

**State Specific Book on Micro, Small
& Medium Enterprises (MSME)
State of Tamilnadu**



Committee for MSME & Start-up
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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Chapter I

Introduction to MSME in Tamilnadu

The Micro, Small and Medium Enterprises (MSME) sector is the engine of growth in India and contributes substantially to employment generation, scaling up of manufacturing capabilities, balanced regional development and socio-economic empowerment. It is the biggest employer after agriculture in the Country. World over, MSMEs are the main vehicles for job creation. As per the Annual Report (2018-19) of the Ministry of MSME, Government of India, the share of MSMEs in the Country's GDP is around 28.9%. MSMEs also contribute 48.1% of the total exports from India.

After the enactment of the Micro, Small and Medium Enterprises Development Act, 2006, small scale industries have been classified as Micro, Small and Medium Enterprises. The Government of India has recently notified new criteria for classifying the enterprises and has also introduced Udyam Registration instead of all the earlier registration procedures.

An enterprise engaged in **Manufacturing or Service activities** is classified as a Micro, Small or Medium Enterprise based on the following composite criteria:-

Type of Enterprise	Investment in Plant & Machinery not exceeding	Turnover not exceeding (excluding export turnover)
Micro	Rs.1.00 Crore	Rs. 5.00 Crore
Small	Rs.10.00 Crore	Rs. 50.00 Crore
Medium	Rs.50.00 Crore	Rs.250.00 Crore

As per the National Sample Survey (NSS) 73rd round, conducted by the National Sample Survey Office, Ministry of Statistics & Programme Implementation, Government of India during the period 2015-16, Tamil Nadu has the third-largest number of MSMEs in the Country with a share of 8% and around five million enterprises. It also accounts for nearly 15.24% of India's micro-enterprises and has the highest number of non-farm units.

Tamil Nadu enjoys a dominant position in the industrial sector as indicated by the Annual Survey of Industries (2017-18). Tamil Nadu has over 25 lakh

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persons engaged in the factory sector which is highest in the country. With 37,987 factories, the state accounts for the 4th highest number of factories in the country. Tamil Nadu ranks 3rd in the amount of invested capital and in terms of total industrial output in the industrial sector.

Chapter II

Entrepreneurship Development & The MSME Sector in Tamilnadu

MSME SECTOR: THE PIVOT OF TAMILNADU'S ECONOMY

Around 23.60 lakh entrepreneurs have registered/filed the Small Scale Industries (SSI), Entrepreneur Memorandum (EM) Acknowledgement Part II/ Udyog Aadhaar Memorandum (UAM) providing employment opportunities to about 151.61 lakh persons with a total investment of Rs.2,73,241.00 Crores. MSMEs in the State produce over 6000 different products for both domestic and international markets. They provide a strong and reliable vendor base to large industries in the State.

The majority of MSMEs in Tamil Nadu are concentrated in sectors such as food and beverages, textiles and apparel, printing, metal fabrication, machinery and equipment, leather, rubber and plastics, chemicals, wood and furniture etc., Manufacturing MSMEs are largely concentrated in Chennai, Coimbatore, Erode, Kanchipuram, Krishnagiri, Madurai, Salem, Tiruppur, Virudhunagar and Vellore Districts. Service MSMEs are concentrated in Chennai, Coimbatore, Dindigul, Kanchipuram, Namakkal, Salem, Thoothukudi, Thiruvallur, Trichy and Vellore Districts.

Though the contribution of MSMEs to the growth of Tamil Nadu's economy is phenomenal, MSMEs face intense pressure and constraints in sustaining competitiveness in a globalized world.

Greater competition, rapid technological advances, more demanding market requirements, and constant changes in consumer demands require MSMEs to be creative and innovative to face the challenges of the global market. MSMEs must confront increasing competition from developed and emerging economies. They must also be able to plug into the new market opportunities provided by these countries. Focus on the global markets reinforces growth, enhances competitiveness and supports the long term sustainability of these enterprises.

The Government of Tamil Nadu recognizes the need to augment the capacities of MSMEs while also creating a conducive business environment for MSMEs to focus on these opportunities.

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The Vision Tamil Nadu 2023 identifies manufacturing as one among the ten thrust areas for the acceleration of economy and achievement of various long term goals. This will increase the footprint of high-value-addition activities in the State, in line with its natural and human endowments, and more importantly, enhance the level of direct and indirect employment.

A highly developed manufacturing sector necessarily needs a dynamic and vibrant MSME sector. One of the strategic initiatives underlying Vision Tamil Nadu 2023 is to boost the creation and sustenance of several MSME clusters across the State. This will have the dual benefit of geographically diversified growth in the State and high employment generation, the latter being a characteristic of the MSME sector.

Chapter III

Tamilnadu State Specific Policy-2021

1. POLICY OBJECTIVES

THE OBJECTIVES OF THE MSME POLICY ARE AS FOLLOWS:

- a. Design policies and regulations with “Think MSME First” principle
- b. Promote and facilitate National and International investments in the sector
- c. Provide thrust for scaling up and diversification of MSMEs
- d. Expand employment generation
- e. Foster culture of entrepreneurship and innovation
- f. Strengthen ease of doing business and good governance g. Improve access to finance and risk capital
- h. Augment Infrastructure Support
- i. Promote balanced industrialization
- j. Enhance the availability of skilled human resources k. Facilitate access to National and global markets
- l. Improve competitiveness and productivity
- m. Promote and facilitate green initiatives and sustainable waste management
- n. Reinforce social equity and inclusion
- o. Build capacity and resilience of MSMEs to tide over business cycles and natural disasters
- p. Provide exposure to state of the art technology and support adoption of Industry 4.0
- q. Create quality consciousness and encourage certification
- r. Strengthen the supporting legal framework
- s. Monitor and evaluate the implementation of policy

2. POLICY TARGETS

The policy targets are as follows:

- a. Make Tamil Nadu the most vibrant ecosystem for MSMEs/Start-Ups to thrive and scale-up
- b. Attract new investments worth ₹ 2,00,000 Crore in the sector by 2025
- c. Create additional employment opportunities for 20 lakh persons in the sector
- d. Increase the share of exports from the MSMEs in the State by 25%

3. POLICY STRATEGIES

3.1. 'THINK MSME FIRST' POLICY

- A. The State Government will endeavour to ensure that all departments distinguish between MSMEs and large companies to ensure that any burden on businesses does not impact the MSME sector. MSMEs do not have the luxury of large accounting departments or advisory support dedicated to complying with complex annual reporting procedures. The 'Think MSME First' will be applied to policies/laws related to MSMEs by such departments, which will ensure:
 - i. Consultation on such policies/procedures with MSMEs and organizations representing MSMEs
 - ii. Assessment of MSME businesses likely to be affected by such policies/laws
 - iii. Measurement of the impact on MSMEs (cost-benefit analysis)
 - iv. Use of mitigating measures, if appropriate
- B. MSMEs will be given specific support, exemptions, simplified procedures, etc. to ensure a level playing field under the schemes, laws and procedures applicable to them.

3.2. FACILITATE INVESTMENT, INCLUDING FOREIGN DIRECT INVESTMENT (FDI)

To accomplish the goal of making Tamil Nadu, Asia's most favored investment destination for MSMEs as envisaged in the Vision 2023 document, MSME Trade and Investment Bureau (M-TIPB) will provide escort services to prospective foreign investors in the MSME sector.

THE M-TIPB WILL:

- a. Provide information to entrepreneurs especially investors from abroad and other states regarding the scope of setting up of industries/service establishments in the State
- b. Extend escort services for setting up of industries, for availing incentives and facilities available
- c. Conduct applied research on MSME policy and administration and take up evaluation studies of programmes and policies
- d. Function as a facilitating agency for single-window clearance for new MSME investments from outside Tamil Nadu to facilitate speedy and timely clearances
- e. Facilitate identification of vendor MSMEs for the large industries that are set up in the State

3.3. FOSTER CULTURE OF ENTREPRENEURSHIP & INNOVATION

A five-year Strategic plan-2017-2022, for entrepreneurship development and innovation by MSMEs, is being implemented by Entrepreneurship Development and Innovation Institute (EDII) and further, it will:

- a. Strengthen the Communications Programme to celebrate successful entrepreneurs and create an aspirational entrepreneurial culture in the State in electronic, print, and social media
- b. Organize MSME Entrepreneurs and Innovators Summit annually to recognize and reward outstanding entrepreneurs and MSME innovators
- c. Enable MSME-academia partnership and collaboration for research and innovation besides setting up an Entrepreneurship Development Programme for faculty and students of higher educational institutions and first-generation entrepreneurs
- d. Promote social and economic entrepreneurship to channelize entrepreneurship to civic and social problems
- e. Enhance the existing Innovation Voucher Programme to enable MSMEs/Start-Ups to augment value-addition and revenues through research and development of new or improved products, processes, services, customer interface etc., in collaboration with reputed knowledge partners like academic institutions, R&D labs, etc.,

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- f. Encourage Corporate Social Responsibility (CSR) funding for research relevant to MSMEs including setting up Centres of Manufacturing Innovation in top educational institutions

3.4. STRENGTHEN EASE OF DOING BUSINESS AND GOOD GOVERNANCE

- A. To promote Ease of Doing Business, the MSME Department has developed and implemented a Single Window Portal for MSMEs as per the Tamil Nadu Business Facilitation Act, 2018. The Department has adopted the National Framework for Ease of Doing Business of the Department for Promotion of Industry and Internal Trade (DPIIT), Government of India, and periodically undertakes benchmark studies on Ease of Doing Business through EDII. The Department will continue to facilitate MSMEs for availing clearances, incentives, statutory/regulatory permissions/approvals/consents etc., within the time frames prescribed, in the Tamil Nadu Business Facilitation Act, 2018. The existing MSMEs can also avail these for renewal of their licences through the Single Window Portal.
- B. DICs (District Industries Centres) will continue to serve as the single point of service for all State and Central Government schemes for MSMEs and start-ups
- C. To develop institutional capacities and improve service delivery, the MSME Department will work with the Commissionerate of Industries and Commerce, Tamil Nadu Small Industries Development Corporation Ltd (TANSIDCO), Tamil Nadu Small Industries Corporation (TANSI), EDII and M-TIPB to align their mandate and reorganize their organizational structures as may be necessary to implement this policy effectively
- D. The MSME Department will encourage Commissionerate of Industries and Commerce, TANSIDCO, M-TIPB and EDII to draw external expertise to achieve the stated objectives of this policy
- E. New MSMEs and Start-ups will be exempted from approvals for establishment and operation for a period of three years based on self-certification subject to the condition that the unit shall have mandatory approval within a period of one year from the expiry of the 3 year period.

3.5. EXPAND ACCESS TO AFFORDABLE FINANCE

A. NEW MSMEs

- i. Subsidy Based Loans: Unemployed Youth Employment Generation Programme (UYEGP), along with the New Entrepreneur cum Enterprise Development Scheme (NEEDS), will continue to be the key programmes for the promotion of Micro and Small Enterprises.
- ii. Overcoming the Problem of Collateral for Loans: The State Government will work with the Central Government, State Level Bankers' Committee (SLBC), Nationalized Banks and State Financial Institutions like Tamil Nadu Industrial Investment Corporation Ltd (TIIC) to ensure effective implementation of the Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE).
- iii. Encouraging Access to Formal Credit: Infusion of additional capital of Rs.1,000 cr to TIIC to expand access to affordable institutional finance to the MSMEs
- iv. Overcoming the Problem of Seed Money: Equity participation would be provided through the Tamil Nadu Start-up Fund of Funds, which would be managed by a professional financial agency as envisaged in the Tamil Nadu State Start-up and Innovation Policy, 2018.
- v. Reducing the Cost of Finance: Incentives like Capital Subsidy, Special Capital Subsidy, Interest Subsidy, Subsidy for Backward Blocks and Agro Industries and Back-ended Interest subsidy will be available for MSMEs as indicated in the **Annexure I**.
- vi. Grievance Redressal Mechanism: The grievance redressal mechanism for entrepreneurs at the district level will be strengthened to ensure hassle-free processing of applications and release of loans and subsidy. The District Level Taskforce headed by the District Collector will conduct an Entrepreneurs' Grievance Day for entrepreneurs once in a quarter at the District headquarters and main business towns in the District by rotation.

B. SCALING UP MSMEs

To enable existing units to scale-up and diversify, the State Government will:

- i. Provide financial support for listing in the SME exchanges and raising capital from stock markets.

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- ii. Provide attractive incentives such as Capital Subsidy, Special Capital Subsidy, Interest Subsidy, and Subsidy for Backward Blocks and Agro- industries for expansion or diversification of MSME units.
- iii. Provide special incentives for the MSME sector as stated in the Tamil Nadu Electric Vehicle Policy 2019 and Tamil Nadu Electronic Hardware Manufacturing Policy, 2020.
- iv. Collaborate with banks and financial institutions to set up more specialized MSME branches in industrial areas for the benefit of MSMEs and Startups.
- v. Facilitate access to working capital for MSMEs through banks and NBFCs based on firm orders from well-established firms and strengthening of Trade Receivables Discounting System (TReDS).
- vi. Set up an Alternate Investment Fund (AIF) for the MSMEs.
- vii. De-risk MSMEs from natural disasters and disruptions through a dedicated insurance scheme.

3.6. AUGMENT INFRASTRUCTURE SUPPORT

- A. TANSIDCO will co-ordinate for the provision of water, sewage facilities, uninterrupted power supply, and road connectivity to industrial estates located in the recognized industrial corridors.
- B. TANSIDCO will develop 5000 acres of land for MSMEs across the State to promote widespread industrial development.
- C. State Industries Promotion Corporation of Tamil Nadu (SIPCOT) will earmark 20% of the land area to TANSIDCO for development and allocation to MSMEs. TANSIDCO will give priority in allotment to SC/ST and transgender entrepreneurs (20%), women entrepreneurs (30%), and Ex-servicemen (10%).
- D. Allotment of TANSIDCO plots and flats will be done based on fair and transparent criteria using an online workflow system.
- E. A clear land re-classification policy for industrial use, for TANSIDCO and private Industrial Estates, will be formulated and approvals for change of land use (CLU) will be streamlined.
- F. TANSIDCO will develop Plug & Play facilities, plots and sheds and make them available on short term lease.

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- G. TANSIDCO will also make effective use of land resources to reclaim unused land for allocation to MSMEs.
- H. The provisions of the Tamil Nadu Combined Building Rules, 2019 will be leveraged for better utilization of industrial land.
- I. M-TIPB will facilitate identification and allotment of land through TANSIDCO for foreign investments and help the entrepreneur to obtain all clearances/titles in a hassle-free manner.
- J. Pricing and terms of payment for TANSIDCO developed industrial estates, will be structured in such a way as to make them affordable.
- K. A corpus of Rs.500 cr. for the Estate Infrastructure Development & Maintenance Fund will be setup for up-gradation and better maintenance of TANSIDCO estates. Initially an amount of Rs.100 Crore (50% by TANSIDCO & 50% by State Government), will be earmarked for this purpose. Demand- driven additional special infrastructure in existing TANSIDCO industrial estates will be provided by contributing up to 50% of the cost from this fund, with the rest to be met by the user industry associations or bank loans with the condition that the same would be maintained through user charges.
- L. Encourage setting up of worker hostels in the non-processing areas of TANSIDCO industrial estates and industrial clusters having huge migrant labour force to enhance labour welfare and productivity. This will be taken up through public-private partnership (PPP) and also by leveraging the Tamil Nadu Shelter Fund and other Schemes of Central and State Governments.
- M. A scheme for land procurement through negotiations, including land pooling will be introduced.
- N. The formation of private industrial estates under public-private partnership for the development of infrastructure will be encouraged through grants from the State Government.
- O. TANSIDCO will provide escort services for the setting up of private industrial estates and also strive for suitable financial support
- P. New/existing small enterprises undertaking expansion or diversification of their projects while mortgaging and hypothecating

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their assets will be eligible for a rebate/ reimbursement of 50% of the stamp duty. In the case of micro enterprises this will be 100%.

- Q. Creation of tool rooms will be encouraged through public-private partnerships.

3.7. ENHANCE AVAILABILITY OF SKILLED HUMAN RESOURCES

- A. The Government will put in place an effective coordination mechanism for forecast and development of skills involving the Tamil Nadu Skill Development Corporation (TNSDC), MSME Associations, Industrial Training Institutes (ITIs), and Department of Industries and Commerce to enable annual surveys for forecasting the requirement, planning and for organizing of skill training programmes for such sectors.
- B. Specialized training units will be set up in large MSME clusters in collaboration with ITIs, Polytechnics, and MSME Industry Associations as per the National Skills Qualification Framework (NSQF) to arrange for up skilling and reskilling of workers.
- C. The government will create a coordination mechanism on curriculum changes to ensure that relevant skills attuned to the requirements of the industries are imparted in ITIs and Polytechnics.
- D. Amma Skill Training and Employment Scheme will continue to be implemented to address the long-felt need for skilled manpower in the manufacturing sector by providing on the job training to potential candidates.

3.8. FACILITATE ACCESS TO NATIONAL AND GLOBAL MARKETS

- A. The Government have recently amended the Tamil Nadu Transparency in Tender Rules, 2000, granting purchase preference of 25% in public procurement from micro and small enterprises registered within the State. A special window will be created to enable Micro and Small Enterprises to effectively access Government contracting opportunities and to monitor implementation by departments.
- B. On board more MSMEs on the Government e-Market Place (GeM) portal to tap into the Public Procurement opportunities within the Country and also on the MSME Global Mart of the National Small Industries Corporation (NSIC).

- C. MTIPB will organize training programmes to build capacities and abilities of the MSMEs to access the existing and emerging market opportunities. This will facilitate MSMEs to make use of Central and State Government procurement avenues and avail opportunities for export.
- D. TANSIDCO, EDII, and M-TIPB will jointly organize regular MSME vendor development programmes at the district or cluster level for large private sector companies, MNCs and State PSUs to enable local MSMEs to meet their standards and to access contracting opportunities.
- E. M-TIPB will support the participation of exceptional and high growth MSME/start-up entrepreneurs in National and International trade fairs and exhibitions.
- F. To provide opportunities for export to the MSMEs from Tamil Nadu and to promote foreign collaboration and investments in the MSME sector, M-TIPB will:
 - i. Explore the overseas market for MSME products
 - ii. Forge ties with National and International Trade Bodies, Industrial Associations, proponents of Trade and Investment Policy, and institutions that promote marketing opportunities for MSMEs
 - iii. Identify National and International trade exhibitions and business fora for participation by MSMEs of Tamil Nadu and suggest business fora and trade meets to be conducted by the Government of Tamil Nadu
 - iv. The Bureau will act as a hub of knowledge on National and International marketing and trading opportunities
 - v. Collate and disseminate business opportunities and market intelligence
 - vi. Enable access to marketing assistance provided by the Government of India and Central agencies
 - vii. Facilitate the promotion of **Export Hubs** in the districts after analysing the export potential in the districts in coordination with Director General of Foreign Trade (DGFT).
 - viii. Micro and Small Enterprises Facilitation Councils (MSEFC) will be strengthened to ensure receivables to MSEs.

3.9. IMPROVE COMPETITIVENESS AND PRODUCTIVITY

A. To raise the global competitiveness of MSMEs, the MSME Department will:

- i. Design an MSME Manufacturing Competitiveness & Sustainability Initiative (MC&SI) to incentivize resource efficiency, environmental sustainability, and adoption of international product/process quality standards.
- ii. Promotion of Energy Audit and Conservation of Energy (PEACE) initiative and Q-Cert programme will be strengthened to ramp up productivity and competitiveness.
- iii. Upgrade the existing Government Testing Labs by providing state of the art facilities with NABL accreditation to meet the testing requirements of MSMEs.
- iv. Channelize Central Government Programmes to facilitate technology up- gradation and modernization through schemes such as Credit Linked Capital Subsidy Scheme (CLCSS), Technology and Quality Upgradation (TEQUP) Scheme, Lean Manufacturing Competitiveness Scheme, Design Clinic Scheme for Design Expertise, financial support to MSMEs for ZED certification, etc.
- v. Incentivise green initiatives by the adoption of cleaner and environment- friendly technologies for efficient usage of resources and waste management including electronic waste
- vi. Undertake Intellectual Property Rights (IPR) campaigns through EDII to enable more MSMEs to effectively utilize the IP regime for their growth.
- vii. Promote the adoption of smart technologies including AI/machine learning/IoT amongst MSMEs in both manufacturing and services to improve their productivity and to gear them towards Industry 4.0.

B MSME Department will strengthen the Cluster Development Initiative which will:

- i. Undertake complete mapping of macro and micro MSME clusters in Tamil Nadu and prepare cluster development master plans as a joint development programme with MSME cluster associations.

- ii. Support MSME cluster associations and TANSIDCO industrial estates to set up common facility centres, modern tool rooms, quality testing labs, environment management infrastructure etc., through Special Purpose Vehicles (SPVs). Such SPVs will also be permitted to outsource the setting up and/or operation of such facilities to a third-party service provider.
- iii. Land for such common facility centres, Common Effluent Treatment Plants (CETPs), Common Waste Management Facilities and other common amenities will be provided at a nominal lease to the cluster association or the service provider identified by the cluster association.
- iv. Plan and implement a soft-intervention programme for building institutional leadership, managerial and technical capacities of important clusters through EDII.
- v. Extend extra support to clusters in which Tamil Nadu already enjoys a considerable competitive advantage, besides other sunrise sectors.

C. The MSME Department will undertake facilitation and capacity building programmes for MSMEs along the following lines:

- i. EDII will organize capacity building programmes for documentation, contracts, negotiation, funding, risk management, soft skills, export and e-commerce competencies, leadership training for owners, management skills, family businesses, quality standards, etc.
- ii. M-TIPB and EDII will organize capacity building programmes to strengthen business networks such as MSME district associations, product-based associations, etc.
- iii. M-TIPB and EDII will design and provide business facilitation services such as an online learning portal, mentoring, and networking programmes linking existing MSMEs and Start-ups, Entrepreneurs' Clinic, Call Centre etc.,

3.10. REINFORCE SOCIAL EQUITY AND INCLUSION

The MSME Department will reinforce inclusiveness and social equity, especially in access to financial benefits under various schemes, allotment of industrial plots/sheds, access to capital and market, entrepreneurship training, etc., by:

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- a. Continuing to offer additional incentives to MSMEs set up in industrially backward districts to ensure equitable economic development across the State
- b. Extending special consideration to micro-enterprises and ensuring allocation of a fair share of benefits to them, as they constitute the bottom of the MSME pyramid
- c. Giving priority and differential incentives and concessions to women and other special categories such as transgender, SC/STs, OBC, minorities and differently-abled entrepreneurs under all schemes
- d. Promoting industrial estates exclusively for women entrepreneurs
- e. A pay-roll based subsidy will be introduced to promote regular employment

3.11. STRENGTHEN THE LEGAL FRAMEWORK

The MSME ecosystem in the State would be facilitated through the legal framework based on the Tamil Nadu Business Facilitation Act, 2018.

3.12. MONITORING AND EVALUATION OF POLICY IMPLEMENTATION

Implementation of this Policy would be reviewed by the MSME Investment Promotion and Monitoring Board as constituted under the Tamil Nadu Business Facilitation Act, 2018.

3.13. THE VALIDITY OF THE POLICY

This Policy will be valid from the date of notification by the Government.

Chapter IV & V
Tamilnadu State Specific Incentive
Schemes for MSMEs
&
Eligibility for Availing Incentive
Schemes

1	SCHEMES FOR STARTUP'S	
1.1.	INNOVATION VOUCHER PROGRAMME (IVP)	
	Voucher A	To promote the development of a new product or production process
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	80% of the total budget for approved activities
	Maximum eligibility	Rs.2.00 lakhs
	Agency	Entrepreneurship Development Institute of India (EDII)
	Ineligible Activities/Enterprises	As notified in G.O. (Ms) No. 17 dated 19.06.2018
	Who can apply	Any individual/Institution/ MSMEs/ Startups
	Voucher B	To promote existing or an early-stage company to quickly access potential markets by developing innovative commercial products
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	50% of the total budget for approved activities
	Maximum eligibility	Rs.5.00 lakhs

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	Agency	Entrepreneurship Development Institute of India (EDII)
	Ineligible Activities/Enterprises	As notified in G.O. (Ms) No. 17 dated 19.06.2018
	Who can apply	Any individual/ institution/ MSMEs/ Startups
1.2.	VENTURE CAPITAL	
	Tamil Nadu Start-up Fund	To promote the development of a new product or production process
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	Equity participation through a designated Fund Management Company (FMC)
	Maximum eligibility	Guidelines to be issued separately
	Agency	Entrepreneurship Development Institute of India (EDII)
	Ineligible Activities/Enterprises	Service Enterprises
	Who can apply	Any individual/Institution/ MSMEs/ Startups
2.	SCHEME FOR FUND RAISING	
	Scheme	Assistance for listing& raising money
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	20% of the total expenditure incurred on SME IPO
	Maximum eligibility	Rs.5.00 Lakhs
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	----
	Who can apply	Any eligible Small & Medium Enterprises (SME)
	Scheme	Seed capital assistance for early-stage startups
	Location of enterprise	Anywhere in Tamil Nadu

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	Quantum of incentives	Maximum Eligibility as per G.O. (Ms.) No.49 MSME (A) Department dated 18.06.2020
	Maximum eligibility	Guidelines to be issued separately
	Agency	Entrepreneurship Development Institute of India (EDII)
	Ineligible Activities/Enterprises	-----
	Who can apply	Early startups registered with TANSIM. Located and head quartered in Tamil Nadu
3.	SCHEME FOR LEVERAGING THE IPR SCHEME	
3.1.	Scheme	Subsidy on the Cost of Patent Registration in India or Abroad
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	75% of the cost of filing the Patent Registration application
	Maximum eligibility	Rs.3.00 Lakhs per Patent registered
	Agency	District Industries Centre (DIC) – within 6 months from the date of receipt of Patent Registration
	Ineligible Activities/Enterprises	----
	Who can apply	Any Individual/Institutions/ MSMEs/Start-ups
3.2.	Scheme	Subsidy on the Cost of Trade Marks or Geographical Indications (GI) Registration in India or Abroad
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	50% of the cost of filing the Trade Mark Registration including the cost of first time maintenance fee/ Geographical Indications registration/ application

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	Maximum eligibility	Rs.25,000 per Trade Mark of Geographical Indication registered
	Agency	District Industries Centre (DIC) – within 6 months from the date of receipt of Trade Mark or Geographical Indications Registration
	Ineligible Activities/Enterprises	-----
	Who can apply	Manufacturing MSMEs
4.	INCENTIVE SUPPORT SCHEMES	
4.1.	Scheme	Capital Subsidy for Micro Enterprises
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	25% of Plant & Machinery Value
	Maximum eligibility	Rs.25.00 Lakhs
	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New enterprises / enterprises going in for expansion & diversification
4.2.	Scheme	Additional Capital Subsidy for Micro Enterprises
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	Additional 10% on the investment made in Plant & Machinery
	Maximum eligibility	Rs.5.00 Lakhs
	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I

Tamilnadu State Specific Incentive Schemes for MSMEs ...

	Who can apply	New enterprises / enterprises going in for expansion & diversification
4.3.	Scheme	Capital Subsidy for Small & Medium Enterprises
	Location of enterprise	<ul style="list-style-type: none"> • 254 industrially backward blocks & all Industrial Estates promoted by the Government & Government Agencies like SIDCO, TANSIDCO, etc., • All 388 blocks in the State for Agro-based enterprises
	Quantum of incentives	25% of Plant & Machinery value
	Maximum eligibility	Rs.150.00 Lakhs in 3 installments
	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New enterprises / enterprises going in for expansion & diversification
4.4.	ADDITIONAL CAPITAL SUBSIDY	
4.4.1.	Scheme	Payroll Subsidy
	Location of enterprise	<ul style="list-style-type: none"> • All Micro enterprises anywhere in Tamil Nadu • 254 industrially backward blocks & all Industrial Estates promoted by the Government & Government Agencies like SIDCO, TANSIDCO, etc., • All 388 blocks in the State for Agro-based enterprises
	Quantum of incentives	Reimbursement of employer's contribution to EPF for the first three years, if employment is provided to more than 20 persons

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	Maximum eligibility	Rs.24,000 per employee per annum
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New enterprises
4.4.2.	Scheme	For Women, SC/ST, differently abled & transgender entrepreneurs
	Location of enterprise	<ul style="list-style-type: none"> • All Micro enterprises anywhere in Tamil Nadu • 254 industrially backward blocks & all Industrial Estates promoted by the Government & Government Agencies like SIDCO, TANSIDCO, etc., • All 388 blocks in the State for Agro-based enterprises
	Quantum of incentives	5% on the Plant & Machinery value
	Maximum eligibility	Rs.5.00 Lakhs
	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New enterprises
4.4.3.	Scheme	To promote cleaner & environment friendly technologies
	Location of enterprise	<ul style="list-style-type: none"> • All Micro enterprises anywhere in Tamil Nadu • 254 industrially backward blocks & all Industrial Estates promoted by the Government & Government Agencies like SIDCO, TANSIDCO, etc., • All 388 blocks in the State for Agro-based enterprises

Tamilnadu State Specific Incentive Schemes for MSMEs ...

	Quantum of incentives	25% on the Plant & Machinery value installed to promote such technology
	Maximum eligibility	Rs.10.00 Lakhs
	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production or date of installation of Plant & Machinery / Equipment
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	All New & existing Micro / Small / Medium manufacturing enterprises
4.4.4.	Scheme	For MSME Units that are engaged in E-Vehicle Component & charging infrastructure manufacturing
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	20% additional Capital Subsidy
	Maximum eligibility	Additional special capital subsidy of Rs.10 Lakhs
	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New enterprises / enterprises going in for expansion & diversification
4.4.5.	Scheme	Incentive for Scaling-up
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	5% of the Plant & Machinery value
	Maximum eligibility	Rs.25.00 Lakhs
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I

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	Who can apply	All existing Micro & Small Enterprises (MSEs) undertaking expansion & diversification
4.5.	Scheme	Low Tension Power Tariff (LTPT) Subsidy for Micro enterprises
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	20% on power consumption charges for 36 months from the date of commencement of production or the date of receiving the power connection, whichever is later
	Maximum eligibility	Actual amount incurred
	Agency	District Industries Centre (DIC) 1. For issue of Eligibility Certificate (EC) – Within 3 months from the date of commencement of production or date of power connection, whichever is later. 2. For submission of Subsidy Claims – The first Claim should be preferred within 30 days from the date of issue of EC. Subsequent Claims should be submitted once in 6 months.
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New enterprises / enterprises going in for expansion & diversification using Low Tension Power Supply (Tariff III B only)
4.6.	Scheme	Special Subsidy for thrust sector as in Annexure V for Micro, Small & Medium Manufacturing Enterprises
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	25% of the Plant & Machinery Value
	Maximum eligibility	Rs.150.00 Lakhs in 3 installments

Tamilnadu State Specific Incentive Schemes for MSMEs ...

	Agency	District Industries Centre (DIC) – within 1 year from the date of commencement of production
	Ineligible Activities/Enterprises	-----
	Who can apply	New enterprises/enterprises going in for expansion & diversification
4.7.	Scheme	Generator Subsidy for Micro manufacturing enterprises
	Location of enterprise	Areas falling under the rural feeder
	Quantum of incentives	25% of the cost of the generator sets up to 320 KVA capacity
	Maximum eligibility	Rs.5.00 Lakhs
	Agency	District Industries Centre (DIC) – Within 6 months from the date of purchase of the Generator set or date of
		installation of the generator set, whichever is later.
	Ineligible Activities/Enterprises	----
	Who can apply	All new & existing Micro enterprises falling under the rural feeder
5.	INTERNET SUBSIDY SCHEMES FOR TECHNOLOGY UPGRADATION/CGTMSE SCHEME	
5.1.	Scheme	Term Loan obtained for technology up-gradation/modernization Scheme
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	5% of the interest on the term loan
	Maximum eligibility	Up to Rs.25 Lakhs per enterprise over 5 years on the term loan taken up to Rs.500 Lakhs
	Agency	District Industries Centre (DIC) – Every Quarter

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	Ineligible Activities/Enterprises	----
	Who can apply	All new / existing enterprises
5.2.	Scheme	Term Loan obtained under the Credit Guarantee Fund Trust Scheme (CGTMSE)
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	5% of the interest on the term loan
	Maximum eligibility	Up to Rs.20.00 Lakhs per enterprise over 5 years on the term loan taken up to Rs.200 Lakhs
	Agency	District Industries Centre (DIC) – Every Quarter
	Ineligible Activities/Enterprises	----
	Who can apply	All new / existing enterprises
5.3.	Interest Subsidy for the Term Loan availed from TIIC	
	Scheme	Interest subvention scheme for Medium Enterprises engaged in EV component & charging infrastructure manufacturing
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	6% of the Term Loan availed from TIIC
	Maximum eligibility	-----
	Agency	Tamil Nadu Industrial Investment Corporation (TIIC)
	Ineligible Activities/Enterprises	Micro & Small Enterprises
	Who can apply	New Enterprises who have availed loan from TIIC

Tamilnadu State Specific Incentive Schemes for MSMEs ...

6.	CREDIT LINKED SUBSIDY SCHEMES	
6.1.	Scheme	Unemployed Youth Employment Generation Programme (UYEGP)
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	25% of the Project Cost
	Maximum eligibility	Rs.2.50 Lakhs
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	As notified from time to time
	Who can apply	Age 18-45 years; Educational Qualification 8 th Standard and above
6.2.	Scheme	New Enterprise cum Entrepreneurship Development Scheme (NEEDS)
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	25% Subsidy on Project Cost & 3% Interest subvention on soft loans for the entire repayment period
	Maximum eligibility	Rs.50.00 Lakhs
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	----
	Who can apply	Age : General Category 25-35 years ; Special category 21-45 years; Educational Qualification: Degree, Diploma, ITI or Vocational Training from recognized Institutions
6.3.	Scheme	Stamp Duty Exemption on Mortgaged & Pledged Documents for Micro Enterprises
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	100% of Stamp Duty Paid
	Maximum eligibility	-----

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	Agency	Sub-Registrar / At the time of Registration
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	New Enterprises / Enterprises going in for Expansion & Diversification
7.	SCHEMES FOR INFRASTRUCTURE SUPPORT	
7.1.	Scheme	Reservation of Land for Micro Enterprises in TANSIDCO Industrial Estates
	Location of enterprise	All TANSIDCO Industrial Estates
	Quantum of incentives	30% of the area
	Maximum eligibility	Not exceeding 15% per Enterprise
	Agency	TANSIDCO
	Ineligible Activities/Enterprises	-----
	Who can apply	All new / existing Micro Enterprises
7.2.	Scheme	Reservation for MSMEs in SIPCOT Industrial Estates
	Location of enterprise	All new/expansion schemes of SIPCOT Industrial Estates
	Quantum of incentives	20% of the area will be allocated to SIDCO for subsequent allotment to MSMEs
	Maximum eligibility	----
	Agency	TANSIDCO
	Ineligible Activities/Enterprises	----
	Who can apply	----
7.3.	Scheme	Infrastructure Support for creation of Industrial Estates outside the urban areas
	Location of enterprise	In the outskirts of towns & cities

Tamilnadu State Specific Incentive Schemes for MSMEs ...

	Quantum of incentives	50% of the total development cost as grant
	Maximum eligibility	Rs.15.00 Crores
	Agency	TANSIDCO
	Ineligible Activities/Enterprises	----
	Who can apply	Entrepreneur associations willing to set up their units outside urban areas
7.4.	Scheme	Infrastructure Support for shifting of existing units outside urban areas
	Location of enterprise	Outside urban areas
	Quantum of incentives	75% of the total development cost as grant
	Maximum eligibility	Rs.20.00 Crores
	Agency	TANSIDCO
	Ineligible Activities/Enterprises	----
	Who can apply	Entrepreneur associations coming forward to shift their units /clusters to the outskirts of towns & cities
7.5.	Scheme	Rebate on Stamp Duty & Registration Charges
	Location of enterprise	Industrial estates developed by TANSIDCO or Government or Private Industrial Estates
	Quantum of incentives	50% of Stamp Duty & Registration Charges
	Maximum eligibility	Actual amount incurred
	Agency	Registration Department at the time of registration in the sub-registrar's office
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I

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	Who can apply	All new Micro & Small enterprises
7.6.	Scheme	Reimbursement of Stamp Duty & Registration Charges for Micro & Small enterprises at the time of purchase of land
	Location of enterprise	254 industrially backward blocks
	Quantum of incentives	50% of Stamp Duty & Registration Charges
	Maximum eligibility	Actual amount incurred
	Agency	District Industries Centre (DIC) – within 6 months from the date of commencement of commercial production
	Ineligible Activities/Enterprises	Activities/Enterprises listed in Annexure I
	Who can apply	All new Micro & Small enterprises
8.	SCHEMES FOR SKILL DEVELOPMENT / UPGRADATION	
	Scheme	AMMA Skill Training & Employment Scheme: Skill development training for educated unemployed youth & skill upgradation for existing employees of MSMEs
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	Reimbursement of Rs.2,000 per month per candidate for a maximum period of 6 months
	Maximum eligibility	Rs.12,000
	Agency	District Industries Centre (DIC) & TN Skill Development Corporation (TNSDC)
	Ineligible Activities/Enterprises	-----
	Who can apply	MSMEs in the state

Tamilnadu State Specific Incentive Schemes for MSMEs ...

9.	MARKETING SUPPORT	
9.1.	Scheme	Purchase preference for Micro & Small Enterprises in Government purchases on participation in the tender process
	Location of enterprise	All MSMEs located anywhere in Tamil Nadu
	Quantum of incentives	Minimum 25% procurement / purchase from MSMEs
	Maximum eligibility	-----
	Agency	-----
	Ineligible Activities/Enterprises	-----
	Who can apply	Micro & Small Enterprises with Udayam Registration
9.2.	Scheme	Reimbursement of hall rent to MME Associations for conducting exhibitions
	Location of enterprise	MSME Associations
	Quantum of incentives	50% on the hall rent
	Maximum eligibility	<ul style="list-style-type: none"> • Rs.7.50 Lakhs per event in Chennai • Rs.1.50 Lakhs per event in districts other than Chennai • Rs.7.50 Lakhs per exhibition in other States
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	-----
	Who can apply	All MSME Associations in the State
9.3.	Scheme	Financial Assistance for participation in International Trade Fairs
	Location of enterprise	MSME Associations

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	Quantum of incentives	50% of the rent paid towards Stall or Space charges
	Maximum eligibility	Subject to a ceiling of Rs.15.00 Lakhs per International Trade Fair/Exhibition
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	-----
	Who can apply	All MSME Associations in the State
10.	SCHEMES FOR ENHANCING COMPETITIVENESS	
10.1.	Scheme	Promotion of Energy Audit & Conservation of Energy Audit (PEACE): Reimbursement of charges incurred by the MSMEs towards conducting energy audit & implementing the recommendations of the audit
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	Energy Audit: 75% of the cost of the energy audit Implementation of Energy Audit: 50% of the cost of the eligible components
	Maximum eligibility	Energy Audit: Rs.1 Lakh per energy audit Implementation of Energy Audit: 5 Rs.10 Lakhs
		towards the implementation of the recommendations of the energy audit
	Agency	District Industries Centre (DIC) Energy Audit: Within 1 year from the date of completion of energy audit Implementation of Energy Audit: Within 1 year from the date of implementation of the recommendations of energy audit

Tamilnadu State Specific Incentive Schemes for MSMEs ...

	Ineligible Activities/Enterprises	Service Activities
	Who can apply	All existing manufacturing MSMEs
10.2.	Scheme	Quality Certification (Q-Cert): Reimbursement of the charges incurred by MSMEs for acquiring ISO 9000/9001/ISO 14001/Hazard Analysis and Critical Control Point (HACCP), ISO 22000 Good Hygienic Practices (GHP)/Good Manufacturing Practices (GMP), Bureau of India Standards (BIS) Certification, Zero Defect Zero Effect (ZED) Certification or any other International Quality Certification recognized in India by a Competent Authority. This includes payment towards certification & consultancy charges.
	Location of enterprise	MSMEs in Tamil Nadu
	Quantum of incentives	100%
	Maximum eligibility	Subject to a maximum of Rs.2 Lakh for National Certification & Rs.10 Lakh for International Certification
	Agency	District Industries Centre (DIC)
	Ineligible Activities/Enterprises	Travel & Hotel Expenses, Surveillance Charges, etc.,
	Who can apply	MSMEs in Tamil Nadu
10.3.	Scheme	Mini Tool Rooms
	Location of enterprise	MSMEs in Tamil Nadu
	Quantum of incentives	25% of the Project Cost
	Maximum eligibility	Rs.1.00 Crore
	Agency	TANSIDCO
	Ineligible	----

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	Activities/Enterprises	
	Who can apply	Any industrial Cluster /Association
10.4.	Scheme	Cluster Development (Micro Cluster)
	Location of enterprise	MSMEs in Tamil Nadu
	Quantum of incentives	70% of the Project Cost
	Maximum eligibility	Rs.2.50 Crores
	Agency	TANSIDCO
	Ineligible Activities/Enterprises	-----
	Who can apply	Any industrial Cluster /Association
11.	SCHEMES FOR TECHNOLOGY DEVELOPMENT	
11.1.	Scheme	Technology Development Fund for evolving cleaner and/or energy-efficient or IT enabled technologies for micro, small and medium manufacturing sector
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	50% of the Project Cost
	Maximum eligibility	Rs.2.50 Lakhs
	Agency	Entrepreneurship Development Institute of India (EDII)
	Ineligible Activities/Enterprises	-----
	Who can apply	Small Development Projects that are taken up at the behest of MSME Associations by IIT-Madras, Universities in the State including Deemed Universities, Engineering Colleges, Polytechnics, and Central Government Institutions of Excellence in the State
11.2.	Scheme	Technology Business Incubators in the fields like automobile, Machine Tools, Food Processing, etc., in the MSME

Tamilnadu State Specific Incentive Schemes for MSMEs ...

		sector
	Location of enterprise	Anywhere in Tamil Nadu
	Quantum of incentives	-----
	Maximum eligibility	Rs.2.50 Crores / Rs.1.25 Crores per incubator / Centre of Excellence set-up by Government & Private Institutions respectively
	Agency	Entrepreneurship Development Institute of India (EDII)
	Ineligible Activities/Enterprises	-----
	Who can apply	Government & Private Institutions / Organizations

ANNEXURE - I

LIST OF ENTERPRISES/ACTIVITIES INELIGIBLE FOR INCENTIVES

1. Sugar
2. Distilleries, Brewery and Malt Extraction
3. Units utilizing Molasses/rectified spirit/de-natured spirit as raw material for manufacture of potable alcohol.
4. Fertiliser (except bio-fertilisers)
5. Mining and Quarrying
6. Iron and Steels Smelting
7. Beedies /Cigarettes / Cigars / Gutka and Tobacco based products
8. All types of Saw Mills
9. All Micro, Small & Medium Service Enterprises (for certain type of incentives)
10. Cement
11. Aluminium Smelting
12. Calcium Carbide
13. Slaughter House
14. Re-packing of Drugs/Medicine/Chemical, without any processing or value addition
15. Azoic / Reactive Dyes
16. Fire Crackers
17. Industries manufacturing and or utilizing Ozone depleting substances
18. Poultry
19. Cyanide
20. Caustic Soda
21. Potassium Chloride
22. Nylon Fibre

Tamilnadu State Specific Incentive Schemes for MSMEs ...

23. Rayon Fibre
 24. Polyester Fibre
 25. One time use and throw away plastics
- Any other enterprise/activity as may be notified by Government

Annexure - II

List of Activities Ineligible for Assistance Under Needs Scheme

1. Any activity directly connected with agriculture.
2. Sericulture (Cocoon rearing), Animal Husbandry like Pisciculture, Piggery, Poultry etc.,
3. Manufacturing of Polythene carry bags of less than 40 microns thickness and manufacture of carry bags or containers made of recycled plastic for storing, carrying, dispensing or packaging of food stuff
4. Sugar
5. Distilleries, Brewery and Malt Extraction
6. Units utilizing Molasses/rectified spirit/de-natured spirit as raw material for manufacture of potable alcohol.
7. Fertilizer manufacture and blending (Except bio-fertilizers)
8. Mining and Quarrying Ores, minerals etc. [Excluding polishing, cutting, crushing, etc. of mined ores / minerals]
9. Aluminium, Iron and Steel Smelting [Excluding foundries]
10. Manufacturing of intoxicant items like Beedi / Pan / Cigar / Cigarette etc.,
11. Saw Mills
12. Cement
13. Calcium Carbide
14. Slaughter House
15. Re-packing of Drugs / Medicine / Chemical, without any processing or value addition
16. Azoic / Reactive Dyes
17. Fire Crackers
18. Industries manufacturing and or utilizing Ozone depleting substances
19. Industries involving hazardous activities / classified as "Red category"

Tamilnadu State Specific Incentive Schemes for MSMEs ...

by Tamil Nadu Pollution Control Board / Central Pollution Control Board

20. Cyanide
21. Caustic Soda
22. Potassium Chloride
23. Nylon, Rayon & Polyester Fibre manufacturing. [Excluding manufacture of downstream products from Nylon, Rayon & Polyester Fibre]
24. Real Estate
25. All types of Business activities.
26. One time use and throw away plastics

Annexure - III

Thrust Sector Enterprises Eligible for Special Capital Subsidy

1. Electrical and Electronics Industries
2. Leather and Leather Goods
3. Auto Parts and Components
4. Drugs, Pharmaceuticals and Nutraceuticals
5. Solar Energy Equipment
6. Gold / Diamond Jewellery for Exports
7. Pollution Control Equipment
8. Sports Goods and Accessories
9. Cost-effective Building Materials
10. Readymade Garments
11. Food Processing
12. Plastic (except 'one-time use and throw away plastics')
13. Rubber
14. Alternate Products to 'one-time use and throw away plastics'
15. Electric Vehicle Components, Charging Infrastructure and Components
16. Medical Devices, Equipment and Components
17. Technical Textiles and Medical Textiles
18. Aero Space, Defence Applications and Components
19. Electronic System Design and Manufacturing
20. Bio Technology
21. Petro Chemicals and Speciality Chemicals
22. Industry 4.0
23. Electronic Waste Processing

Chapter VI

Tamil Nadu State Specific - Role of Chartered Accounts (CAS) in MSMEs

Business Support Services by Chartered Accountants

Business Support services that can be provided by Chartered Accountants (CAs) to MSMEs can be in the area of-

Compliance is the key for organizing the MSME sector, Chartered Accountants being Partners in Nation building are conversant with various laws and their compliances. Hence can handhold the MSME's in compliances to be followed.

Besides Compliance Advisory, Chartered Accountants play a vital role in educating, handholding the MSME's from incubation to massive growth of the Company, until it exceeds the eligibility of being an MSME.

1. Non-Compliance Areas
2. Compliance/Statutory Work

1. Non- Compliance Areas

(i) Management Consultancy Services in the following areas:

1. Financial management planning and financial policy determination.
2. Capital structure planning and advice regarding raising finance.
3. Working capital management.
4. Preparing project reports and feasibility studies.
5. Preparing cash budget, cash flow statements, profitability statements, statements of source and application of funds etc.,
6. Budgeting including capital budgets and revenue budgets.
7. Inventory management, material handling and storage.
8. Market research and demand studies.
9. Price fixation and other management decision making.
10. Management accounting system, cost control and value analysis.

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11. Control methods and management information and reporting.
12. Personnel recruitment and selection.
13. Setting up executive incentive plans, wage incentive plans etc.
14. Management and operational audit.
15. Insurance and its importance and the advice on value of insurance and also support in insurance claims and consulting in related litigation mechanisms.
16. Valuation of shares and business and advice regarding amalgamation, merger and acquisition.
17. Business policy, corporate planning, organization development, growth and diversification.
18. Organization structure and behaviour, development of human resources including design and conduct of training programmes, work study, job description, job- evaluation and evaluation of workloads.
19. System analysis and design, and computer related services including selection of hardware and development of software in all areas of services, which can otherwise be rendered by Chartered Accountant in practice and also to carry out any other professional services relating to EDP.
20. Quality Audit.
21. Environment Audit.
22. Energy Audit.

(ii) Project Finance

1. Project Financing Consultancy to Clients
2. Liaising with the different financial institutions.
3. Assist Clients in every field relating to finance, tax, accounts and banking.

(iii) Due Diligence

In relation to Corporate Restructuring Due Diligence can be sub-classified into discipline-wise exercises as follows:

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1. Commercial or Operational Due Diligence
2. Financial Due Diligence
3. Information systems Due Diligence
4. Legal Due Diligence
5. Environmental Due Diligence
6. Personnel Due Diligence

(iv) Insurance Area

1. Impart knowledge of assessing Risk relating to potential loss of profit on account of machinery breakdowns, fire, natural calamities, transit losses, workmen compensation, accidental losses and other such similar areas.
2. Designing the Insurance Products and advice for premium, rebates which fulfil the need of associate industry/ enterprise.

(v) Insurance Litigation

1. Quantification of Claims, both personal injury and business interruption claims.
2. Determining the consideration of liability involving accountants' negligence and for other professional negligence cases. insurance accounting disputes.

(vi) Risk Assessment

1. Identification of complex Business Risks which come in the form of many issues such as:
 - Regulatory Compliance
 - Litigation
 - Competitive Market Pressures
 - Changing Technology
 - Investors' Demands etc.,
2. Evaluation of whether adequate precautions are taken to mitigate these Business Risks and whether the entities have an appropriate system in place to effectively manage the risk.

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3. Expertise in rendering assistance of fidelity insurance disputes and insurance accounting disputes.

(v) Performance Measurement Services

1. Competitive Performance
2. Resource Performance
3. Process Performance
4. Environmental Performance

(vi) Business Performance Improvement

1. In the competitive business world, improving business performance (efficiency and effectiveness) is a survival imperative.
2. Meeting the rising expectations of key stakeholders in companies has led to a greater focus on ensuring better returns on investment.
3. MSMEs are now increasingly looking to develop more innovative ways to improve performance on lead- time, cost, quality and service related parameters.

CAs as consultants, can assist the management in providing the following services:-

1. Improving customer satisfaction
2. Reducing process cycle cost
3. Enhancing quality of delivered services.

(vii) Long-term Strategic Partner

CAs can be long term strategic partners of MSMEs. They can provide sound business advice to minimize business risk. The right advice from an impartial professional can be the difference between success and failure. CAs in public practice has the skills, knowledge and experience to improve the business practices. A Chartered Accountant can be the business partner for the long haul, continuously adding values to the business.

(viii) Arbitration and Conciliation

A number of Chartered Accountants are members of Indian Council of Arbitration (ICA). An MSME can draw the services of arbitration from Chartered Accountants. For the MSME, arbitration is a quick alternative dispute resolution medium at reasonable cost and time.

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CAs can also take up various roles under the Arbitration and Conciliation Act, 1996 as listed below:

1. Drafting of Arbitration Agreement.
2. Representing either of the party (plainant and defendant) to the dispute in the arbitral proceedings.
3. Assisting Arbitrator in drafting arbitral award.
4. Assisting both parties to Court of Law.
5. Assisting in preparing submissions to arbitrator.
6. Member of Arbitral Tribunal.
7. Assisting Trade and Industry associations in setting up Alternate Dispute Redressal (ADR) mechanism.
8. Acting as arbitrator in Micro and Small Enterprises Facilitation Council u/s 18 of Micro, Small and Medium Enterprises Development Act, 2006.
9. In some legislation, redressal of dispute or particular kind of disputes are mandatorily to be resolved through Arbitration for e.g. In Clause 14 of First Schedule to the Limited Liability Partnership Act, 2008 - All disputes between the partners arising out of the limited liability partnership agreement which cannot be resolved in terms of such agreement shall be referred for arbitration as per the provisions of Arbitration and Conciliation Act, 1996.
10. Assisting India Judiciary u/s 89 of Code of Civil Procedure 1908, where there is possibility of settling of dispute through arbitration.

(ix) Information Technology and Computer Software Related Services

CAs are now fully equipped with a certain level of expertise in information technology to establish IT System and to solve their problems. A few areas in which CAs can fruitfully serve the MSMEs are enumerated below:

1. System Development Life Cycle
 - Requirement definition
 - System selection

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- System development and implementation
 - Functional testing
 - Environment system/ data migration
 - Post implementation review
2. Information Security
- Risk assessment
 - Review of application controls
 - Disaster recovery and business continuity
3. Performance Measurement And Monitoring
4. Emerging Standards
5. E-Governance
- Risk analysis
 - Training
 - Preparation of documents
6. Other Areas
- Preparation of policies
 - Review of IT Organization Structure
 - Risk analysis
 - Framing of long- term and short- term plans
 - Internal control assessment
 - Continuous and concurrent auditing
 - External assurance
 - Contractual agreements
 - Selection of software tools
 - Outsourcing
 - Incident identification and intrusion detection system
 - Disaster recovery planning

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- Document retention plans
- Audit of quality check
- Audit of application controls
- Audit of emerging technologies
- Physical, logical and environment controls
- IT Budgeting
- Web trust assurance

(x) Service for Carbon Credit Mechanism

Carbon credits are key component of national and international emissions trading schemes that have been implemented to mitigate global warming.

They provide a way to reduce green-house effect emissions on the industrial scale by capping total amount emissions and letting the market assign a monetary value to any shortfall through trading.

MSMEs have very little knowledge of Certified Emission Reductions (CERs). Credits are issued by Clean Development Mechanism (CDM) Executive Board for emission reduction achieved by their projects. Ministry of Environment and Forests is the nodal agency for climate change issues in India. SMPs can render following services under Carbon Credit Mechanism:

1. Conceptualizing the Clean Development Mechanism (CDM) Project.
2. Quantification of green-house gases (GHG) Carbon Footprint.
3. Selection of Cleaner technologies for New projects.
4. Project risk analysis.
5. Registration of project- both national and international level.
6. Obtaining Host country approval.
7. Preparation of Project Concept Note.
8. Preparation of Project Design Document.
9. Selection of Methodologies and Baseline.
10. Legal and regulatory advice during negotiations with host country Designated National Authority (DNA)

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11. Advice on the appointment of independent validators.
12. Assistance to achieve registration of the project by the CDM Executive Board.
13. Assistance in getting verification done by Designated Operational Entity (DOE).
14. Ensure Compliances.
15. Assisting various Ministries associated with National Action Plan on Climate Change (NAPCC).
16. Carbon Finance.
17. Energy Audit under The Energy Conservation Act, 2001.
18. Advice on investment in carbon credit.
19. Accounting advisory services.
20. Taxation advisory services.

(xi) Services Required for Environmental Laws

Services for environmental laws are rapidly expanding, driven by various government regulations and a movement by business and industry to reduce environmental liabilities associated with their operations. Some of the opportunities are:

1. Give opinion on – viability of various projects, technologies to prevent pollution and clean up polluted resources.
2. Obtain consents under the various environmental regulations and also ensure that the conditions of the consent order are complied with on a regular basis.
3. Research, identify and analyze different sources of pollution to determine their effects on the environment and find alternative ways to handle projects in an environmentally sensitive manner.
4. Obtaining Consents under the Water Pollution Act, 1974 and Air Pollution Act, 1981. Under the provisions of these Acts, entrepreneur running or establishing any industry or process and discharging effluent/emitting pollutants into any water resources or on land/air and polluting thereby the environmental water/ air is required to obtain consent.

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5. Submitting Application form for obtaining No Objection Certificate (NOC) from the Pollution Control Boards.
6. Environmental Clearance and Environmental Impact Assessment (EIA).

2.1. Compliance/ Statutory Work

CAs have developed their multi-disciplinary and skills based over and above the book- keeping. MSME make use of their services to ensure compliance with various laws and regulations. Such major areas are:

(i) Preparation of Statutory Financial Accounts

CAs has the competence to support MSMEs in preparation of financial statements required under any law which the MSMEs cannot do on their own because of the absence of in-house expertise with them. This is traditional work being executed since long by the CAs.

(ii) Audit of Accounts

Various laws require audit of accounts to be done by Chartered Accountants, e.g., under Companies Act, Income Tax Act. Some of the MSMEs in business are incorporated under the Companies Act, 1956. Such MSMEs are required to get their accounts audited under the provisions of Companies Act, 1956.

Similarly, various provisions under the Income Tax Act also require audit of financial statements particularly under section 44AB of the Income Tax Act, 1961. An assessee carrying on business or profession and having total sales turnover or gross receipts exceeding the specified limit required to get his accounts audited by a Chartered Accountant .

In the case of MSMEs, CAs are mostly conducting such audits. Under the Income Tax Act, a number of other sections also require audit/certification of the statements by Chartered Accountant. Some of these sections are 35D, 35E, 44AD, 80I, 80IA. Sometimes CAs are also undertaking audit under section 142(2A) of the Income Tax Act, 1961. MSMEs run by Co-operative Societies and other societies are also required to get their accounts audited.

(iii) Compliance of Tax Laws:

Direct Taxes

1. **Income Tax:** CAs are widely perceived to be the best equipped

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professionals to render all types of line and service function in the area of taxation. They can actively contribute as line managers in all areas of taxation, tax planning and tax management. CAs are best fitted for all types of advisory and consultancy services in taxation. In fact tax planning is becoming a highly specialized service which can be the exclusive preserve of CAs. Outsourcing is the order of the day and CAs are well- placed to give this essential value-addition. Tax audit has been exclusively given to Chartered Accountants where most of the CAs are involved as stated above. There are nearly two dozen certifications to be done by CAs under the various provisions of the Income Tax Act. They can also render a useful service in verifying whether the deductions given under the provisions of Section 10A & 10B have been correctly claimed.

2. House and Property Tax: House and Property Tax is becoming an important source of revenue for state governments. There has been an enormous increase in the value of real estate and house property and this area of tax practice can be profitably handled by CAs.

3. International Tax Service: The process of liberalization which is now well entrenched in Indian policies has led to surge in the entry of multinationals in India. Simultaneously Indian companies have established their presence in the global markets. CAs can provide services in areas like:

- Cross border investments
- Transfer pricing
- Services for Foreign Institutional Investors
- Structuring of entities
- Double Taxation Avoidance Agreements
- E-commerce taxation
- Foreign collaboration agreements
- Offshore operations

Indirect Taxes

1. **Goods & Services Tax:** CAs can serve the society by providing the services such as consultancy on the applicability and levy of GST, Works Contract Act, assisting in the structuring of the transactions and agreements in relation to inter-state and intra-state sales in order

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to minimize tax incidents, conducting comprehensive GST checks to ensure tax compliance and warn the client regarding deviations & the corresponding repercussions.

2. **Customs:** CAs can provide advisory relating to various aspects of customs law and applicable regulations, covering rates of duties, exemption, valuation planning, classification assistance and assessments.

Some other areas where CAs can render services include inter alia:

- Rendering advice and wide range of custom procedures and documentation requirements, including those relating to import and export of goods, clearance of imports, warehousing, duty entitlements, to name a few.
- Assisting clients on the policies and procedures set down under the Export- Import Policy, such as licensing requirements.
- Providing the right guidance to enable the clients to make the most of ways in which benefits are available to specific entities/projects or to units in specified areas, as well as concessions available under various export promotion schemes.

3. **Anti-Dumping Duties:** CAs can render services like analysis of the existing anti- dumping proceedings, preparation and filling of complaint with the Directorate General of Anti-Dumping (DGAD), and compliance procedures relating to these proceedings etc.,

4. **Labour Laws**

1. Contract Labour (Regulation & Abolition) Act, 1970 and Rules
2. Employee State Insurance Act, 1948
3. Employee's Provident Fund and Miscellaneous Provisions Act, 1952
4. Payment of Bonus Act, 1965
5. Payment of Gratuity Act, 1972
6. Payment of Wages Act, 1936
7. Workmen's Compensation Act, 1923
8. The Foreign Contribution (Regulation) Act, 2010

Chapter VII

Tamilnadu State Specific - Important Links & Contact Details For MSMEs

I	MICRO, SMALL & MEDIUM ENTERPRISES (MSME) TAMILNADU	
	Head Office	Department of Industries & Commerce, SIDCO Corporate Office Building, Guindy Industrial Estate, Chennai 600032. indcom@tn.gov.in . www.msmeonline.tn.gov.in
II	DISTRICT INDUSTRIES CENTRE (DIC) DETAILS	
1	DIC ARIYALUR	District Industries Centre, 531/21, Jeyankondam Road, Valajanagaram, Ariyalur 621704. 04329- 228555, 228556, 8925533924 dicariyalur@tn.gov.in
2	DIC CHENNAI	Dept. of Industries and Commerce, Thiru-Vi-Ka Industrial Estate, Guindy, Chennai 600032 044- 22501620, 22501621, 22501622, 8925533927, rjdchn@tn.gov.in www.rjdchn.in
3	DIC COIMBATORE	District Industries Centre, 2 Raja Street, Coimbatore - 641001 0422- 2391678, 2397311 diccbe@tn.gov.in Error! Hyperlink reference not valid.
4	DIC CUDDALORE	District Industries Centre, Semandalam Industrial Estate, Semandalam, Cuddalore-1. 04142- 290116, 290192, 8925533937

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		diccud@@tn.gov.in www.diccud.in
5	DIC DHARMAPURI	District Industries Centre, SIDCO Indl Estate, Salem Main Road, Dharmapuri-636705. 04342- 230892, 231081, 8925533940 dicdpi@tn.gov.in www.dicdpi.in
6	DIC DINDIGUL	District Industries Centre, SR Mills Road, SIDCO Indl. Estate, Dindigul-624003. 0451- 2470893, 2471609, 8925533943 dicdgl@tn.gov.in www.dicdgl.in
7	DIC ERODE	District Industries Centre, SIDCO Industrial Estate Campus, Erode-638001. 90424- 2275440, 2275859, 8925533946 dicerd@tn.gov.in www.dicerd.in
8	DIC KALLAKURICHI	District Industries Centre @ Villupuram dickallakurichi@gmail.com
9	DIC KANCHIPURAM	District Industries Centre, Collectorate Compound, Kancheepuram-631501. 044- 27238837, 27238551, 8925533950 dickpm@tn.gov.in www.dickpm.in
10	DIC NAGERCOIL	District Industries Centre, Konam, Nagercoil, Kanyakumari District - 629004. 04652- 260008, 8925533956

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		dicngl@tn.gov.in www.dicngl.com
11	DIC KARUR	District Industries Centre, No.69 Sathiyamoorthy Nagar, Thanthonimalai Post, Karur 639007. 04324- 255179, 8925533959 dickrr@tn.gov.in www.dickrr.in
12	DIC KRISHNAGIRI	District Industries Centre, Industrial Estate, Krishnagiri. 04343- 235567, 8925533962 dickgri@tn.gov.in www.dickgri.in
13	DIC MADURAI	District Industries Centre, Alagar Koil Road, Madurai -625002. 0452- 2537621, 8925533965 dicmdu2011@tn.gov.in www.dicmdu.in
14	DIC MAYILDUTHURAI	District Industries Centre, Mayiladuthurai @ Nagapattinam
15	DIC NAGAPATTINAM	District Industries Centre, District Collectorate Master Complex, Nagore Village Ward No.4, Block No. 07, Survey No.214/215/216, Nagapattinam 04365- 251170, 8925533969 dicnpm@tn.gov.in www.dicnpm.in
16	DIC NAMAKKAL	District Industries Centre, Collectrote Complex, Namakkal-637003. 04286- 281251, 8925533972 dicnmkl@tn.gov.in www.dicnmkl.in
17	DIC NILGIRIS	District Industries Centre, Elk Hill Road, The Nilgiris - 643006. 0423- 2443947, 8925533995

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		dicooty@tn.gov.in www.dicooty.in
18	DC PERAMBALUR	District Industries Centre, District Master Complex Campus, Collectorate Road, Perambalur - 621212. 04328- 291595, 8925533976, dicpblr@tn.gov.in www.dicpblr.com
19	DIC PUDUKOTTAI	District Industries Centre, Collectorate Compound, Pudukottai-622005. 04322- 221794, 8925533979 dicpdk@tn.gov.in www.dicpdk.in
20	DIC RAMANATHAPURA M	District Industries Centre, District Collectorate Campus, Collectorate Post, Ramanathapuram - 623503. 04567- 230497, 230591, 8925533982 rmddic@gmail.com www.dicrmd.in
21	DIC RANIPET	NO.4/9, First Street, Gandhi Nagar Ramapuram Vellore DICRANIPET@GMAIL.COM
22	DIC SALEM	District Industries Centre, Indl. Estate, Salem- 636004. 0427- 2447878, 8925533985 dicslm@tn.gov.in www.dicsalem.in
23	DC SIVAGANGAI	District Industries Centre, Collectorate Complex, Sivagangai-623560. 04575- 240257, 240407, 8925533989 dicsva@tn.gov.in www.dicsvg.in
24	DIC THANJAVUR	District Industries Centre, Nanjakottai Road, Thanjavur -613006.

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		04362- 255318, 230857, 8925533992 dictnj@tn.gov.in www.ductnj.in
25	DIC THENI	District Industries Centre, Collector's Bungalow, Theni – 625 531. 04546- 252081 dicthn@tn.gov.in www.dictni.in
26	DIC TENKASI	District Industries Centre @ Tirunelveli dictenkasi@gmail.com
27	DIC TRICHIRAPALLI	District Industries Centre, Collectorate Compound, Trichirappalli-620001. 0431- 2460823, 8925534026 dictrichy@tn.gov.in www.dictiruchi.in
28	DIC TIRUPUR	District Industries Centre, Avinasi Road, Anupparpalayam Post, Tirupur 641652. 0421- 2475007, 8925534021 dictpr@tn.gov.in www.dictiruppur.in
29	DIC THIRUVALLUR	District Industries Centre, Kakkalur Industrial Estate, Kakkalur, Thiruvallur District - 602003. 044- 27666787, 27663796,8925534003 dictvlr@tn.gov.in www.dictvlr.in
30	DIC THIRUVANNAMAL AI	District Industries Centre, Collectorate Campus, Near Commercial Tax Office, Thiruvannamalai 606604. 04175- 254849,8925534009 dictvm@tn.gov.in www.dictvm.in
31	DIC THIRUVARUR	District Industries Centre, Survey No. 426, Master Plan Complex,(Near

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		Collector Camp Office), Vilamal, Thiruvarur - 610004. 04366- 224403, 8925534012 dictvrur@tn.gov.in www.dictiruvarur.com
32	DIC THOOTHUKUDI	District Industries Centre, Palayamkottai Road, Near By Pass Road, Korampallam, Thoothukudi 628101. 0461- 2340152, 2340053, 8925534015 dictuti@tn.gov.in
33	DIC TIRUNELVELI	District Industries Centre, Thomas Road, Tirunelveli-627001. 0462- 2572162, 2572384, 8925534018 dicnellai@gmail.com www.dictirunelveli.in
34	DIC THIRUPATHUR	District Industries Centre Thiruppathur @ Vellore
35	DIC VELLORE	District Industries Centre, Gandhi Nagar I.E., Vellore-632006. 0416- 2242512, 2242413, 8925534029 dicvlr@tn.gov.in www.dicvlr.in
36	DIC VILLUPURAM	District Industries Centre, Bhavani Street, Alamelupuram, Villupuram - 605602. 04146- 226602, 8925534034 dicvpm@tn.gov.in www.dicvpm.in
37	DIC VIRUDHUNAGAR	District Industries Centre, Collectorate Complex, Virudhunagar. 04562- 252308, 8925534036 dicvrd@tn.gov.in www.dicvnr.in