

**OPERATIONAL GUIDELINES FOR
ARUNACHAL PRADESH
INDUSTRIAL DEVELOPMENT AND INVESTMENT POLICY - 2025**

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1. General Principles

- i. New industrial units that commence commercial production on or after 01.04.2025 shall be eligible for incentives under this policy, provided they fulfil all other eligibility criteria stipulated therein.
- ii. Existing industrial units that commenced commercial production before 01.04.2025 and have expanded their investment in plant and machinery by at least 25% will also be eligible for incentives, provided the unit meets all other criteria stipulated in the policy.
- iii. Units intending to avail benefits under the scheme shall be required to apply for registration under the Arunachal Pradesh Industrial Development and Investment Policy, 2025 with the Department of Industries, Government of Arunachal Pradesh, using Form I.
- iv. Registered industrial units may apply for incentive claims in the prescribed format for each incentive component separately to the concerned District Industries Centres (DICs), along with the requisite documents.
- v. The DIC shall scrutinize the incentive claim documents and authenticate them through cross-verification with the original records. All documents shall be certified as Certified True Copies (CTC) by the DICs. Wherever applicable, the documents shall also be cross-verified through relevant online portals or directly with the issuing authorities. The DICs must ensure that the claim application is complete in all respects before placing it for consideration of the District Level Committee (DLC).
- vi. New units must have a new GSTIN registered on or after 02.04.2025 and unit cannot use a GSTIN of existing unit.
- vii. The GST Invoice for procurement of Plant and Machinery or for construction of building and durable physical assets must be on or after 02.04.2025 to be considered eligible under the scheme.
- viii. All units claiming incentives for substantial expansion shall submit both the existing investment and the additional (new) investment in plant & machinery, and shall reflect these amounts in the Statement of Plant & Machinery as per Form IV.
- ix. Changes in capital investment, product, date of commencement of production, employment etc. should be recorded in the Udyog Adhaar/ IEM acknowledgement, etc. of the unit before applying for claims.
- x. Incomplete application of application without the required documents shall not be considered under any circumstances.
- xi. The DIC officer(s) shall physically inspect the claiming units to ascertain actual existence and functioning of the unit and shall record the installation of plant & machinery and employment details. An Enquiry Report shall be prepared by the concerned officer along with geo-tagged photographs of the unit, plants, machinery, equipment and other capital assets, which shall be countersigned by the head of the DIC.
- xii. The DICs shall place the incentive claims before the District Level Committee for further scrutiny and cross verification.
- xiii. The District Level Committee shall scrutinise the incentive claims and shall recommend the eligible claims along with the minutes of the DLC meeting to the Directorate of Industries.
- xiv. The Directorate Level Committee shall examine the incentive claims forwarded by the District Level Committee as per the prescribed checklist.

- xv. The Directorate of Industries shall place the verified incentive claims to the State Level Committee for final scrutiny and approval.
- xvi. All expenses must be certified by registered Chartered Accountant (CA). All bill, vouchers, challan, money receipts etc. shall be countersigned by the CA.
- xvii. All mandatory "no objection certificates"/clearances etc. must be obtained by the unit from the concerned Department/Authority.
- xviii. All transactions for claiming incentives must be made through bank transfers only. Any payments made in cash will be considered ineligible for the claim.
- xix. The subsidy/benefits under the scheme shall not be disbursed if the claim is sub judice.
- xx. All units claiming incentive under APIDIP 2025 shall submit a notarized Affidavit as per Form VII.
- xxi. The quantum of subsidy payable to the unit should be worked out/calculated on the eligible components as laid down in this guideline. The decision of Department of Industries will be final in this regard.
- xxii. The Department may amend or update the operational guidelines from time to time, as deemed necessary.
- xxiii. No right or claim for any incentives under the policy shall be deemed to have been conferred by the policy merely by virtue of the fact that the unit has fulfilled on its part the conditions of the policy and the incentives/subsidies cannot be claimed as a matter of right.

2. Composition and functions of the Committees

I. District Level Committee:

The District Level Committee shall be constituted with the following members:

- | | |
|---|------------|
| (i) Deputy Commissioner | - Chairman |
| (ii) District Planning Officer | - Member |
| (iii) Finance & Accounts Officer DC Office | - Member |
| (iv) Manager of any one nationalised Bank operating in the district | - Member |
| (v) Head of the DIC Secretary | - Member |

The functions of the District Level Committee shall be to:

- To scrutinize incentive claim received by DIC.
- To physically verify the unit to ascertain the existence and functioning of unit claiming incentive.
- To recommend the eligible incentive claims to the Directorate of Industries along with the minutes of DLC meeting.
- Monitor and review the progress of implementation of the scheme from time to time.
- Member Secretary may co-opt any officials/persons for attending any meeting when occasion arises.
- Quorum required is 2/3rd of the members.

II. Directorate Level Committee:

The Directorate Level Committee shall have the following members:

- | | |
|----------------------------|------------|
| (i) Director of Industries | - Chairman |
|----------------------------|------------|

- | | |
|---|--------------------|
| (ii) Dy. Chief Inspector, Factories& Boilers | - Member |
| (iii) Finance & Accounts Officer, Directorate of Industries | - Member |
| (iv) Concern Branch Officer, Directorate of Industries | - Member Secretary |

The functions of the Directorate Level Committee shall be to:

- Scrutinize claim applications received from the District Level Committee and to place the incentive claim before the State Level Committee (SLC).
- To obtain expenditure sanction of the claims approved by the SLC for onward disbursement.
- Member Secretary may co-opt any officials/persons for attending any meeting when occasion arises.
- Quorum required is 2/3rd of the members.

III. State Level Committee:

The State Level Committee shall consist of the following members:

- | | |
|---|--------------------|
| (i) Commissioner/Secretary, Industries | - Chairman |
| (ii) Commissioner/Secretary Finance | - Member |
| (iii) Commissioner/Secretary Planning | - Member |
| (iv) Director of Industries | - Member Secretary |
| (v) Any members from financial institution as may be nominated by the State Govt. | |

The functions of the State Level committee shall be to: -

- Scrutinize claim applications forwarded by District Level Committee and recommended by the Directorate Level Committee.
- The SLC shall approve the cases for sanction which fulfils all criteria under the policy.
- Monitor and review the progress of implementation of the scheme from time to time.
- Issue instructions, if necessary, for proper implementation of the scheme.
- Quorum required is 2/3rd of the members.
- Member Secretary may co-opt any officials/persons for attending any meeting when occasion arises.

3. Registration of Units

- i. Any Entrepreneur/Firm/Company desirous of claiming incentives under the Arunachal Pradesh Industrial Development and Investment Policy (APIDIP), 2025 shall be required to get their units registered in Form-I with the Department of Industries, Govt. of Arunachal Pradesh, along with the following documents:
 - a. Company registration certificates, Memorandum of Article of Association (In case of Private/Public Limited Company).
 - b. Deed of Partnership, General power of Attorney, Name and address of the partner with their PAN No.(In case of Partnership Unit).
 - c. Registration Certificate, Article of Memorandum of Association, Resolution of the general body for registration of the unit (In case of Co-operative Society).

- d. UDYAM Registration, Factory Registration as applicable (In case of Proprietorship).
- e. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- f. GSTIN registration specific to the activity for which the unit seeks to avail the incentive.
- g. PAN Card of Individual/ Company or Firm.
- h. Aadhaar Card of the proprietor, partners or directors.
- i. Detailed Project Report.
- j. Trading License covering the specific activity for which the unit intends to avail the incentive.
- k. Contact details: Email Id and working phone number.
- l. Address proof of the unit (any of the following documents):
 - Water Bill/ Landline telephone bill/Electricity bill of public & approved private operators in the state in the name of the unit. (Bills not later than past 3 months);
 - TAN Allotment letter issued in the name of the firm;
 - Existing Bank account statement or passbook of a PSU/ Private Sector/Foreign bank in the name of the unit. Statement not later than past 3 months;
 - PAN intimation letter issued by IT authority. It must bear name and address of the entity. This should be accompanied by copy of the PAN Card;
 - Registration certificate/license issued by State authorities such as Trade License/ FSSAI Licence/ Pollution Certificate;
 - Permission Issued by respective government authority for units in Industrial Estates/ Growth Centre, SEZ (Special Economic Zone) in the name of the entity mentioning the address allotted;
 - Factory Registration certificate issued by state government authority.
- ii. The DIC shall conduct site inspection prior to registration of the unit.
- iii. The DIC shall issue registration certificate to the unit as per Form II.

4. De-registration of Units:

a) Voluntary De-registration

1. The industrial unit intending to withdraw from the scheme shall submit a written request for de-registration to the Department of Industries through concerned DICs.
2. The Department shall examine the request and shall issue the de-registration order.

b) De-registration due to Omission/Commission

1. If a unit is found to have committed acts of omission or commission in violation of the policy or guidelines, the Department shall initiate de-registration proceedings.
2. A show-cause notice shall be issued to the concerned unit, providing an opportunity for representation within a specified time.

3. The Department shall examine the case and upon establishing non-compliance, the unit shall be de-registered.

5. Date of Commencement:

- i. All units shall notify the concerned District Industries Centre and the District Tax & Excise Office of the date of commencement of commercial production.
- ii. The concerned DIC shall verify and issue a certificate confirming the commencement of commercial production as per Form X or XI, as applicable.

6. Eligibility Criteria and Documents required for claiming various incentives:

The following common documents shall be required to be submitted by all units while applying for any incentive under the Policy:

- i. Application Form III.
- ii. Registration Certificate under APIDIP-2025 as per Form II.
- iii. UDYAM/IEM Registration Certificate (as applicable).
- iv. Company registration certificates, Memorandum of Article of Association (In case of Private/Public Limited Company) (as applicable).
- v. Deed of Partnership, General power of Attorney, Name and address of the partner with their PAN No. (In case of Partnership Unit) (as applicable).
- vi. Registration Certificate, Article of Memorandum of Association, Resolution of the general body for registration of the unit (In case of Co-operative Society) (as applicable).
- vii. UDYAM Registration, Factory Registration as applicable (In case of Proprietorship).
- viii. Commencement Certificate as per Form X/XI (as applicable).
- ix. GSTIN registration specific to the activity for which the unit seeks to avail the incentive.
- x. PAN Card of Individual/ Company or Firm.
- xi. Aadhaar Card of the proprietor, partners or directors.
- xii. Detailed Project Report.
- xiii. Trading License covering the specific activity for which the unit intends to avail the incentive.
- xiv. Affidavit as per Form VII.
- xv. List of employees with name, address, designation and category (APST/Non-APST & Gender) along with Employment Certificate from the concerned Authority.
- xvi. DLC Recommendation report as per Form XIV and Minutes of the District Level Committee meeting.
- xvii. Enquiry Report of concerned DIC as per Form V, along with geo-tagged photographs of the unit and installed plant & machinery.
- xviii. Any other Certification/licensing/NOC from concerned authority (as applicable).

- xix. Any other document that may be required as per direction of State Government/Directorate of Industries.
- xx. In addition to the above-mentioned documents, units shall be required to submit specific additional documents corresponding to the particular incentives they intend to avail, as detailed under Clauses 6.1 to 6.13.

6.1 Reimbursement of Stamp Duty and Registration Fee

Documents required:

- i. Land Allotment letter issued by the concerned government department for allotment of land in the Industrial Estates/Parks/Growth Centres of Govt. of Arunachal Pradesh.
- ii. Copy of registered Lease Deed.
- iii. Original /certified copy of challans or receipts showing payment of stamp duty and registration fees.
- iv. Bank statement showing transaction/payment of stamp duty/registration fee.
- v. Cancelled cheque.

6.2 Capital Investment Incentive

The incentive shall be claimed within 1 (one) year from the date of commercial production.

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
- iii. NOC/Consent for operation from the State Pollution Control Board (as applicable).
- iv. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- v. Original/Certified copies of all bills, vouchers and money receipts, challan of plant & machinery along with GST Invoice.
- vi. Bank statement showing payment/transaction made for purchase of machinery/equipment etc. duly countersigned by the concerned bank.
- vii. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- viii. Audited financial statements of Existing investment (in case of units undergoing substantial expansion).
- ix. First bill (s), money receipts of purchase of raw material.
- x. First GST invoice of Sales/Service rendered.
- xi. Hotel/Resort star category certification from concerned authority (as applicable).
- xii. Engineering/Architect certificate on civil construction as per Form VI (as applicable)
- xiii. Details of Engineering estimates and final measurement (as applicable).
- xiv. Cancelled cheque.

6.3 Capital Interest Subvention

- Each claim shall be submitted for a complete financial year. However, if the first or last claim of the unit pertains to only a part of the financial year, due to the date of commencement of commercial production or completion of loan repayment, it must

be submitted within that same financial year and shall not be carried forward to or adjusted in any subsequent or preceding financial year.

- Claim application is to be submitted within 6 (six) months from the end of the concerned financial year for which the claim is made.

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Copy of Sanction Order for Term Loan for Capital Investment.
- iii. Copy of disbursement letter from financial institution/bank in case of bank loan.
- iv. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- v. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- vi. Audited financial statements of Existing investment (in case of units undergoing substantial expansion).
- vii. Engineering/Architect certificate on civil construction as per Form VI (as applicable).
- viii. Details of Engineering estimates and final measurement (as applicable).
- ix. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
- x. NOC/Consent for operation from the State Pollution Control Board (as applicable).
- xi. First bill (s), money receipts of purchase of raw material.
- xii. Original/Certified copies of all bills, vouchers and money receipts, challan of plant & machinery along with GST Invoice.
- xiii. First GST invoice of Sales/Service rendered.
- xiv. Hotel/Resort star category certification from concerned authority (as applicable).
- xv. A unit will be required to submit a certificate cum recommendation of a scheduled bank / central or state financial institution indicating a credit limit sanctioned by the bank towards the Term Loan requirement for the claim period, actual drawl by the unit against the credit limit, total interest charged by the bank on term loan utilization, rate of interest charged by the bank and the marginal cost of fund based lending rates of the lending institution and any other necessary details along with bank statement.
- xvi. Lending financial institutions will also have to certify that all drawls against the credit limit have been utilized for the purpose for which it was sanctioned and that there has been no diversion of funds and/or siphoning by the industrial unit.

6.4 Working Capital Interest Subvention

- Each claim shall be submitted for a complete financial year. However, if the first or last claim of the unit pertains to only a part of the financial year, due to the date of commencement of commercial production or completion of loan repayment, it must be submitted within that same financial year and shall not be carried forward to or adjusted in any subsequent or preceding financial year.
- Claim application is to be submitted within 6 (six) months from the end of the concerned financial year for which the claim is made.

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Bank statement showing payment/transaction made for working capital duly certified by the concerned bank.
- iii. Cancelled cheque.
- iv. Copy of Sanction Order for Term Loan for Working Capital.
- v. Copy of disbursement letter from financial institution/bank in case of bank loan.
- vi. Chartered Account Certificate for Working Capital Investment as per Form XIII.
- vii. Audited financial statements of Existing investment (in case of units undergoing substantial expansion).
- viii. NOC/Consent for operation from the State Pollution Control Board (as applicable).
- ix. First bill (s), money receipts of purchase of raw material.
- x. Hotel/Resort star category certification from concerned authority (as applicable).
- xvii. A unit will be required to submit a certificate cum recommendation of a scheduled bank / central or state financial institution indicating a credit limit sanctioned by the bank towards the working capital requirement for the claim period, actual drawl by the unit against the credit limit, total interest charged by the bank on working capital utilization, rate of interest charged by the bank and the marginal cost of fund based lending rates of the lending institution and any other necessary details along with bank statement.
- xi. Lending financial institutions will also have to certify that all drawls against the credit limit have been utilized for the purpose for which it was sanctioned and that there has been no diversion of funds and/or siphoning by the industrial unit.

6.5 Green Incentives

All green incentive shall be claimed within 6 (six) months from the date of installation and commissioning of plant & machinery for green technology/procurement of the Electric E-load Carriers.

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Original/Certified copies of all bills, vouchers and money receipts, challan along with GST Invoice pertaining to the procurement of machinery and equipment for green incentives.
- iii. Bank statement showing payment/transaction made for purchase of machinery/equipment pertaining to green incentives, duly certified by the concerned bank.
- iv. Cancelled cheque.
- v. Certificates of installation and operation:
 - a) By a joint team of concerned DIC, Power Department and Arunachal Pradesh Energy Development Agency (APEDA) (For green energy technology)
 - b) By Power Department (for existing units with details of replacement of DG Set) (For green energy technology).

- c) By the Arunachal Pradesh State Pollution Control Board/Public Health, Engineering & Water Supply Department/Urban Development/Municipal Corporation/Council (as applicable) (For waste water recycling).
 - d) By the Arunachal Pradesh State Pollution Control Board (For Pollution control Devices).
 - e) By the concerned DIC for Electric E-load Carriers.
 - f) Vehicle registration certificate for Electric E-load Carriers.
- vi. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
 - vii. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
 - viii. Details of Engineering estimates and final measurement (as applicable).
 - ix. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
 - x. NOC/Consent for operation from the State Pollution Control Board (as applicable).
 - xi. Hotel/Resorts star category certification from concerned authority (as applicable).
 - xii. Any other Certification/licensing/NOC from concerned authority (as applicable).
 - xiii. Any other document that may be required as per direction of State Government/Directorate of Industries.

6.6 Power Subsidy

Documents required:

- i. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- ii. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- iii. Audited financial statements of Existing investment in Plant & Machinery (in case of units undergoing substantial expansion).
- iv. Load Sanction Order issued by state Electricity Board/Competent Authority/Competent Department along with power sanction agreement.
- v. NOC/Consent for operation from the State Pollution Control Board (as applicable).

6.7 SGST Reimbursement

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. GSTIN Registration against single finished good.
- iii. GST Return copies (GSTR-1 and GSTR-3B); Tax paid Challans.
- iv. Charter Accountant certified Electronic Cash Ledger extract pertaining to GST Return in case paid in cash.
- v. Bank statement showing payment/transaction made for payment of SGST etc. duly countersigned by the concerned bank.
- vi. Cancelled cheque.
- vii. A certificate from a Chartered Accountant certifying the Gross GST paid, Input Tax Credit (ITC) claimed, and Net SGST eligible for reimbursement.

- viii. Chartered Accountant certified sale records for amount of sales in the period for which the subsidy is being claimed.
- ix. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- x. Audited financial statements of Existing investment (in case of units undergoing substantial expansion).
- xi. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
- xii. NOC/Consent for operation from the State Pollution Control Board (as applicable).

Procedure for Reimbursement of SGST:

1). Filing of Return: Eligible industrial units shall file their monthly or quarterly GST returns on the official GST portal in accordance with the provisions of the Goods and Services Tax Act. Based on the return filed, the net tax liability under the State Goods and Services Tax (SGST) Act shall be determined after adjustment of Input Tax Credit (ITC).

2). Reimbursement Claim: Applicants must fill out and submit the application form in the prescribed format for reimbursement claim to the concerned District Industries Centre (DIC) along with supporting documents as per the prescribed checklist.

6.8 VAT Exemption

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. VAT Registration.
- iii. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- iv. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- v. Audited financial statements of Existing investment in Plant & Machinery (in case of units undergoing substantial expansion).
- vi. Load Sanction Order issued by state Electricity Board/Competent Authority/Competent Department.
- vii. NOC/Consent for operation from the State Pollution Control Board (as applicable).

6.9 Reimbursement for using Common Facilitation Centres

- Only recognized Institutes of national repute dealing with Research & Development, Testing Lab Facilities, Packaging facilities, registered under the state or central government will be allowed under this subsidy.

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Original/Certified copies of all bills, vouchers and money receipts, challan along with GST Invoice of the services availed.
- iii. Details/Report from the agency of the facility availed by the unit holder. Detailed report should include information such as test results (if testing or R&D done).
- iv. A report on impact of the facilities availed.
- v. Bank statement showing payment/transaction made for availing the services duly countersigned by the concerned bank.
- vi. Cancelled cheque.
- vii. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
- viii. NOC/Consent for operation from the State Pollution Control Board (as applicable).
- ix. Challan against first sale of finished products/service rendered by the unit.

6.10 Assistance for access to Competitive, Innovation and Quality Control

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. GSTIN registration specific to the activity for which the unit seeks to avail the incentive.
- iii. Original/Certified copies of all bills, vouchers and money receipts, challan along with GST Invoice of machinery/equipment for in-house testing facility/quality certification fee.
- iv. Copy of the quality certification.
- v. Bank statement showing payment/transaction made for purchase of machinery/equipment for in-house testing facility/quality certification fee, duly countersigned by the concerned bank.
- vi. Cancelled cheque.
- vii. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- viii. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- ix. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
- x. NOC/Consent for operation from the State Pollution Control Board (as applicable).

6.11 Incentives to Underprivileged Sections of Society

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).

- ii. Certificate of Single-mother/Widow/Person with Disability, issued by concerned authority (as applicable).
- iii. Original/Certified copies of all bills, vouchers and money receipts, challan along with GST Invoice for consultancy fee for DPR preparation.
- iv. Proof of registration/empanelment of consultancy firm with the state/central government.
- v. Bank statement showing payment/transaction made for DPR preparation, duly countersigned by the concerned bank.
- vi. Cancelled cheque.
- vii. Statement of Plant & Machinery as per Form IV. For substantial expansions, Form IV must record both the existing investment and the additional investment in plant & machinery.
- viii. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- ix. Load Sanction Order from state Electricity Board/Competent Authority/Competent Department.
- x. NOC/Consent for operation from the State Pollution Control Board (as applicable).

6.12 Transport Subsidy (Air Freight)

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Originals or certified copies of the airway bill together with the GST invoice originating in Arunachal Pradesh, clearly specifying the cargo description, weight and value of the finished goods being transported.
- iii. Bank statement showing payment/transaction made for airway freight, duly certified by the concerned bank.
- iv. Cancelled cheque.
- v. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- vi. NOC/Consent for operation from the State Pollution Control Board (as applicable).
- vii. First bill (s), money receipts of purchase of raw material.
- viii. On an annual basis, a Certificate from a Chartered Accountant regarding expenditure made and statement of sales and production of all products should be submitted to the department.

6.13 Incentivizing units for Export

Documents required:

- i. Land Allotment Order (LAO)/ Land Possession Certificate (LPC)/Registered Lease Agreement along with the LAO/LPC of the land owner (Land must be allotted exclusively for commercial purposes).
- ii. Original or certified copies of the Shipping Bill/Airway Bill, along with the GST Invoice originating in Arunachal Pradesh, clearly indicating the description of goods, weight, quantity, and Free on Board (FOB) value of the finished products being

exported. The documents must also include the Bill of Export and Let Export Order issued by Customs authorities.

- iii. Importer Exporter Code (IEC) certificate of the unit, issued by the Directorate General of Foreign Trade (DGFT).
- iv. Supply order/purchase order received from the client ordering the shipment.
- v. Tax invoice (GST, etc.) issued by the unit in the name of the client placing the export order, applicable in cases of sale of finished products and not for sample shipments.
- vi. Bank statement showing the payment or transaction made towards cargo transportation, duly certified by the concerned bank.
- vii. Cancelled cheque.
- viii. Chartered Account Certificate for Fixed Capital Investment as per Form XII.
- ix. NOC/Consent for operation from the State Pollution Control Board (as applicable).
- x. On an annual basis, a Certificate from a Chartered Accountant regarding expenditure made and statement of sales and production of all products should be submitted to the department.

7. Project Report:

The Applicant must submit a Detailed Project Report (DPR) along with the application. The detailed project report must consist of the following points among others:

- a. Promoter's background.
- b. Details of product to be manufactured/ services rendered and its marketing potential
- c. Land area applied for and tentative break-up of possible areas
- d. Layout plan
- e. Implementation schedule
- f. Product process flowchart
- g. Projected Cash flow statements
- h. Total investment detail including investment in Plant & Machinery (in case of Manufacturing Sector), Building & Other Physical Durable Assets (in case of service sector), Requirement of Working Capital
- i. Detail of plant & machinery /construction of building and durable assets required by the unit.
- j. Sources of Finance for the Project
- k. Projected Employment Detail
- l. Power requirement
- m. Water requirement
- n. All statutory clearances, such as environmental clearance etc.

8. Eligible/Non-Eligible Items of Civil Works And Component Of Plant & Machinery:

A. Eligible Core and Non-Core Components under the Plant & Machinery of the Manufacturing Sector

- The core components of Plant and machinery for the manufacturing industry will include the cost of mother production equipment essential for manufacturing activities and will be eligible for incentives.
- Non-Core Components will not be eligible for incentives under this scheme.

Eligible Components Under the Plant & Machinery of the Manufacturing Sector	
Core	Non-Core
Cost of mother production equipment	Loading and unloading charges.
	Sheds/ buildings for Plant & Machinery.
	Miscellaneous fixed assets such as DG sets, Excavation/Mining equipment, handling equipment excluding EOT cranes, electrical components
	Working Capital including Raw Materials and other consumable stores.
	Commissioning cost.
	Captive Power Plants except solar power plants for captive use.
	Storage equipment.
	Weigh bridge, Laboratory testing equipment.

B. Service Sector Eligibility Norms under the Industrial Policy 2025:

Service Category	Eligible Unit Types/Enterprises	Building and Durable Infrastructure Investments
IT & Electronics industry; Online Services	- Software development centers - IT services - E-commerce - Artificial Intelligence/Machine Language Model Development & Annotation Services	- Building(civil construction work directly linked to the operation of the unit) - E-commerce back-office - Servers, storage arrays, Storage Area Networks - Networking equipment (routers, switches, firewalls) - Workstations & peripherals, networking, - Bandwidth/leased line setup equipment - GPU servers
Film/Video Production & Music Studios	- Film laboratories, production houses& digital labs - Music production, Composition &Recording studios	- Studio buildings - Acoustic treatment fit-outs - Cameras & lighting rigs
Commercial Green House (Floriculture/ Agri/Horticultur	Commercial Greenhouse/polyhouse	- Building(Greenhouse/polyhouse building structures) - Irrigation & fertigation systems - Climate control systems.

e)		
Cold Storage/ Controlled Atmosphere	• Cold storage • Controlled Atmosphere chambers	• Buildings (Cold rooms) • Refrigeration compressors & evaporators • Insulated panels & doors
Hospitals/ Medical Diagnostic Centre	• Hospitals/Medical Diagnostic Centre with minimum 25 bed	• Building(civil construction work directly linked to the operation of the unit) • Medical equipment • Central oxygen systems
Eco-Tourism Infrastructure/A dventure Camps/parks	• Adventure tourism operators • Eco-tourism lodges	• Building (civil construction work directly linked to the operation of the unit) • Adventure gear
Cable Car Amusement/The me/Leisure Parks	• Cable Car/ Ropeway operators • Operators of Amusement/Theme/ Leisure Parks	• Building(civil construction work directly linked to the operation of the unit) • Ropeway infrastructure
Hotel, Guest House&Resorts (New units shall be eligible only if they install solar panels for water heating)	• Hotels & resorts • Guest houses	• As per the star criteria, all prescribed amenities and equipment are eligible • Solar water heating (mandatory for Arunachal Pradesh)
Restoration of Heritage Property (for commercial use)	• Heritage hotels	• Structural restoration & conservation works including seismic strengthening (masonry, wood work, lime-based mortar repair) • Conservation safety/fire systems • Kitchen & cold-room equipment (commercial grade) • Wastewater treatment / sewage connections, rainwater harvesting
Coaching/Traini ng & Skill Development Services under Education/Empl oyment/Sports	• Vocational training centers registered with Directorate General of employment/Skill India(Education/Empl oyment/Sports) • Coaching institutes (Education/Employment/Sports)	• Building(civil construction work directly linked to the operation of the unit) • Classroom fit-out: Audio-visual& projection systems, Study table and chair • Machineries/equipment required for operating the unit(For Vocational training centers)
Printing Services(Digital/ Textile/Flex etc.)	Printing Services (Digital/Textile/Flex etc.)	• Buildings • Printing presses • Large format printers

Maintenance & Repair	• Green garage/Eco Friendly workshop (a service centre that	• Building (New sheds/covered workshop areas, office & client
-------------------------------------	---	---

Services(adhering to pollution control norms)	- uses eco-friendly practices such as proper disposal of oil, recycling, reduced emissions)/ EV Repairing centres - White goods service centre	- areas) - Fabrication bay, clean rooms, paint booths, lifts and hoists - TIG/MIG welding sets, plasma cutters, EDM, presses, tool & die equipment, jigs & fixtures.
Testing, R&D, Analysis & Certification	- Food Testing labs accreditation from bodies like FSSAI, NABL etc. - R&D centers engaged in food processing sector	- Buildings (Lab buildings and clean rooms) - Analytical instruments
EV Replacement (fleet >10 vehicles)	- A commercial EV taxi aggregation venture under the exclusive ownership of the company/proprietorship/ Co-operative Society / Partnership - ICE vehicle aggregators willing to convert to EV	- Building (EV fleet depots) - Vehicle lifts, charging bays. - AC chargers (7-22 kW), DC fast chargers (30 kW, 60 kW, 120 kW, 150 kW etc.) & smart meters.
Commercial Charging Infrastructure for EVs	EV Charging stations	- Building (including Earthing, cabling, conduit and cable trays) - AC charger(wall box/stand) and distribution boards

- Building construction costs under the Service Sector shall be considered only for newly constructed factory sheds or institutional buildings, intended exclusively for activities directly related to the service provided. Existing or rented buildings shall not be eligible.
- Working Capital including Raw Materials and other consumables shall not be admissible as investment.
- The eligible investment on construction of building shall be restricted to prevalent Arunachal Pradesh Public Works Department (APPWD) Schedule of rates.
- The following components shall not be included for computing the value of **Factory shed/ Institutional Building**:
 - Boundary wall & gate
 - Approach Road/internal road
 - Land development
 - Office building/Space utilized for office
 - Raw material/finished product godown situated at a different location otherthan Factory shed/Institutional Building
 - Any residential building/rest house/guest house
 - Canteen
 - Labour rest room and quarters for workers.
 - Security/guard room or enclosure.
 - Construction of weigh bridge.
 - Consultancy fee, taxes etc.
- Second hand/ used Factory shed/ Institutional Building (with or without renovation)

Form I

**APPLICATION FORM FOR REGISTRATION OF THE UNIT FOR CLAIMING
INCENTIVE UNDER APIDIP 2025.**

1.	Name of the industrial unit & location	
2.	Address	
a.	Unit/Factory Address	
	i. Location ii. Police Station/Post Office iii. District iv. State v. Registered mobile/telephone number, Email ID	
b.	Office Address	
	i. Location ii. Police Station/Post Office iii. District iv. State v. Registered mobile/telephone number, Email ID	
3.	i. Constitution of the unit (please specify whether Proprietorship / partnership / Private Limited /Limited company / Cooperative Society) ii. Name/s, address (es) of the Proprietor/ partners /Directors of Board of Directors / Secretary and President of the Cooperative Society (Please attach separate sheet, if necessary)	
4.	Proposed date/date of commencement of Commercial production of unit	
5.	Type of Industry (Manufacturing/Service)	
6.	Type of Activity	
7.	Name of the product/service rendered/to be rendered	
8.	Details of Registration (If any): i. Udyam/IEM Registration No. (as applicable) ii. GST Registration No. iii. Trading License No. iv. Factory License No. (if applicable) v. Consent to operate/establish from State Pollution Board vi. Any other registration as applicable	
9	Fixed/Proposed Fixed Capital Investment	
a.	Land	
b.	Site Development	
c.	Building	
	i. Factory building	
	ii. Office building	

d.	Plant and Machinery/component/ items			
e.	Electrical Installation			
f.	Preliminary & pre-operative expenses			
g.	Miscellaneous fixed assets			
	Total			
10.	Requirement of Power/Electricity (KW/MW)			
11.	Load Sanction Certificate (If any)			
12.	Annual Production Capacity/proposed Capacity:			
	Sl.No.	Quantity	Value in Rupees	Name of the Product(s)/Service rendered /to be rendered
13.	Major raw materials used:			
	i.			
	ii.etc.			
14.	Employment Generation in the unit in various fields of work/Proposed			
	Sl.No.	Particulars	Numbers	
			APST	NON-APST
	1	Managerial		
	2	Supervisory		
	3	Skilled		
	4	Semi-Skilled		
	5	Unskilled		
	6	Others		

11. Declaration

I / We..... solemnly declare that the information furnished in this application is correct and true to the best of my/our knowledge and belief.

Place :

Date :

Signature_____

Full name of the applicant/

Authorized signatory Seal

Form II

**GOVERNMENT OF ARUNACHAL PRADESH
DISTRICT INDUSTRIES CENTER
(NAME OF THE DIC)**

CERTIFICATE OF REGISTRATION UNDER APIDIP 2025

M/s is hereby registered for availing incentives under Arunachal Pradesh Industrial Development & Investment Policy 2025 and the common registration number allotted to the unit is DIC/...../APIDIP 2025, Dated

Place:
Date:

JDI/DDI/ADI
District Industries Centre
(Name of the DIC)

Form III

COMMON APPLICATION FOR CLAIMING INCENTIVES UNDER ARUNACHAL PRADESH INDUSTRIAL DEVELOPMENT AND INVESTMENT POLICY 2025

Name of the Incentive applied for:.....

For New /Expansion Unit

1	a.	Name of the unit														
	b.	Factory address with telephone no (if any)														
	c.	Office address with telephone / mobile no (if any)														
2	a.	Constitution of the unit (please specify whether Proprietorship / Partnership / Private Limited / Limited company / Public Limited/ Cooperative Society)														
	b.	Name/s, address(es) of the Proprietor/ partners /Directors of Board of Directors /Secretary and President of the Cooperative Society														
	c.	Date & No of Registration under the Companies Act /as Partnership firm / as Cooperative Society														
	d.	Registered Head Office of the company (if registered under the companies act irrespective of Pvt. or Ltd. companies)														
3	Type of Industry (Manufacturing/Service)															
4	Type of activity															
5	Name of the Product/Service rendered															
Item/s of production/ Service rendered & Installed Capacity <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 10%;">Sl.No.</th> <th style="width: 30%;">Item/Service</th> <th style="width: 30%;">Installed Capacity</th> <th style="width: 30%;">Actual production</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>					Sl.No.	Item/Service	Installed Capacity	Actual production								
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Sl.No.	Raw Material	Quantity														
7	Enterprise Registration															
	i.	Udyam Registration/Acknowledgement of Industrial Entrepreneur Memorandum (IEM) No & date (as applicable)														
	ii.	GST Registration														
	iii.	NOC/Consent from the Pollution Control Board														
	iv	Factory Registration (as applicable)														
	v	Any other Registration/certification/licensing from concern Authority (as applicable)														
	vi	Registration No & date under APIDIP 2025														
8	Date of commencement of commercial production(New Unit)															

9	Date of commissioning of new Plant & Machinery (Existing unit)		
10	Details of land & building of the unit		
	i.	Specify whether the land/building is own/lease hold/ allotted by Government agency	
	ii.	LPC/Allotment order/Notarized Lease Agreement No & Date	
	iii.	Whether the factory building has been constructed, if so, whether permission for construction from concerned authority obtained (if applicable)	
11	Fixed Capital Investment		
	Particulars		Investment in Rupees
	a.	Land	
	b.	Site Development	
	c.	Building	
		i. Office Building	
		ii. Factory building	
	d.	Plant and Machinery/Component/Item	
	e.	Accessories	
	f.	Installation and Electrification	
	g.	Preliminary & preoperative expanses	
	h.	Miscellaneous fixed assets	
	Total		
12	Power Load Sanction (in KW/MW)		
13	Means of Finance		
	i.	Partners' Capital/Promoter's Contribution	
	ii.	Equity	
	iii.	Secured loan	
	iv.	Unsecured loan	
	v.	Profit & Loss Account	
	vi.	Trade Creditors	
	vii.	Any other sources, please specify	
	Total		
14	Loans from Financial Institution/Bank		
	a.	Whether Term Loan for Capital Investment/ Working Capital Loan Sanctioned	

15	Employment details:			
	Sl.No.	Particulars	Numbers	
			APST	NON-APST
	1	Managerial		
	2	Supervisory		
	3	Skilled		
	4	Semi-Skilled		
	5	Unskilled		
	6	Others		
16	Indicate whether any subsidy/incentive has been received under this policy thus far. If yes, provide subsidy/incentive wise amount.			
17	Amount of Incentive/Subsidy being claimed			

Declaration:

I/we(Name) declare and affirm that the particulars/statement furnished above are true to the best of my/our knowledge and belief and if any statement made herewith in connection with these claims are detected as false or misrepresented, the amount of incentives granted by the Government will be refunded by me/us to the state Government.

Place:

Date :

Signature of authorized person of
applicant unit

(Full name & Designation)

Form IV

STATEMENT OF INVESTMENT ON PLANT AND MACHINERY.

1	Name & Address of the Firm from whom purchase or with whom Firm order placed
2	Supplies Bill No.& Date
3	Name of the plant & Machinery covered by each consignment etc
4	Particulars of placing and acceptance of Firm order No. & date of advance paid and received, if any. Date of dispatch
5	Station from
6	Date of arrival of machinery at factory site
7	Station to
8	Mode of Transportation
9	Particulars of dispatch document
10	Full cost of machinery as per bills, including tax etc and including advances(if any paid)
11	Date of payment
12	Mode of payment(Cheque/Bank draft no.& date
13	Receipt No.& Date
14	Name & full address of the carrier through whom the machinery were dispatched by the supplier.
15	Receipt of freight from the carrier.
16	Date of erection of Machinery at factory site
17	Date of Commissioning of the machinery
18	Any other particulars

Date:-

Place:-

Name of Proprietor/Partners /Directors

Signature:

Seal:

Form V

ENQUIRY REPORT FOR GRANT OF SUBSIDY UNDER ARUNACHAL PRADESH STATE INDUSTRIAL AND INVESTMENT POLICY 2025

1	a.	Name & Designation of the enquiry officer									
	b.	Date of receipt of the application									
	c.	Date of physical verification of the unit									
2	a.	Name of the unit									
	b.	Factory address with telephone no (if any)									
	c.	Office address with telephone / mobile no (if any) :									
3	a.	Constitution of the unit (please specify whether Proprietorship/Partnership/ Private Limited/Limited company/Cooperative Society)									
	b.	Name/s, address(es) of the Proprietor/ partners /Directors of Board of Directors /Secretary and President of the Cooperative Society									
	c.	Date & No of Registration under the Companies Act /as Partnership firm / as Cooperative Society									
	d.	Registered Head Office of the company (if registered under the companies act irrespective of Pvt. or Ltd. companies)									
3	Type of Industry (Manufacturing/Service)										
4	Type of activity										
5	Name of the Product/Service rendered										
	Item/s of production/ Service rendered & Installed Capacity										
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Sl.No.	Raw Material	Quantity									
7	Enterprise Registration										
	i.	Udyam Registration/Acknowledgement of Industrial Entrepreneur Memorandum (IEM) No & date (as applicable)									
	ii.	GST Registration									
	iii.	NOC/Consent from the Pollution Control Board									
	iv	Factory Registration (as applicable)									
	v	Any other Registration/certification/licensing from concern Authority (as applicable)									
	vi	Registration No & date under APIDIP 2025									
8	Date of commencement of commercial production (New Unit)		Page 27 of 41								

9	Date of commissioning of new Plant & Machinery (Existing unit)		
10	Details of land & building of the unit		
	i.	Specify whether the land/building is own/lease hold/allotted by Government agency	
	ii.	LPC/Allotment order/Notarized Lease Agreement No & Date	
	iii.	Whether the factory building has been constructed, if so, whether permission for construction from concerned authority obtained (if applicable)	
11.	Fixed Capital Investment		
		Particulars	Investment in Rupees
	a.	Land	
	b.	Site Development	
	c.	Building	
		a. Office Building	
		b. Factory building	
	d.	Plant and Machinery/Component/Item	
	e.	Accessories	
	f.	Installation and Electrification	
	g.	Preliminary & preoperative expanses	
	h.	Miscellaneous fixed assets	
	Total		
12		Power Load Sanction Order No & Date	
13	Means of Finance		
	i.	Partners' Capital/Promoter's Contribution	
	ii.	Equity	
	iii.	Secured loan	
	iv.	Unsecured loan	
	v.	Profit & Loss Account	
	vi.	Trade Creditors	
	vii.	Any other sources, please specify	
	Total		
14	Loans from Financial Institution/Bank		
	a.	Whether Term Loan for Capital Investment/ Working Capital Loan Sanctioned	

15	Employment details:			
	Sl.No.	Particulars	Numbers	
			APST	NON-APST
	1	Managerial		
	2	Supervisory		
	3	Skilled		
	4	Semi-Skilled		
	5	Unskilled		
	6	Others		
16	Whether geo-tagging of the unit along with installed plant & machinery done. Indicate yes/no			
17	Whether high-definition photographs of the unit along with installed plant & machinery attached. Indicate yes/no			
18	Indicate whether any subsidy/incentive has been received under this policy thus far. If yes, provide subsidy/incentive wise amount.			
19	Amount of Incentive/Subsidy being claimed			

Comments of the Enquiry Officer

Certified that I have examined each and every particulars furnished by the claimant M/s.....and all the annexure/relevant documents furnished with this claim and found them to be correct beyond all reasonable doubt.

I have also personally visited the unit on .../.../... and verified the land, building, plant & machinery/component/items/records belonging to the unit. It is further certified that these details resembles the details furnished in the claim application for subsidy. I have also verified the prices mentioned in the application for land, building, plant and machinery/component /item and records with original documents and found them to be correct.

The unit is eligible for:

Name of the Incentive:.....

(a) Total Eligible Investment (in Rs.):
1. Amount of subsidy recommended :
2. Incentive recommended :
(in case of Power Subsidy/VAT Exemption)

Signature and Seal
Of the Enquiry Officer

Countersigned by Head of DIC

Signature and Seal Of the Head of DIC.

Form VI

CERTIFICATE FROM THE REGISTERED ARCHITECT/ENGINEER ON CIVIL CONSTRUCTION

Name of the Architect/Engineer:

I/We hereby certify that M/s.(name of the unit with location) has made investment for Civil Construction in their unit for the period from to against the estimated cost of Rs..... for their unit. Details showed as below:

Sl. No.	Particulars	Value of investment (in Rupees)
1.	Cost of land including purchase value, registration etc	
2.	Cost of land development	
3.	Cost of Boundary wall, culvert/bridges, retaining wall	
4.	Cost of approach road including the cost of earth filling, black tapping (whichever is applicable)	
5.	Cost of construction of main building including interior and electrification	
6.	Cost of electrification	
7.	Cost of construction of godown, workers quarter etc.	
8.	Cost towards Architect fees/fees towards preparation of estimate etc	
9.	Cost towards hiring of earthmoving equipments	
10.	Cost towards painting, furnishing etc.	
11.	Cost of machineries, tools & equipments	
12.	Cost towards labour payment, transportation, loading unloading, installation etc.	
13.	Cost towards construction of Dam, reservoir	
14.	Cost towards construction of power house	
15.	Any other Civil construction, please specify.	
Total		

I/We have checked the accounts of the unit, the invoices/registers etc, and certify that the aforesaid information is verified and certified to be true. I/We also certify that all the aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date:

Place:

Name of the Architect/Engineer

Signature & Seal:

Form VII

AFFIDAVIT

I Shri/Smti son/daughter/wife of Shri / Smti
..... Age.....20.....Year, resident of
Village..... PO/PS.....
District, State.....do hereby solemnly declare and
affirm as follow:

1. That, I am the proprietor/managing Director/Chairman of
M/s.....and owner of land/building/plant & machinery of the above
unit, the Industrial/service activity of which is
2. That, the particulars furnished in the claim application for subsidy under Arunachal
Pradesh Industrial Development and Investment Policy 2025 are true and correct to the
best of my knowledge
3. That no subsidy/grant under Central/State Govt./Organization etc. have been
availed/applied by me against the items mentioned in the claim application form.
4. That, in case of any particulars found to be false or misrepresented/suppression of
essential facts, I shall be liable to refund the subsidy and liable to be punished under laws
of the land.
5. That, I will ensure the continuous operation of the unit for a period of not less than five
(5) years after availing incentive(s) under APIDIP 2025.
6. That, I do hereby solemnly declare and affirm that, the statements made above are true to
the best of my knowledge and belief.

Identified by me:

Signature
(Deponent)

Signature
(Advocate)

Form VIII

ELIGIBILITY CERTIFICATE FOR POWER SUBSIDY

M/s....., bearing Registration No. dated....., is hereby granted Eligibility certificate for claiming Power subsidy under 'Arunachal Pradesh Industrial Development and Investment Policy, 2025'.

2. The unit has made an investment of Rs. Lakh in Plant and Machinery and is categorized as aScale Manufacturing/Service Industry.

3. The unit is eligible for front ended Power subsidy @ Rs. _____ per unit consumed from the date of commercial production for a period of five years and should not exceed 100 % of total investment in plant and machinery as per provisions of the policy.

Particulars of the unit are as follows:

1	a	Name of the unit	
	b	Office address with telephone no.(if any)	
	c	Factory address with telephone no.(if any)	
2	a	Constitution of the Unit	
	b	Name and address of the proprietor/partners/board of directors/Secretary and President of co-operative society/ Trustee	
	c	Permanent Account Number (PAN) issued if any by the Income Tax Authority	
	d	Permanent Account Number (PAN) issued if any by the Income Tax authority in respect of Proprietor/partner/board of directors/secretary and president of co-operative society/trustee	
3	Udyam/IEM/UR No. and Date		
4	Date of commencement of commercial production (New Unit)		
5	Date of commissioning of new Plant & Machinery (Existing unit)		
6	GST Registration		
7	Trading License		
8	NOC/ Consent from State Pollution Control Board		
9	Factory License		
10	Fixed Capital Investment		
	a.	Land	
	b.	Site development	
	c.	Office building	
	d.	Factory Building	
	e.	Plant and Machinery	
	f.	Installation and Electrification	
	g.	Preliminary & preoperative expenses	
	h.	Miscellaneous fixed assets	
		Total	
11	Name of finished products/Items		
a.	Annual Installed Capacity		

12	Name of Raw Materials	
a.	Annual Requirement	
13	a.	No. of Employees
	b.	Percentage of APST employees in the Unit
14	Load Sanction Order	

Terms and Conditions:

1. The record of annual subsidy given against the unit shall be maintained by the Power Department and will be shared with the Department of Industries, Govt. of Arunachal Pradesh.
2. The unit shall submit copy of monthly power bills to the concerned DIC.
3. The concerned DIC shall maintain records of the power subsidy availed by the unit, in accordance with the provisions of the policy.

Place: Itanagar

Date:

Director (Industries)
Govt. of Arunachal Pradesh
Itanagar

Form IX

ELIGIBILITY CERTIFICATE FOR VALUE ADDED TAX(VAT) EXEMPTION

M/s....., bearing Registration No. dated....., is hereby granted Eligibility certificate for 99% VAT Exemption under 'Arunachal Pradesh Industrial Development and Investment Policy, 2025'.

2. The unit has made an investment of Rs. Lakh in Plant and Machinery and is categorized as aScale Manufacturing/Service Industry.

Particulars of the unit are as follows:

1	a	Name of the unit	
	b	Office address with telephone no.(if any)	
	c	Factory address with telephone no.(if any)	
2	a	Constitution of the Unit	
	b	Name and address of the proprietor/partners/board of directors/Secretary and President of co-operative society/ Trustee	
	c	Permanent Account Number (PAN) issued if any by the Income Tax Authority	
	d	Permanent Account Number (PAN) issued if any by the Income Tax authority in respect of Proprietor/partner/board of directors/secretary and president of co-operative society/trustee	
3	Udyam/IEM/UR No. and Date		
4	Date of commencement of commercial production (New Unit)		
5	Date of commissioning of new Plant & Machinery (Existing unit)		
6	VAT Registration		
7	Trading License		
8	NOC/ Consent from State Pollution Control Board		
9	Factory License		
10	Fixed Capital Investment		
	a.	Land	
	b.	Site development	
	c.	Office building	
	d.	Factory Building	
	e.	Plant and Machinery	
	f.	Installation and Electrification	
	g.	Preliminary & preoperative expenses	
	h.	Miscellaneous fixed assets	
		Total	
11	Name of finished products/Items		
a.	Annual Installed Capacity		
12	Name of Raw Materials		
a.	Annual Requirement		
13	a.	No. of Employees	
	b.	Percentage of APST employees in the Unit	
14	Load Sanction Order		

Terms and Conditions:

1. The unit shall submit copy of monthly VAT returns details to the concerned DIC.
2. The concerned DIC shall maintain records of the VAT returns of the unit for the entire duration of the incentive availing period.

Place: Itanagar

Date:

Director (Industries)
Govt. of Arunachal Pradesh
Itanagar

Form X

GOVERNMENT OF ARUNACHAL PRADESH
DISTRICT INDUSTRIES CENTER
(NAME OF THE DIC)

**CERTIFICATE OF COMMENCEMENT OF COMMERCIAL PRODUCTION FOR
NEW UNITS**

This is to certify that M/s _____ Udyam/IEM registration
no. _____ has commenced commercial production/operation with effect from
DD/MM/ YYYY.

The unit is located at _____ and engaged in the
manufacturing/operation of _____.

Place:
Date:

JDI/DDI/ADI
District Industries Centre
(Name of the DIC)

Form XI

GOVERNMENT OF ARUNACHAL PRADESH
DISTRICT INDUSTRIES CENTER
(NAME OF THE DIC)

**CERTIFICATE OF COMMENCEMENT OF COMMERCIAL PRODUCTION FOR
UNITS UNDERGOING SUBSTANTIAL EXPANSION**

This is to certify that M/s _____ Udyam/IEM registration
no. _____ has commenced commercial production after substantial expansion with
effect from DD/MM/ YYYY.

The unit is located at _____ and engaged in the
manufacturing/operation of _____.

Place:
Date:

JDI/DDI/ADI
District Industries Centre
(Name of the DIC)

Form XII

CERTIFICATE FOR FIXED CAPITAL INVESTMENT FROM THE REGISTERED CHARTERED ACCOUNTANT

Name of the Chartered Accountant:

I/We hereby certify that M/S (name of the unit with location) has made the following investment in their new unit/unit undergoing substantial expansion for the period fromto for manufacturing / rendering service of by the unit.

Sl. No.	Particulars	Value of investment (In Rs.)
1	Cost of land including purchase, value, registration etc	
2	Cost of development of land including boundary wall , approach road , culvert / bridges, godown , labour quarter etc (please specify)	
3	Cost of Building	
	a. Factory building/Nursing Home/ Hotel etc	
	b. Office building	
	c. Architect fees/ fees towards preparation of estimate etc	
4	Cost of plant & machinery	
5	Machinery and Equipment procured for green incentives (In case applying for green incentives)	
6	Electrical installation	
7	Loading, unloading, transportation, erection expenditure, insurance etc	
8	Pre-operative preliminary expenses to be capitalized	
9	Inventory of Raw Materials	
10	Other current assets	
11	Miscellaneous fixed assets/essential items etc.	
Total		

Sources of Funds:

Sl. No.	Source	Amount (In Rupees)
1.	Partners' Capital / Proprietor's Contribution	
2.	Profit & Loss Account	
3.	Unsecured Loan	
4.	Secured Loan	
5.	Any other sources, please specify	

I/We have checked the audited books of accounts of the unit, the invoices etc, and certify that the aforesaid information is verified and certified to be true. I/We also certify that all aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Unique Document Identification Number:

Place:
Date:

Signature of the Chartered Accountant
Name:
Membership No.:
Firm Registration No.:
Seal of the Chartered Accountant

Form: XIII

CERTIFICATE FOR WORKING CAPITAL INVESTMENT

(To be issued by the Registered Chartered Accountant)

Name of the Chartered Accountant:

I/We hereby certify that M/s..... (name of the unit with location) has made the following working capital investment in their unit for the period from.....tofor manufacturing/rendering service of by the unit.

Details of Working Capital Investment:

Sl. No.	Particulars	Value of Investment (In Rs.)
1	Stock of Raw Materials	
2	Stock of Finished Goods	
3	Consumables and Stores	
4	Trade Receivables / Debtors	
5	Cash and Bank Balance	
6	Advances to Suppliers and Other Current Assets	
7	Short-term Deposits	
8	Other Current Liabilities (if any)	
9	Working Capital Margin (Owner's Contribution)	
10	Total Working Capital Deployed	

Sources of Funds:

Sl. No.	Source	Amount (In Rs.)
1	Partners' Capital / Proprietor's Contribution	
2	Working Capital Loan from Bank / Financial Institution	
3	Unsecured Loan	
4	Trade Creditors	
5	Other Current Liabilities	
6	Any Other Source (please specify)	

I/We have checked the audited books of accounts of the unit, bank statements, invoices, and other supporting records, and hereby certify that the aforesaid information is verified and found to be true and correct. I/We further certify that all the above items have been duly accounted for in the books of the unit and that no unpaid or credit items are included in the statement.

Unique Document Identification Number:

Place:

Date:

Signature of the Chartered Accountant

Name:

Membership No.:

Firm Registration No.:

Seal of the Chartered Accountant

Form XIV

District Level Committee (DLC) Report On Implementation Of Arunachal Pradesh Industrial Development & Investment Policy 2025 For the Financial Year.....														
Sl. No.	Unit Name, Name Of Proprietor & Location	UDYAM/ IEM Registration	Type of Activity & Category	Date of commencement of commercial production / Operation	Date of receipt of claim application at DIC	No. Of employees (APST/Non-APST) & Gender	Total Project Cost (new unit)/Total Investment made in expansion of the unit (In Rupees)	Cost of plant & Machinery as per DLC (In Rupees)	Name of the Incentive being claimed	Amount of Incentive/Subsidy claimed (In Rupees)	Findings of the DLC	DECISION of the DLC		
												Whether application approved/rejected	DLC recommendation/Amount recommended (In Rupees)	Remarks

Certified that this committee has thoroughly examined all particulars furnished by the applicants, along with the annexures and relevant documents submitted with the claim applications, and found them to be correct beyond reasonable doubt. The committee has verified documents related to land, building, plant and machinery, components, items and associated records belonging to the respective units. It is further certified that these details correspond with those provided in the claim applications for subsidy.

Name, Designation, Signature & Seal of Member	Name, Designation, Signature & Seal of Member	Name, Designation, Signature & Seal of Member		Name, Designation, Signature & Seal of Chairman
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