

8. Special packages unscored for sick industrial units would endeavour for their rehabilitation through acquisition and purchase of sick units. Sick small industries would also fall in the ambit of the revival scheme.
5. **Capital Investment Subsidy:-** On fixed investment as per following particulars would be given to small scale industries.

District Category	Percentage of Fixed investment as subsidy	Maximum Amount
Backward A	15%	Rs 5.0 lakh
Backward B	15%	Rs 10.0 lakh
Backward C	15%	Rs 15.0 lakh

### 13. Concessions to Food Processing Industry :-

- Commercial Tax levied on the raw material of food processing industry; set up in food parks shall be adjusted (set off) against the Commercial Tax of the finished goods.
- With a view to encouraging food processing industry, reimbursement of up to Rs One lakh or 10% of actual expenditure made for obtaining quality certification and research work would be given. Food processing industry, which is in the small scale category, would also be eligible for marketing grant. Efforts for brand building of food processing industry in the small-scale sector would also be encouraged. For this purpose reimbursement for establishing stall in national level/state level, exhibition/seminars or giving advertisement would be made, on the basis of actual expenditure. In the first year Rs 75 thousand in the second Rs 50 thousand and in the third year Rs 25 thousand could be reimbursed.

14. **Special packages** for reviving the small scale, large and medium scale sick/closed units and for restarting by a new entrepreneur have been provided in New Industrial Policy

### 4. Exemption in Stamp Duty and Registration Charges :-

- a. Industries that obtain loan for new units, expansion, diversification or modernization would be eligible for exemption in stamp duty and registration charges in the legal documents as per the following chart :-

Category Of districts	Stamp Duty		Registration Fee	
	Small Industry	Large and Medium scale Industry	Small Scale Industry	Large and Medium Scale Industry
Backward B	100% exemption	50% exemption	Re 1 per thousand	50% of general rate
Backward C	100% exemption	100% exemption	Re 1 per thousand	Re 1 per thousand
N.I.B.	100% exemption	100% exemption	Re 1 per thousand	Re 1 per thousand

- b. Stamp Duty and Registration charges would be levied on the premium amount as charged by the Industry Department for lease deeds of land and shed in Industrial Areas and Industrial Growth Centres.
- c. Stamp duty and registration charges would be levied only on the transfer fee; charged by the Industry Department in cases of land transfer. Blood relations (Husband/Wife/Mother/Father/Son/ Daughter/Brother/Sister Grand Daughter/Grand Son) would not be included in the transfer category for ownership or partnership units. In such cases no transfer fee would be charged. Appropriate amendments in the lease deed would be made for which Rs 1000/- as stamp duty and Rs 100/- as registration fee would be charged.
- d. Stamp Duty and Registration Charges would be fully exempted for the industrial units, which have been closed down and acquired by the financial institutions and banks or sick and closed units referred to BIFR or liquidator for disposal.
- e. Full exemption in stamp duty and registration charges for sale/transfer of sick units; as defined by RBI and closed down industrial units would be given.
- f. If existing managements of an Industrial unit did not succeed in running the unit at more than 50% of its installed capacity for 3 years and for better utilization of capacity he sells the unit as "on going concern" to another entrepreneur or the said unit **Merges/Amalgamates** with another company then in the such cases stamp duty and registration charges would be limited to a maximum of Rs 10 lacs