

**1(1)/2020-SSS**  
Government of India  
Ministry of Commerce & Industry  
Department for Promotion of Industry & Internal Trade  
(Special Scheme Section)  
\*\*\*\*\*

Udyog Bhawan, New Delhi  
Dated: 01<sup>st</sup> April, 2021

To

**Principal Secretary (I&C)**  
Govt. of Jammu & Kashmir,  
Civil Secretariat,  
Jammu-180004 (J&K.)

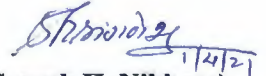
**Subject:** General Operational Guidelines for Registration of Units under New Central Sector Scheme for Industrial Development of Jammu & Kashmir- regarding.

Sir,

I am directed to forward herewith General Operational Guidelines for Registration of Units under New Central Sector Scheme for Industrial Development of Jammu & Kashmir.

2. It is requested that the Guidelines may be uploaded on website of the UT Govt. of J&K along with wide circulation in the public domain.
3. The Home Page of the Scheme Portal is expected to be hosted in the today evening, however Login and submitting application on the portal shall be available within couple of days.
4. This issues with the approval of Secretary, DPIIT (Chairman, Steering Committee).

Yours faithfully



(Ganesh H. Nikhare)

Under Secretary to Govt of India

Tel No. 23062823

Email: [ganesh.nikhare19@gov.in](mailto:ganesh.nikhare19@gov.in)

Copy to:

1. **Director of Industries (Jammu)**, Directorate of Industries & Commerce, 1<sup>st</sup> Floor, Udyog Bhawan, Rail Head Complex, Jammu-180012.
2. **Director of Industries (Kashmir)**, Directorate of Industries & Commerce, Sanat Ghar, Bemina Srinagar-190014.
3. **General Manager**, JKDFC, Ground floor, Udyog Bhawan, Jammu (J&K)-180004.
4. NIC, DPIIT with the request to upload it on the portal of the scheme ([jknis.dipp.gov.in](mailto:jknis.dipp.gov.in)) and DPIIT website.

**GENERAL OPERATION GUIDELINES FOR REGISTRATION OF UNITS UNDER  
NEW CENTRAL SECTOR SCHEME FOR INDUSTRIAL DEVELOPMENT OF  
JAMMU & KASHMIR**

These guidelines are issued and should be read with the notification issued vide F.No.1(1)2020-SSS dated 19.02.2021 for Central Sector Scheme for Industrial Development of Jammu & Kashmir.

- 1- Registration under the Scheme shall commence from 01.04.2021 and will continue till 30.09.2024.
- 2- All application for registration shall be disposed of by 31.03.2025 unless otherwise extended.
- 3- The applicant unit willing to avail incentive(s) under the scheme has to apply for registration through online portal [jkns.dipp.gov.in](http://jkns.dipp.gov.in) in the forms enclosed at **Annexure I** along with the following documents :
  - (i) Detailed project Report as per the **Annexure II**
  - (ii) Land documents (Revenue paper regarding owner ship/rent deed duly registered by the registering authority/lease deed in case of Govt. land)
  - (iii) Bank loan sanction letter.
  - (iv) Appraisal Report from the bank/financial institution showing the appraised cost of building, plant and machinery, miscellaneous fixed assets etc.
  - (v) Appraisal Report from Jammu & Kashmir Development Finance Corporation Limited(JKDFC) in case of self-financed units.
  - (vi) Certificate from CA for fixed assets of the unit regarding investment already made in the project in case of units which are under implementation or have to commence commercial production/operation.
  - (vii) Consent/NOC from State Pollution Control Board to establish and manufacture the finished product(s) or run unit.
  - (viii) Certificate of mandatory/obligatory registration/approval from concerned department as applicable.
  - (ix) Copy of Incorporation Certificate in respect of firm and unit.
  - (x) Certificate from CA stating detail of all the owner(s)/director(s)/partner(s)
  - (xi) Copy of PAN.
  - (xii) Copy of GSTIN certificate.
  - (xiii) Copy of last GST return filed as applicable.
  - (xiv) Udyam Registration/EM II
- 4- Merely submitting application for registration will not entitle any applicant for registration under the scheme. The following shall be taken into consideration for granting registration to the unit under the scheme:
  - (i) Application submitted through on-line portal with all the details required therein along with all the documents with their correctness.



- (ii) Detailed Project Report, Bank Appraisal Report.
- (iii) Eligibility of unit as per the provision contained in the notification dated 19.2.2021 of the scheme.
- (iv) Fixed Financial Assets, availability of land, required power connection, adequate required infrastructure to run the unit, source of finance, employment generation potential and sustainability to run unit.
- (v) Submission of required documents from the authorized authority to run the unit.
- (vi) Unit should not be blacklisted by any authority under the law or bankrupt or declared NPA.
- (vii) Any other information/documents required by the registering authority.

5- No unit will have the right to register under this scheme or claim the benefits unless it is specifically approved by the registering authority. The following committees are designated for approval of grant of registration of the unit under the scheme:

**A. Secretary Level Committee (For Investment in P&M/Building & other durable physical Assets up to Rs. 500 Cr.)**

S. No.	Designation	Role
1.	Administrative Secretary to the Government, I&C Department, J&K	Chairman
2.	Director I&C, Jammu	Member Secretary (Jammu)
3.	Director I&C, Kashmir	Member Secretary (Kashmir)
4.	Managing Director, JKDFC	Member
5.	Director Planning, I&C Department	Member
6.	Director Finance, I&C Department	Member
7.	Representative from the concerned Administrative Department not below the rank of Addl. Secretary (in case of Service Sector Units)	Member

**B. Chief Secretary Level Committee (For Investment in P&M/Building & other durable physical Assets more than Rs. 500 Cr.)**

S. No.	Designation	Role
1.	Chief Secretary, J&K	Chairman
2.	Administrative Secretary to the Government, I&C Department, J&K	Member Secretary
3.	Administrative secretary of Concerned Department (in case of Service Sector Unit)	Member
4.	Director I&C, Jammu	Member
5.	Director I&C, Kashmir	Member
6.	Managing Director JKDFC	Member



6- Heritage property not in use before 1.04.2021 is restored thereafter for commercial or hospitality or tourism services on commercial basis will also be considered as new unit as per the following eligibility conditions:

i. Heritage property under the scheme shall include those recognized/defined as under:

- a. Monuments notified under ASI
- b. Monuments notified by the State Government under Ancient Monuments Preservation (Amendment) Act, 2010.
- c. Heritage sites notified under The Jammu & Kashmir Heritage Conservation and Preservation Act, 2010.
- d. Heritage Monuments listed by recognized Agencies such as UNESCO, INTACH (Indian National Trust for Art and Cultural Heritage) etc.

ii. Its restoration/conservation/preservation should have been done on the basis of a conservation plan prepared/vetted by INTACH, J&K or a qualified conservation body duly notified by the UT.

7- **Zone A and Zone B** for the purpose of this scheme as defined by UT Govt. of J&K shall be as per **Annexure III**.

8- (i) If any unit is availing or has availed any incentive envisaged in this scheme, from other scheme(s) of Government of India, it will not be eligible for those incentives under this scheme. However, it will be eligible for other incentive(s) under this scheme.

(ii) If any unit applied for similar incentive from other scheme(s) of Government of India, it has to opt to receive such incentive only from any one of the schemes.

9- Details of core and non-core segment in Plant & Machinery for manufacture and construction of building and other durable physical assets in service sector is enclosed at **Annexure IV**

10- Eligible building and physical durable assets of service sector under the scheme shall be as per **Annexure V**

11- The details of application and documents uploaded for registration shall be verified after site visit of the unit (Premises) and examination of the documents by the concerned DIC. After checking the eligibility of the applicant unit as per the scheme notification dated 19.02.2021, the General Manager, DIC (concerned) shall recommend the application for registration to Directorate of Industries & Commerce (concerned) along with the online certificate that the unit does not fall in negative list in case of Manufacturing units and service activity falls in positive list in case of Service Sector Unit as defined in notification no. F. No. 1(1)/2020-SSS dated 19th February 2021 and the unit fulfils all criteria as per the scheme notification. The applications received on the portal at



Directorate Level recommended by General Manager, DIC (concerned) shall be placed before the designated committees for approval of grant of registration.

12- The beneficiary of this scheme has to furnish an undertaking to abide by the terms and conditions of the scheme.



**1) Organization's Detail**

**Organization's Detail**

* Legal Name of Business <input type="text"/>	* Constitution Type Proprietorship	* No of Owners <input type="text"/>
CIN No <input type="text"/>	* PAN No <input type="text"/>	* GST No <input type="text"/>
LLPIN No <input type="text"/>		* GST Registration Date <input type="text"/>
Registration No <input type="text"/>		

**2) Owner(s)/Partner(s)/Director(s) Detail**

**Owner(s)/ Partner(s)/ Director (s) Detail**

Please enter detail of all the owners

Add Column

Name	DIN/DPIN No	Address	E-Mail	Mobile Number	PAN No.
<input type="text"/>	<input type="text"/>	<input type="text"/>	ex: myname@example.com	<input type="text"/>	<input type="text"/>

**3) Detail of Unit against which application is to be submitted**

**Unit Detail**

* U Unit Name <input type="text"/>	* Type of Establishment New Unit	* Sector Manufacturing
* State <input type="text"/>	* District <input type="text"/>	Block <input type="text"/>
Zone <input type="text"/>	* Udyam/ IEM No <input type="text"/>	This portion shall remain blank in Application form
Banking Detail	This portion shall remain blank in Application form	
* Bank/ RBI Registered lending Organization Name State Bank of India	* Bank Account Number <input type="text"/>	* Bank IFSC Code <input type="text"/>
* Please mention Lending organization's name <input type="text"/>		

**4) Confirmation for availing Incentives from other schemes of Govt of India**

**Incentives from Other Schemes of Government of India**

\* Is this unit already getting benefit under other similar schemes of Government of India

Yes No

Detail of such schemes

Add Column

Name of Scheme	Status of Benefit under the Scheme	Name of the incentive	Owner Ministry/ Department of the Scheme
<input type="text"/>	Availing	<input type="text"/>	<input type="text"/>
	Applied		



5) Additional Detail of Unit based on selection of **Type of Establishment** and **Sector** above. Only relevant options from option a to f will be visible.

5.a) For Existing Manufacturing Unit

**Detail to be entered for the existing manufacturing unit**

Date of commencement of commercial production  GST No

Power requirement to run the existing unit (KW)  GST Registration Date

Please detail of all the finished product(s)

Add Column

Finished Product(s)	Annual Production (MT)	Production Value in Rs
<input type="text"/>	<input type="text"/>	<input type="text"/>

5.b) For Existing Service Unit

**Detail to be entered for the existing Service Unit**

Date of commencement of commercial operation  GST No

Power Requirement to run the existing unit (KW)  GST Registration Date

Service Category

Add Column

Service Name	Annual Value of Service (Rs)
Tourism & Hospitality Ser	<input type="text"/>

5.c) Existing Manufacturing Unit for Substantial Expansion

**For existing manufacturing unit for substantial expansion**

Date of commencement of commercial production in the existing unit  GST No

Expected Date of commencement of commercial production in the expanded part  GST Registration Date

Existing Power Load (KW)

Additional Power Load Required for Expansion (KW)

Finished Product(s)

Add Column

Name of Product	Existing Annual Production (MT)	Value of Existing Produce in Rs	Proposed Additional Annual Production (MT)	Value of Additional Produce (Rs)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### 5.d) Existing Service Unit for Substantial Expansion

**Existing Service Units for Substantial Expansion**

Date of commencement of commercial operation in the existing unit	GST No.	
<input type="text"/>	<input type="text"/>	
Expected date for commencement of commercial operation in the expanded part	GST registration date	
<input type="text"/>	<input type="text"/>	
Existing Power Load (KW)	Additional Power Load Required for expansion (KW)	
<input type="text"/>	<input type="text"/>	
Service Category		
Add Column		
Name of Service Rendered	Existing Annual Value of Service Rendered (Rs)	Proposed Annual Value of Service to be Rendered (Rs)
Tourism & Hospitality Ser	<input type="text"/>	<input type="text"/>

### 5.e) New Manufacturing Unit

**New Manufacturing Unit**

GST No.	Expected date for commencement of commercial production	
<input type="text"/>	<input type="text"/>	
GST registration/expected registration date	Power Requirement in KW	
<input type="text"/>	<input type="text"/>	
Finished Product(s)		
Add Column		
Product name	Annual production (MT)	Value of produce (Rs)
<input type="text"/>	<input type="text"/>	<input type="text"/>

### 5.f) New Service Unit

**New Service Unit**

Expected date for commencement of commercial operation	GST No.
<input type="text"/>	<input type="text"/>
Proposed Requirement of Power in KW	GST registration/expected registration date
<input type="text"/>	<input type="text"/>
Service Category	
Add Column	
Service name	Annual Value of Service (Rs)
Tourism & Hospitality Ser	<input type="text"/>





6) Detail of fixed capital Investment based on applicability

Detail of Fixed Capital Investment Proposed - Manufacturing Unit			
Investment Detail			
Fixed Capital Investment Particular	Actual /Existing investment before expansion (Rs)	Proposed investment for new expansion (Rs)	Actual investment already made since 01.04.2019 (for project under implementation)
Land and site development			
Civil Construction (Factory building)			
Civil Construction (Office building)			
Plant, machinery/components/ items			
Electrical Installation (for plant operation on the			
Preliminary & Pre-operative expenses			
Miscellaneous fixed assets			
Total			

Detail of Fixed Capital Investment Proposed - Manufacturing Unit			
Investment Detail			
Fixed Capital Investment Particular	Actual /Existing investment before expansion (Rs)	Proposed investment for new expansion (Rs)	Actual investment already made since 01.04.2019 (for project under implementation)
Land and site development			
Civil Construction (Factory building)			
Civil Construction (Office building)			
Plant, machinery/components/ items			
Electrical Installation (for plant operation			
Preliminary & Pre-operative expenses			
Miscellaneous fixed assets			
Total			

7) Source of Finance and Employment Generation Detail based on Applicability based on applicability

Source of Finance			
Earlier Finance Detail			
Particulars	Actual /Existing investment before expansion (Rs)	Proposed investment for new expansion (Rs)	Actual investment already made since 01.04.2019 (for project under implementation)
Promoter's contribution			
Equity			
Term loan from financial institutions			
Un secured loan			
Internal resources			
Any source (pls specify)			
Total			

Employment generation detail in the proposed unit		
Employment Detail		
Type of employment	No. of employees	Annual salary
Skilled employees		
Semi skilled employees		
Un skilled employees		
Total		

8) Scheme Eligibility based on data entered above and further detail required for relevant schemes to be entered

**Scheme Detail**

Please select the schemes for which you want to apply:

Capital Investment Incentive (CII)  Capital Interest Subvention (CIS)  Goods & Services Tax Unkned Incentive (GSTUI)  Working Capital Interest Subvention (WCIS)

**Detail for availing benefits under Working capital Interest Schema**

Sanctioned working capital loan amount	<input type="text"/>	Name of lending bank/ registered RBI organization	<input type="text"/>
Date of loan sanction	<input type="text"/>	Address Line 1	<input type="text"/>
Disbursed working capital loan amount	<input type="text"/>	Address Line 2	<input type="text"/>
Date of loan disbursement	<input type="text"/>	Address Line 3	<input type="text"/>
Applicable interest rate in %	<input type="text"/>	Country	Please Select
Total Working Capital loan availed last year	<input type="text"/>	State	Please Select
Total interest paid last year against the Working Capital loan	<input type="text"/>	District	Please Select
		Postal / Zip Code	<input type="text"/>

**Detail for availing benefits under Capital Investment Incentive Scheme for New Manufacturing Unit**

Proposed investment for procurement of new plant & machinery items

Actual investment made since 01.04.2019 for procurement of new plant & machinery items

**Detail for availing benefits under Capital Investment Incentive Scheme for Manufacturing Units going for expansion**

Investment made in procurement of plant & machinery items for the existing unit

Proposed investment for procurement of new plant & machinery items for expansion of existing unit

Actual investment made since 01.04.2019 for procurement of new plant & machinery items for expansion of existing unit

**Detail for availing benefits under Capital Investment Incentive Scheme for New Service Units**

Proposed investment for construction of new building	<input type="text"/>	Actual investment made since 01.04.2019 for construction of building	<input type="text"/>
Proposed investment for procurement of new durable physical assets	<input type="text"/>	Actual investment made since 01.04.2019 for procurement of new durable physical assets	<input type="text"/>
Proposed investment for installation of newly procured durable assets	<input type="text"/>	Actual investment made since 01.04.2019 for installation of durable physical assets (procured since 01.04.2019)	<input type="text"/>

**Detail for availing benefits under Capital Investment Incentive Scheme for Existing Service Units going for expansion**

Investment made for construction of building, procurement & installation of durable physical assets in the existing unit	<input type="text"/>	Actual investment made since 01.04.2019 for construction of new building for expansion	<input type="text"/>
Proposed investment for construction of new building for expansion	<input type="text"/>	Actual investment since 01.04.2019 for procurement of new durable physical assets for expansion	<input type="text"/>
Proposed investment for procurement of new durable physical assets	<input type="text"/>	Actual investment made since 01.04.2019 for installation of durable physical assets procured since 01.04.2019 for expansion	<input type="text"/>
Proposed investment for installation of newly procured durable physical assets	<input type="text"/>		

**Detail for availing benefits under Capital Interest Subvention Scheme - New Manufacturing Unit**

Actual investment made since 01 04 2019 for procurement of new plant & machinery items

Principal loan amount sanctioned

Date of sanction

Principal loan amount disbursed since 01 04 2019

Date of last disbursement

Loan amount used for procurement of new plant and machinery since 01 04 2019

Applicable Interest Rate

Residual loan tenure in years

Total estimated interest amount (Residual loan tenure or 7 years whichever is less)

Name of lending bank/other RBI registered institution  
 First Choice

Address Line 1

Address Line 2

Address Line 3

Country  
 Please Select

State  
 Please Select

District  
 Please Select

Postal / Zip Code

**Detail for availing benefits under Capital Interest Subvention Scheme - Manufacturing Unit for Expansion**

Principal loan amount sanctioned

Date of sanction

Principal loan amount disbursed since 01 04 2019

Date of disbursement

Loan amount used for procurement of new plant and machinery since 01 04 2019

Applicable Interest Rate

Residual loan tenure in years

Total estimated interest amount (Residual loan tenure or 7 years whichever is less)

Name of lending bank/other registered institution  
 First Choice

Address Line 1

Address Line 2

Address Line 3

Country  
 Please Select

State  
 Please Select

District  
 Please Select

Postal / Zip Code

**Detail for availing benefits under Capital Interest Subvention Scheme - New Service Unit**

Principal loan amount sanctioned

Date of sanction

Principal loan amount disbursed since 01 04 2019

Date of disbursement

Loan amount used for construction of building procurement of durable physical assets and their installation since 01 04 2019

Applicable Interest Rate

Residual loan tenure in years

Total estimated interest amount (Residual loan tenure or 7 years whichever is less)

Name of lending bank/other registered institution  
 First Choice

Address Line 1

Address Line 2

Address Line 3

Country  
 Please Select

State  
 Please Select

District  
 Please Select

Postal / Zip Code

**Detail for availing benefits under Capital Interest Subvention Scheme - Service Unit for Expansion**

Principal loan amount sanctioned <input type="text"/>	Name of lending bank/other registered institution First Choice <input type="text"/>
Date of sanction <input type="text"/>	Address Line 1 <input type="text"/>
Principal loan amount disbursed since 01/04/2019 <input type="text"/>	Address Line 2 <input type="text"/>
Date of disbursement <input type="text"/>	Address Line 3 <input type="text"/>
Loan amount used for construction of building, procurement of durable physical assets and their installation since 01/04/2019 <input type="text"/>	Country Please Select <input type="text"/>
Applicable Interest Rate <input type="text"/>	State Please Select <input type="text"/>
Residual loan tenure in years <input type="text"/>	District Please Select <input type="text"/>
Total estimated interest amount (Residual loan tenure or 7 years whichever is less) <input type="text"/>	Postal / Zip Code <input type="text"/>

**Detail for availing benefits under GST Linked Incentive**

Estimated 300% of eligible value of investment

**Detail for availing benefits under Working Capital Interest Scheme**

Sanctioned working capital loan amount <input type="text"/>	Name of lending bank/ registered RBI organization <input type="text"/>
Date of loan sanction <input type="text"/>	Address Line 1 <input type="text"/>
Disbursed working capital loan amount <input type="text"/>	Address Line 2 <input type="text"/>
Date of loan disbursement <input type="text"/>	Address Line 3 <input type="text"/>
Applicable interest rate in % <input type="text"/>	Country Please Select <input type="text"/>
Total Working Capital loan availed last year <input type="text"/>	State Please Select <input type="text"/>
Total interest paid last year against the Working Capital loan <input type="text"/>	District Please Select <input type="text"/>
This portion shall remain blank in Application form	Postal / Zip Code <input type="text"/>

*81*

**Detail for availing benefits under Capital Investment Incentive Scheme for New Manufacturing Unit**

Proposed investment for procurement of new plant & machinery items

Actual investment made since 01.04.2019 for procurement of new plant & machinery items

**Detail for availing benefits under Capital Investment Incentive Scheme for Manufacturing Units going for expansion**

Investment made in procurement of plant & machinery items for the existing unit

Proposed investment for procurement of new plant & machinery items for expansion of existing unit

Actual investment made since 01.04.2019 for procurement of new plant & machinery items for expansion of existing unit

**Detail for availing benefits under Capital Investment Incentive Scheme for New Service Units**

Proposed investment for construction of new building

Actual investment made since 01.04.2019 for construction of building

Proposed investment for procurement of new durable physical assets

Actual investment made since 01.04.2019 for procurement of new durable physical assets

Proposed investment for installation of newly procured durable assets

Actual investment made since 01.04.2019 for installation of durable physical assets (procured since 01.04.2019)

**Detail for availing benefits under Capital Investment Incentive Scheme for Existing Service Units going for expansion**

Investment made for construction of building, procurement & installation of durable physical assets in the existing unit

Actual investment made since 01.04.2019 for construction of new building for expansion

Proposed investment for construction of new building for expansion

Actual investment since 01.04.2019 for procurement of new durable physical assets for expansion

Proposed investment for procurement of new durable physical assets

Actual investment made since 01.04.2019 for installation of durable physical assets procured since 01.04.2019 for expansion

Proposed investment for installation of newly procured durable physical assets

9) Required documents to be uploaded.

**Detail for availing benefits under Capital Interest Subvention Scheme - New Manufacturing Unit**

Actual Investment made since 01.04.2019 for procurement of new plant & machinery items <input type="text"/>	Name of lending bank/other RBI registered institution First Choice <input type="text"/>
Principal loan amount sanctioned <input type="text"/>	Address Line 1 <input type="text"/>
Date of sanction <input type="text"/>	Address Line 2 <input type="text"/>
Principal loan amount disbursed since 01.04.2019 <input type="text"/>	Address Line 3 <input type="text"/>
Date of last disbursement <input type="text"/>	Country Please Select <input type="text"/>
Loan amount used for procurement of new plant and machinery since 01.04.2019 <input type="text"/>	State Please Select <input type="text"/>

Applicable Interest Rate <input type="text"/>	State Please Select <input type="text"/>
Residual loan tenure in years <input type="text"/>	District Please Select <input type="text"/>
Total estimated interest amount (Residual loan tenure or 7 years whichever is less) <input type="text"/>	Postal / Zip Code <input type="text"/>

**Detail for availing benefits under Capital Interest Subvention Scheme - New Service Unit**

Principal loan amount sanctioned <input type="text"/>	Name of lending bank/other registered institution First Choice <input type="text"/>
Date of sanction <input type="text"/>	Address Line 1 <input type="text"/>
Principal loan amount disbursed since 01.04.2019 <input type="text"/>	Address Line 2 <input type="text"/>



**Project Report:**

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

- 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.



**Zone Classification****District wise break-up of Blocks in Zone A & B of Jammu and Kashmir:**

<b>Districts wise Break up of Blocks in Zone A &amp; B of Jammu Division</b>			
<b>S No</b>	<b>Districts</b>	<b>Zone A</b>	<b>Zone B</b>
1.	Doda	NIL	I. Assar II. Bhaderwah, Bhagwah III. Bhalessa (Gandoh) IV. Bhalla, Changa V. Chilli Pingal VI. Chiralla VII. Dali Udhayanpur VIII. Doda IX. Gundana X. Jakyas XI. Kahra XII. Kastigarh XIII. Khalleni XIV. Marmat XV. Thathri
2.	Jammu	I. Bishnah II. Marh III. Satwari IV. Nagrota V. R.S. Pura VI. Miran Sahib	I. Akhnoor II. Bhalwal Brahmana III. Arnia IV. Dansal V. Khour VI. Mathwar VII. Maira Mandrian VIII. Mandal Phallain IX. Kharah Balli X. Pargwal XI. Chowki Choura XII. Samwan XIII. Suchetgarh XIV. Bhalwal
3	Kathua	I. Hiranagar II. Kathua	I. Bani II. Duggan III. Bhasohli IV. Lohai Malhar V. Baggan VI. Bhoond VII. Duggain





			VIII. Billawar IX. Mahanpur X. DingaAmb XI. Mandli XII. Keerian XIII. Barnoti XIV. Marheen XV. NagrotaGujroo XVI. Dhar Mahanpur XVII. Nagri
4	Kishtwar	NIL	I. Bunjwah II. Dachan III. Drabshalla IV. Inderwal V. Kishtwar VI. Marwah VII. Mughal Maidan VIII. Nagsani IX. Padder X. Palmar XI. Thakrai XII. Trigam XIII. Warwan
5	Poonch	NIL	I. Balakote II. Bufliaz III. Lasana IV. Loran V. Mandi VI. Mankote VII. Mendhar VIII. Nangali Sahib Sai Baba IX. Poonch X. Sathra XI. Surankote
6	Rajouri	NIL	I. Budhal II. Dangri III. Darhal IV. Doongi V. Kalakote VI. Khawas VII. Lamberi VIII. Manjakote IX. Moughla X. Nowshera

			XI. Panjgrain XII. Planger XIII. Qila Darhal XIV. Rajnagar XV. Rajouri XVI. Seri XVII. Siot XVIII. Sunderbani XIX. Thanamandi
7	Ramban	NIL	I. Banihal II. Batote III. Gandhri IV. Gool V. Gundi Dharam VI. Khari VII. Rajgarh VIII. Ramban IX. Ramsoo X. Sangaldan XI. Ukhral
8	Reasi	I. Katra	I. Arnas II. Bamagh III. Chasana IV. Gulab Garh V. JijBagli VI. Mahore VII. Panthal VIII. Pouni IX. Reasi X. ThakraKote XI. Thuroo
9	Samba	I. Bari Brahmana II. Samba III. Vijaypur IV. Purmandal	I. Sumb II. Nud III. Rajpura IV. Ramgarh V. Ghagwal
10	Udhampur	I. Udhampur	I. Chanunta II. Chenani III. Dudu IV. Ghordhi V. Jaganoo VI. Khoon VII. Kulwanta VIII. Latti



			IX. Majalta X. Mounгри XI. Narsoo XII. Panchari XIII. Parli Dhar XIV. Ramnagar XV. Sewna XVI. Tikri
<b>Districts wise Break up of Blocks in Zone A &amp; B of Kashmir Division</b>			
<b>S No</b>	<b>Districts</b>	<b>Zone A</b>	<b>Zone B</b>
1.	Anantnag	I. Anantnag II. Bijbehara III. Sagam	I. Achabal II. Breng III. Chattergul IV. Dachnipora V. Hiller Shahabad VI. Khoveripora VII. Larnoo VIII. Phalgam IX. Qazigund Partly X. Shahabad XI. Shangus XII. Verinag XIII. Vessu
2	Bandipore	NIL	I. Aloosa II. Arin III. Baktoor IV. Bandipore V. Banokoot VI. Ganastan VII. Gurez VIII. Hajin IX. Naidkhai X. Nowgam XI. Sumbal XII. Tulial
3	Baramulla	I. Baramulla II. Tangmarg	I. Bijhama II. Boniyar III. ChandilWanigam IV. Hardaboora V. Kangroosa VI. Khaipora VII. KhoreSherabad VIII. Kunzer



			IX. Lalpora X. Nadihal XI. Narwav XII. Noorkhah XIII. Parenpillan XIV. Pattan XV. Rafiabad XVI. Rohama XVII. Sangrama XVIII. Singhpora XIX. Sopore XX. Tujjar Sharief XXI. Uri XXII. Wagoora XXIII. Wailoo XXIV. Zaingeer
4	Budgam	I. Budgam	I. B.K.Pora II. Beerwah III. Chadoora IV. Charisharief V. Khag VI. Khan-Sahib VII. Nagam VIII. Narbal IX. Pakherpora X. Parnewa XI. Rathsun XII. S.K. Pora XIII. Soibugh XIV. Sukhnag (Hard Panzoo) XV. Surasyar XVI. Waterhail
5	Ganderbal	I. Ganderbal II. Gund	I. Kangan II. Lar III. Safapora IV. Sherpathr V. Wakura
6	Kulgam	NIL	I. Behibagh II. D.H.Pora III. D.K.Marg IV. Devsar V. Frisal VI. Kulgam VII. Kund



			VIII. Menzgam IX. Pahloo X. Pombay XI. Quamoh
7	Kupwara	NIL	I. Drugmulla II. Handwara III. Herri Qadirabad IV. Hyhama V. Kalarooch VI. Keran VII. Kralpora VIII. Kuligam IX. Kupwara X. Lalpora XI. Langate XII. Machil XIII. Magam XIV. Mawar XV. Qalamabad XVI. Meelyaal XVII. Natnussa XVIII. Qaziabad XIX. Rajwar XX. Ramhal XXI. Reddi Chowkibal XXII. Sogam XXIII. Tangdar XXIV. Teethwal XXV. Trathpora XXVI. Trehgam XXVII. Wavoora
8	Pulwama	I. Pulwama II. Pampore	I. Arpal II. Awantipora III. Dadsura IV. Kakapora V. Keller VI. Litter VII. Newa VIII. Shadimarg IX. Tral
9	Shopian	NIL	I. Chitrigam II. Herman III. Imamsahib IV. Kanji Ullar



			V. Kaprin VI. Keller VII. Ramnagri VIII. Shopian IX. Zainpora
10	Srinagar	I. Srinagar II. Eidgah III. Hazratbal IV. Qamarwari	I. Harwan II. Khonmoh

Note: Municipal Committees shall form part of the nearest Block.

**A-ELIGIBLE PLANT & MACHINERY OF MANUFACTURING SECTOR**

- i. The core components of Plant and machinery for manufacturing industry will include the cost of mother production equipment essential for carrying out manufacturing activities and will be eligible for availing incentives.
- ii. Non-Core Components are those which will not be eligible to avail any incentives under this scheme. Following items are covered under non-core category:
  - a) Loading and unloading charges.
  - b) Sheds/ buildings for Plant & Machinery.
  - c) Miscellaneous fixed assets such as DG sets, Excavation/ Mining equipment, handling equipment excluding EOT cranes, electrical components
  - d) Working Capital including Raw Material and other consumable stores.
  - e) Commissioning cost.
  - f) Captive Power Plants except solar power plants for captive use.
  - g) Storage equipment.
  - h) Weigh bridge, Laboratory testing equipment.
  - i) DG Set

**B- CORE COMPONENTS OF BUILDING AND EQUIPMENT FOR SERVICE INDUSTRY**

The core components of Building & Other Durable Physical Assets for service industry will include the cost of construction of building and other durable physical assets essential for carrying out the service activities and will be eligible to avail incentives under this scheme.

The core components of Building and Equipment for service industry will include:

- i. Cost of Building and other durable physical assets (excluding taxes and duties) which are essential for carrying out Service activities.
- ii. Cost of durable assets will include fittings, fixtures and fixed assets that are needed to render Service (e.g. HVAC system, Cooling Towers, Sewage Treatment Plant, etc.)
- iii. Electrical components necessary for plant operation on the plant side from where meter is installed up to the equipment point (i.e. H.T. Motors, L.T. Motors, Switch Boards, Panel Boards, Switchgears).
- iv. Captive Solar Plant/Panels for utilization of the generated power within the unit shall be considered as Core component under Plant & Machinery, if no incentive has been availed under any other scheme of the government.
- v. New building



### **C. NON-CORE COMPONENTS OF BUILDING AND EQUIPMENT FOR SERVICE INDUSTRY**

The non-core components of service industry are those which will not be eligible to avail incentives under this scheme. This will include cost of Land, consumables, disposables or any other item charged to revenue.

### **D. ILLUSTRATIVE LIST OF BUILDING AND EQUIPMENT FOR SERVICE INDUSTRY**

#### **I. Building & Equipment for Tourism & Hospitality Services**

- i. In case of hotels, resorts, eco-resorts and wellness resorts, the investment in following fixed durable assets shall be considered:
  1. Filtration plant for swimming pool.
  2. Water purification plant.
  3. Hot water boiler and room heating equipment (fixed)
  4. Water softening plant
  5. Fume extraction and ventilation plant.
  6. Air conditioning plant.
  7. Cold Storage equipment.
  8. Laundry equipment.
  9. Cooler and refrigeration equipment.
  10. Bakery equipment
  11. Sewage disposal plant
  12. Electrical installations
  13. Tents for camping
  14. Kitchen equipment, cooking range, dish washer, working table.
  15. Fire- fighting equipment (fixed)
  16. Telephone equipment/exchange.
  17. Lifts and escalators
  18. Safe deposit lockers
  19. Tube wells along with pumping sets and lines within the campus
  20. Goods carrier exclusively needed for the hotel.
  21. Projectors and other equipment's for conference hall (fixed).
  22. Lighting equipment.
  23. Adventure and water sports equipments.
  
- ii. In the case of Houseboats, the entire houseboat project along with its fitting and furnishing should be treated as building and physical durable assets.





**ELIGIBLE BUILDING AND PHYSICAL DURABLE ASSETS OF SERVICE SECTOR**

**A. Eligible Units under the respective Service Sectors' head**

**1. Tourism & Hospitality Services (including health & wellness tourism)**

- i. All units in the tourism and hospitality sector registered with Tourism department excluding
  - a. Homestays/ Bread and Breakfast
  - b. Transport services not being used for tourism related activities
- ii. All such units will have to avail requisite licenses of registration from the relevant competent authority for running the commercial operations of Tourism & Hospitality Services.
- iii. Tourism & Hospitality Services will include all the services meant to cater functions, Meetings, Incentives, Conferences & Exhibitions.

**2. Promoting Film Tourism (including film cities, studios)**

- i. All units promoting film tourism registered with Tourism department and Department of Information and Public Relations.
- ii. All such units will have to avail requisite licenses of registration from the relevant competent authority for running the commercial operations
- iii. Promotion of Film Tourism will include renting of equipment for film shooting
- iv. Promotion of Film Tourism will include Theaters, Cineplex, Single Screen theatres, Multiplexes

**3. Ropeways, Entertainment Parks and Rides**

- i. All units in the Ropeways, Entertainment Parks and Rides must be registered with Tourism Department
- ii. All such units will have to avail requisite licenses of registration from the relevant competent authority for running the commercial operations of Ropeways, Entertainment Parks and Rides.
- iii. Ropeways, Entertainment Parks and Rides must be used for promotion of tourism for public and commercial use only.

**4. Heritage Property Restoration Services**

- i. All units arising out of restoration of heritage property recognized/ defined as under:
  - a. Monuments notified under ASI
  - b. Monuments notified by the State Government under Ancient Monuments Preservation (Amendment) Act, 2010.
  - c. Heritage sites notified under The Jammu & Kashmir Heritage Conservation and Preservation Act, 2010.
  - d. Heritage Monuments that are under the management of different religious Trusts such as Waqf Board, Gurdwara, temple trust etc.



- e. Heritage Monuments listed by recognized Agencies such as UNESCO, INTACH (Indian National Trust for Art and Cultural Heritage) etc.

- ii. The heritage building so restored and being utilized for commercial purposes shall be entitled to avail benefits applicable to new units.
- iii. Core components of Heritage Property Restoration Services will only cover civil/construction works of the heritage property involved.
- iv. All such units will have to avail requisite licenses of registration from the relevant competent authority for running the commercial operations

#### **5. Healthcare Services**

- i. All units in the Healthcare Services registered with Health department excluding
  - a. Clinics with only OPD facility
  - b. Chemist Shops
  - c. Canteens
  - d. Gymnasium
  - e. Hospitals & Clinics with less than 25 beds
- ii. All such units will have to avail requisite licenses of registration from the relevant competent authority for running the commercial operations of Healthcare services.
- iii. Healthcare Services must directly be linked to the healthcare of the patients.
- iv. Healthcare Services will include Hospitals, Diagnostic Labs, AYUSH Centres.

#### **6. IT & ITeS Services**

- i. All units in the IT & ITeS Services must be registered with Concerned DIC.
- ii. IT & ITeS Services must include all services which require use of computers to offer IT/ITeS related services only.

#### **7. Maintenance and Repair Services**

- i. All units in the Maintenance and Repair Services registered with concerned DIC excluding.
  - a. Sale/ Trading of goods in the premises.
- ii. Must include purely servicing and maintenance activities and excludes sale of goods.

#### **8. Freight Terminals, Logistics Parks & Warehousing (including Cold Store Services)**

- i. All units in the Freight Terminals, Logistics Parks & Warehousing must be registered with concerned DIC.
- ii. All such units will have to avail licenses of registration from the relevant competent authority for running the commercial operations of Freight Terminals, Logistics Parks & Warehousing.



- iii. Freight Terminals, Logistics Parks & Warehousing shall also include CA stores.

**9. Testing, R&D, Analysis & Certification services**

- i. All units in the Testing, R&D, Analysis & Certification services must be registered with concerned DIC.
- ii. All such units will have to avail licenses of registration from the relevant competent authority for running the commercial operations of Testing, R&D, Analysis & Certification services .

**10. Educational & Skill Development Services**

- i. All units in the Educational & Skill Development Services registered with concerned Education Department excluding
  - a. Coaching Centres
  - b. Tuition Centres
  - c. Schools /Colleges (Arts and Science)
- ii. All such units will have to avail licenses of registration from the relevant competent authority for running the commercial operations of Educational & Skill Development Services.
- iii. All such Educational & Skill Development Services which are affiliated with National/ State Board.

