



**MAC**<sup>®</sup>  
Ancillary Services Pvt. Ltd.

**MAC ANCILLARY SERVICES PVT. LTD.**

Specialized In State & Central  
Government Subsidy Policies

Satish Singh: 97123-11383

CA Kishan Mundhra: 93251-08745

CA Chirag Porwal: 96896-86489

## Aatmanirbhar Gujarat Scheme for assistance to MSMEs

Policy Period : 05-10-2022 to 04-10-2027

### Eligibility & Definitions:

**New Enterprise** - Any new enterprise that commenced commercial production / rendering of services during this period is eligible for the benefits.

**Existing Industrial Unit (Expansion)** - Any existing enterprise that fulfill the below conditions:

- increase its investment in gross fixed capital (GFCI) by at least 50% of its existing project in the same premises, of which 60% of investment in Plant and Machinery
- increases its installed capacity by at least 50% of existing product
- reached the utilization of existing installed capacity at least to the extent of 75% in any one of the preceding three financial years

**Existing Industrial Unit (Diversification)** - Any existing / new enterprise engaged in manufacturing diversifies its production line and fulfill the below conditions:

- in case of Micro and Small enterprises** - increase investment in gross fixed capital (GFCI) by at least 25% of its existing project, of which at least 60% of investment in plant and machinery.
- in case of Medium enterprises** - increase investment in gross fixed capital (GFCI) by at least 50% of its existing project, of which at least 60% of investment in plant and machinery.

### Definitions:

**Micro, Small and Medium enterprise** - An enterprise which has **fixed capital investment** in Plant and Machinery as follows:

- Micro** - less than or equal to INR 1 crore
- Small** - more than INR 1 crore and less than or equal to INR 10 crore
- Medium** - more than INR 10 crore and less than or equal to INR 50 crore

**Gross Fixed Capital Investment (GFCI)** - Gross Fixed Capital Investment means investment made in building, plant and machinery, utilities, tools and equipment and other assets (excluding land) required for manufacturing end product / rendering of services.

**Eligible Fixed Capital Investment (eFCI)** - Eligible Fixed Capital Investment means investment made on or after 05.10.2022 and during the extended time period of 12 months from the date of commencement of commercial production / rendering services.

- New Building
- Other Construction
- Plant and Machinery
- Project related infrastructure

Working At : Surat, Ahmedabad, Vapi, Mumbai, Kolhapur, Ichalkaranji, Solapur, Nagpur.



In case of Micro and Small enterprises, investment towards component other than Plant and Machinery shall be limited only up to 35% of eligible FCI.

### Ineligible Capital Expenditure / Assets:

- Land & Land development cost
- Working Capital
- Goodwill
- Royalty
- Preliminary and pre-operative expenses
- Indigenous second-hand plant and machinery
- Interest capitalized
- Power generation, except for captive use
- Rented or leased property

### Benefits :

Sr. No.	Name of Scheme	Category of Taluka	Quantum of Incentive		
			Micro	Small	Medium
1	Capital Subsidy	Category - 1	25% of TL upto INR 35 Lakhs	N/A	N/A
		Category - 2	20% of TL upto INR 30 Lakhs		
		Category - 3 & Municipal Corporation	10% of TL upto INR 10 Lakhs		
2	Interest Subsidy	Category - 1	7% on TL, max 35 Lakhs per annum for 7 Years		
		Category - 2	6% on TL, max 30 Lakhs per annum for 6 Years		
		Category - 3 & Municipal Corporation	5% on TL, max 25 Lakhs per annum for 5 Years		
		Notes:			
			(a) 1% additional interest subsidy to differently abled entrepreneur, Women entrepreneur & registered start up in manufacturing sector		
			(b) 1% additional interest subsidy to young entrepreneur below age of 35 Years on the date of eligible enterprise should have to bear at least 2% interest levied on TL by bank/financial institution.		
			(c) Interest subsidy will also eligible for new MSME of Service Sectors as listed in Annexure-A, these service sectors shall have to give permanent employment to minimum 10 persons and must have GST registration.		
			(d) Existing enterprise which installs new Solar Power Plant or any other Renewable Power Plant for Captive consumption will be eligible for Interest Subsidy.		
3	Net SGST Reimbursement	Category - 1	100% of net SGST for 10 Years upto 7.5% of eFCI per annum		
		Category - 2	90% of net SGST for 10 Years upto 6.5% of eFCI per annum		
		Category - 3 & Municipal Corporation	80% of net SGST for 10 Years upto 5% of eFCI per annum		
		Notes:			
			(a) Period of 10 Years from the date of commencement of commercial production		
4	EPF Reimbursement	All Category	100% of Employer's statutory contribution and ceiling of incentive amount per employee will be 12% of employee's basic salary plus DA and retaining allowance or INR 1800 per month, whichever is lower		



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		Notes: (a) Period of 10 Years from the date of commencement of commercial production (b) In case of expansion / diversification assistance available for incremental employees (c) New employee means employee who did not have a UAN prior to joining the eligible enterprise (d) Reimbursement to be done on quarterly basis	
5	<b>Quality Certification</b>	All Category	<b>ERP Assistance - 65% of capital cost for installing ERP system subject to maximum amount of INR 1 Lakh during the operative period of the scheme. Quality Certification - 50% of fees payable to certification for national / international certification and 50% cost of testing equipment and machinery required for that certification totalling upto maximum amount of INR 10 Lakh during the operative period of the scheme.</b>
6	<b>ZED Certification</b>	All Category	Eligible for <b>subsidy @ 50% of all charges on the amount after deducting the assistance received from Govt. of India for ZED certification, upto a maximum amount of INR 50,000/-</b> during the operative period of the scheme.
7	<b>Implementation of Information and Communication Technology</b>	All Category	Equipment required for use of ICT as a media of communication, networking with hardware for accessing cloud computing shall be eligible for <b>65% of capital expenditure related to ICT facilities, maximum upto INR 5 Lakh</b> during the operative period of the scheme.
8	<b>Technology Acquisition</b>	All Category	Eligible for <b>65% of cost payable, maximum upto INR 50 Lakh</b> , including royalty payment for first two years during the operative period of the scheme.
9	<b>Patent Registration</b>	All Category	<b>75% of cost / expenditure for any number of patent applications subject to maximum INR 25 Lakh per applicant / enterprise</b> for obtaining patent registration Notes : Applicant shall have to submit application within one year from the date of publication / notification of patent. Maximum fees for attorney for national patent capped at INR 50,000/- for domestic patents and INR 2 Lakh per country for international patent within overall cap of 75% of the cost / expenditure of patent registration within overall ceiling. 50% of assistance will be disbursed after publication / notification of patent and remaining after issuance of certificate of patent.
10	<b>Saving in consumption of Energy and Water</b>	All Category	(a) <b>75% cost of energy / water audit conducted</b> by a recognized institution / consultant subject to <b>maximum of INR 50,000/-</b> will be reimbursed during the operative period of the scheme.

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			<p>(b) <b>25% of cost of equipment recommended by the auditing authority subject to maximum of INR 20 Lakhs one time</b> assistance during the operative period of the scheme.</p> <p>Notes : (a) Assistance on cost of equipment will be eligible subject to condition that saving in energy / water minimum by 10% of average monthly consumption of previous 12 months before audit.</p>
11	<b>Raising Capital through SME Exchange</b>	All Category	<p><b>25% expenditure incurred on raising of fund through SME Exchange maximum to INR 5 Lakh one time</b> after successful raising of equity as per approved scheme by SME Exchange during the operative period of scheme.</p> <p>Notes : (a) Enterprise shall have to submit the application within one year from the listing date in SME Exchange (b) MSME status of enterprise will be considered on the date of listing in SME Exchange.</p>
12	<b>Reimbursement of CGTMSE fees</b>	All Category	<p><b>100% annual service fees paid to Bank / Financial Institution</b> by enterprise for availing collateral free term loan under CGTMSE, for the period of five years.</p>
13	<b>Rehabilitation of Sick Enterprise</b>	All Category	<p>For preparing the diagnostic report from expert / expert agency, expenditure thereof will be reimbursed @ <b>50% cost of preparation of Draft Rehabilitation Scheme subject to maximum of INR 1 Lakh</b> to sick enterprise during the operative period of scheme.</p>
14	<b>Power Connection Charges</b>	All Category	<p>MSME located in other than GIDC / Approved Industrial Park area which has paid charges to distribution licensee during the operative period of scheme, for new connection or to get additional load, assistance @ <b>35% of charges paid to distribution licences for LT / HT service line, maximum limit upto INR 5 Lakhs.</b></p>
15	<b>Rent to MSEs</b>	All Category	<p>Enterprise acquiring Rented / Leased Shed to set up manufacturing activities during the operative period of scheme will be provided assistance by providing reimbursement of rent paid by it, @ <b>65% of rent paid with maximum limit of INR 1 Lakh per annum for a period of five years.</b></p>



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### **DISCLAIMER:**

We have made all the efforts to avoid errors or omission in the above content. In spite of this, there may be chances for its occurrence. So it is suggested that to avoid any doubt reader should cross-check all the facts, law and contents with the Original Government Publications, Guidelines or Notifications issued time to time.

### **Link for Government Resolution :**

<https://ic.gujarat.gov.in/documents/commondoc/2022/Atmanirbhar%20Gujarat%20Scheme%20for%20assistance%20to%20MSMEs.pdf>

### **Link for Taluka Category:**

<https://ic.gujarat.gov.in/documents/commondoc/2020/I-Branch 2297 02 Nov 2020 98 06112020.pdf>

