Government. However, the total incentives received from state and central Government scheme should not exceed the Eligible Fixed Capital Investment.
iii. Any investment made by an existing industrial undertaking for renovation, modernization, rehabilitation. or rationalization will not be eligible for incentive under this resolution.
iv. An industrial undertaking that has availed incentive under this scheme shall be required to remain in production continuously till the expiry of the eligible period of incentive. However, if production is discontinued for specific period due to reasons beyond the control of the management, the sanctioning authority may condone the period for which production is discontinued after due verification of details and reasons of discontinuation of production and after satisfying itself to the same.
v. In case of breach of any one or more of the conditions of this GR. the incentives disbursed under the scheme shall be liable to be recovered as an arrear Of land revenue or in any other appropriate manner the government may deem fit along With interest at the rate Of eighteen per cent per annum from the date Of first availment of such incentive. Further, the non-disbursed incentive amount due to the eligible industrial undertaking shall also be liable to be forfeited.
vi. The Industries Commissioner may separately issue detailed implementation guidelines for the implementation of the scheme.
vii. A dedicated Project Implementation Unit (PIU) will be established for effective coordination, facilitation, monitoring and promoting. The expenditure towards establishment and operation of the PIU, including manpower, technical support, and administrative costs, shall be provided under the budget head of this GR.

Budget Provisions:

The expenditure under the scheme will be met from the sanctioned grant of the respective financial year.

This issues with the concurrence dated 28/10/2026 of Finance Department received on the file of even number.

By order and in the name of the Governor of Gujarat.

(**Bhakti Shamal**)
Joint Secretary to Government
Industries & Mines Department

Copy to:

1 Secretary to Hon. Governor of Gujarat *
2 Principal Secretary to Hon. Chief Minister
3 P.P.S. to Chief Secretary
4 ACS, Finance Department, Sachivalaya, Gandhinagar.
5 P.P.S. to A.C.S. (I & M.D.), Sachivalaya, Gandhinagar.
6 Industries Commissioner, Udyog Bhavan, Gandhinagar.
7 MSME Commisioner, Udyog Bhavan, Gandhinagar.

Signature Not Verified
Signed by : Bhakti Chandrashekhar Shamal
Joint Secretary
Industries and Mines Department
Date : 2026.10.28 16:33:53 IST

8 VC & MD, GIDC, Udyog Bhavan, Gandhinagar.
9 Accountant General Rajkot /Ahmedabad.
10 System Manager, Computer Cell, Indusries and Mines Department, Sachivalaya, Gandhinagar.
11 Select file.

Signature Not Verified
Signed by : Bhakti Chandrashekhar Shamal
Joint Secretary
Industries and Mines Department
Date : 2026.10.28 16:33:53 IST