

Compendium of MSME Policy and Incentive Schemes of Chhattisgarh



Committee for MSME & Start-up
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1. Introduction of MSME

Chhattisgarh is a newly emerged State of the country with 27 Districts with Raipur as its Capital. Chhattisgarh has 2.98 Crores population and counts for approx. 2.29 % of India's total population.

As per the estimates, there are approx. 80000 Micro Small and Medium Enterprises (MSMEs) in Chhattisgarh State. Raipur, Durg, Bilaspur, Raigarh are the Top Industrial Districts.

Nature has blessed Chhattisgarh State with abundance of precious minerals and forest resources. The strategic & convenient geographical location of the State connects almost half of the population of the country as neighboring States. This natural endowment is prime factor for development of the State. Almost 44% of the total area of the State is covered by dense forest full of biodiversity. Almost all types of minerals, biodiversity and herbs used in Ayurveda are available in the picturesque valleys and forests of the State.

The first three Industrial Policies of the State mainly dealt with the investment in the core sector, resulting Chhattisgarh to be the most preferred destination for the investors. Even today, this is one of the leading States providing uninterrupted quality power supply. The easy availability of skilled workforce at reasonable rates with zero labour unrest is the key attraction for the investors in the country.

Keeping in mind the abundant paddy production in the State and its surplus, it has been decided to provide special incentives for the production of Bio fuel/Ethanol using the surplus paddy. It has also been decided to put special efforts to promote the manufacturing of herbal medicines and forest produce based manufacturing industries. Besides, pharmaceutical industries, industries based on robotics, artificial intelligence, IT & IT- enabled services and bio-technology are also the priority of the State Government. For this a new special category of industries of "**High Priority**" has been evolved.

By using the modern IT tools, the processes of obtaining various consents, licenses, registrations and permissions from all concerned government departments for setting up an industry have been simplified under Ease of Doing Business (EoDB) measures. To complete the entire process of issuing the required registrations, licenses, consents & permissions in the stipulated time limit, the system to fix up the case- wise responsibility of the officers is being developed.

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To enhance the capacity of traditional & existing industries, the existing industries have been permitted to get the assistance for substitution/diversification including industries that are producing various products required for growth of Space, Defence, Railways and Atomic Science. Provisions have been made to give every possible support to all such industries keeping local needs in focus. After having marathon discussions with various representatives of industry-bodies, it has been decided to sweep away the practical difficulties for substitution, diversification & expansion of existing industries along with installation of new industries in the State.

The successful implementation of MSME policy will improve the trust of investors in the State Government as well as achieve the goal of holistic and inclusive development of the State. This further will increase the State's contribution in the GDP of the country and make **a more Prosperous Chhattisgarh.**

OBJECTIVES OF CHHATTISGARH STATE M.S.M.E. POLICY

- a. To produce the consumer products at reasonable cost by taking advantage of strategic geographical location of the State.
- b. Balanced & integrated growth of the State
- c. To attract more Domestic & Foreign investments in the State in comparison to other States.
- d. To create ecosystem for value addition in herbal, medicinal and other forest produces available in the State.
- e. To generate more job opportunities and self-employment for youth of the State.
- f. To setup maximum industries of priority /high priority categories.
- g. To facilitate economic empowerment of the entrepreneurs belonging to weaker sections, SC/ST communities, Ex-Servicemen and women entrepreneurs.
- h. To facilitate for training of the local youths as per the requirement of the local industries.
- i. To attract more investments in the sunrise industries such as textile, pharma, robotics, artificial intelligence, IT & ITeS, biotechnology and in the field of non- conventional energy generation.

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- j. To ensure judicious exploitation of available mineral resources.
- k. To promote modern technique of farming, food processing and ware housing of food grain in the far-flung area of the State.
- l. Overall Economic Development of the State.
- m. Special incentives for investment in Non-Polluting industries.
- n. To promote exports from the State.
- o. Environmental Conservation.
- p. To promote Gems & Jewellery industry.
- q. To develop logistics facilities in the State.

Chhattisgarh State Industrial Development Corporation (CSIDC) is a Government of Chhattisgarh undertaking (registered under the Companies Act, 1956) under the administrative control of Department of Commerce & Industry and is the **nodal agency to facilitate and promote industrial development in the State**. CSIDC has been primarily involved in industrial promotion and facilitation; setting up medium or large Industrial projects; financial assistance to small entrepreneurs; export promotion; feasibility reports; industrial potential surveys; land allocation; entrepreneurship development training; public private partnerships (PPP); and development, maintenance and up gradation of industrial areas. It conceptualizes, conceives, plans, implements and maintains various '**mega**' **infrastructural facilities** in the region.

Classification of enterprises.

An enterprise shall be classified as a micro, small or medium enterprise on the basis of the following criteria, namely :--

Type of Enterprises	Investment in Plant & Machinery or Equipment does not exceed	Turnover does not exceed.
Micro Enterprise	1 Crore Rupees	5 Crore Rupees.
Small Enterprise	10 Crore Rupees	50 Crore Rupees.
Medium Enterprise	50 Crore Rupees	250 Crore Rupees.

2 Entrepreneurship Development and the MSME Sector in Specific state

In the State of Chhattisgarh, District level entrepreneurship development training programs are being organized in collaboration with District Trade & Industries Centers, industries associations & various educational institutions.

In Chhattisgarh, there are provision of integrated single online platform having details of various skill development programs offered by State & Central Government and to facilitate employment opportunities in the local industries.

ENTERPRENEURSHIP DEVELOPMENT & SKILL UPGRADATION

- a) District level entrepreneurship development training programs will be organized in collaboration with District Trade & Industries Centers, industries associations & various educational institutions.
- b) To make the curriculum of Higher education and professional courses more job oriented, necessary coordination for inclusion of additional syllabus in consultation with different industries associations and experts for providing employment in local industries.
- c) Provision of integrated single online platform having details of various skill development programs offered by State & Central Government and to facilitate employment opportunities in the local industries.

ADMINISTRATIVE MANAGEMENT

- a) The State Investment Promotion Board will be strengthened to ensure the time bound implementation of the medium and large projects.
- b) Rationalization and Simplification of the process of issuing approvals, permissions & consents during investment process.
- c) Simplification of the various applications and acceptance of the self-certified documents.
- d) To ensure the time bound disposal of the applications for approval, permissions & consents, regular monitoring at the State level will be done by the HoDs & weekly monitoring at the District level under the chairmanship of District Collectors to ensure accountability.
- e) Monitoring of implementation of the investment proposals at regular intervals at State level.

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- f) Separate provisions on departmental website to deal with the issues related to existing industries along with establishment of new industries.
- g) Conduct regular workshops & short term training programmes for entrepreneurs & youths of the State.
- h) Special guidance scheme to ensure Quality of products of Micro & Small industries.
- i) Provide marketing support to Micro & Small industries of the State through Government run marketing portal **E-Mane-C**.
- j) Provision to avail maximum benefits of various Government schemes to Micro & Small industries for financial assistance.
- k) Make existing Single Window System more seamless and investor friendly.

INFRASTRUCTURE DEVELOPMENT & INDUSTRIAL LAND MANAGEMENT

- a) To ensure the holistic development of rural areas in the State, at least one industrial area/park will be set up in each Development Blocks.
- b) Empowerment of CSIDC to procure private land for land bank at reasonable rates to setup new industrial areas.
- c) Formulation of consultative committees at local level for the maintenance of the existing industrial areas.
- d) Need based setting up of Water, Effluent treatment plants & solid waste management for conservation of environment under PPP model. The tree Plantation will be made compulsory in all industrial areas.
- e) Setting up of Cluster based Common Facility Centers in PPP model. Promotion of private sector for setting of Common Facility Centers.
- f) Provisions for setting up of Fire Brigade Station in every industrial area of more than 100 Hectares.
- g) Rationalization of land allotment prices for development of logistics parks to increase storage capacity of the State.
- h) Reduction of rates of the industrial land for backward & most backward development blocks.

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- i) Rationalization of Property tax & other local taxes in industrial areas.
- j) Construction of Multi storied (Flat type) industrial buildings by CSIDC in the industrial areas for micro and small industries.
- k) Removal of encroachment in the green belts of the industrial areas for the purpose of intensive plantation.

MARKETING SUPPORT

- i. For the purpose of ensuring procurement from MSME units located within the State, efforts will be made for successful implementation of the MSME Procurement Policy effective in Central PSUs, accordingly all PSUs in the state will be pursued to submit quarterly purchase detail of items and their suppliers to the respective District Trade & Industries Centers.
- ii. By making necessary amendments in The Chhattisgarh Store Purchase Rules, a digital marketing platform E-MaNe-C (E Marketing Network of Chhattisgarh) has been developed for the purchase of various items by the State Government Departments/ Corporations/ Boards / Commissions / Institutions. This will ensure quality and transparency in the Government procurement and encouragement of industries in the State.
- iii. To make MSME Facilitation Council more effective.
- iv. Make provision for assistance for State industries to participate in various national & international exhibitions & trade fairs to explore new markets for their products.
- v. Preference in Government purchase to the units set up by Start-Ups in the State.

EXPORT FACILITATION

- 1. Coordination for special tax rebates for the products exported by the industries of the State.
- 2. To ensure competitiveness for the products exported from the State industries, provision for transport subsidy to nearest harbor/seaport.
- 3. Necessary steps to ensure the quality of goods to be exported from the State.
- 4. To organize regular Buyer Seller meets.

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5. Maximum utilization of Regional office of APEDA (Agricultural & Processed Food Products Export Development Authority) proposed at Nava Raipur.
6. Coordination with National level institutions to promote export of Gramodyog products.

SINGLE WINDOW SYSTEM

1. The Single Window System (SWS) at District and State level set up under Chhattisgarh Industrial Investment Promotion Act 2002 to ensure fast & time bound disposal of the applications received from the investors will be further strengthened through continuous monitoring at District & State level.
2. To make SWS more effective and to ensure the disposal of the applications for setting up business/industries in the State within prescribed time limit, all the Departments will ensure that no separate applications are received and there are no parallel online systems being used to provide approvals through Department's specific web portal. All the concerned Departments will ensure that the applications for obtaining approval are being routed through the Industries Department's nodal office/ portal only.

STARTUP

- a. Develop effective ecosystem for promoting Startups.
- b. To promote Startups in the State, extension and rationalization of incentives.
- c. Efforts to setup incubators to encourage Startups.

CLUSTER DEVELOPMENT

Efforts for identification of potential Clusters for industries based on stone cutting, rice, pulses and poha making and coordination with district level Industry associations for this purpose.

BRAND CHHATTISGARH (PROSPEROUS CHHATTISGARH)

Organize various Workshops, Seminars & Road Shows at national and international level, from time to time, to attract investments in the State across different sectors.

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Specific features of attraction to Invest In Chhattisgarh

Ease of Doing Business	Centrally Located & Well Connected	Skilled manpower & knowledge Hub
Lower cost of Doing Business	Rich in Natural Resources	State of the art Infrastructure
Access to Major Markets	Developed Core Sectors-mineral & energy rich	Stable & Progressive Government

3 State Specific MSME Policy

The key focus areas of the policies are given below:

- a) Keeping in view the present scenario of industrial development, all development blocks of the State have been classified into the four categories viz, Developed, Developing, Backward & Most Backward blocks.
- b) More incentives to the biodiversity based industries, forest produce based industries, herbal and food processing industries for establishment in the district of abundance itself.
- c) More incentives for setting up industry in the same district where these local natural resources and the raw material are available.
- d) For economic & social upliftment of State more incentives have been planned for the weaker sections of the society, SC/ST, women entrepreneurs, third genders, ex-servicemen (including ex- para-military forces personnel) and LWE affected people.
- e) To cater to the need of the local industries, and to make the educational curriculum more job oriented, coordination for setting up of new ITIs & Polytechnics as per requirements and addition of new curriculum.
- f) Efforts to set up more incubation centers to promote innovation.
- g) Develop more industrial infrastructure in rural areas to promote rural industrialization for overall development of rural areas in State.
- h) To ensure optimum use of the investment potential in the interest of the State and to provide opportunities, new industrial areas/parks will be developed at the block level.

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- i) Special package for the investment in the new sectors.

"Expansion of the Existing Industry" means capacity expansion of the existing industry in production on or after the appointed day of Industrial Policy 2019-24 who has made an additional investment of minimum 25% of already approved capital investment in the plant and machinery, till date of commencement of commercial production and production capacity is increased at least by 25% of its originally installed capacity registered with the Department of Commerce & Industries or average production (whichever is more) and total employment is also increased by 10% and commencement of commercial production under expansion takes place from 1st November, 2019 till 31st October, 2024. Before commencing the procedure of "Expansion", the existing unit will have to take prior approval for expansion from the competent authority (who has issued the production certificate) stating detailed information about proposed investment compulsorily.

Non-Fiscal Incentives Under Industrial Policy 2019-24

1. Absolute authority for land diversion at the District level has been given to the concerned Sub Divisional Officer (Revenue). Re-fixation of the land revenue after diversion to be done by the concerned District Collector within a time limit of 30 days, necessary provisions will be done in this regard.
2. Necessary amendments will be done in the relevant acts with regards to the following:
 - a. Process simplification for obtaining No-objection certificates from Local bodies (Municipal Council /Municipal Committee/Municipal Corporation/Gram Panchayat) for setting up industrial projects / industries
 - b. Deemed Approval consent for obtaining No-objection Certificate
 - c. Provisions for non-requirement of No-objection Certificate in case of establishment of industries set up 2 km away from the rural population.

Necessary steps will be taken to make CSIDC as Nodal agency in this regard.
3. 5 years Exemption from "Agriculture Land Ceiling Act" will be allowed on agricultural land to be purchased for Industrial purpose.

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4. To ease the process of setting up industries and to obtain requisite approvals for setting up industrial projects/ industries in the State, following amendments will be made: -

Renewal period for consent to operate issued to the industries by Chhattisgarh Environment Conservation Board will be increased to 5 years for red category of industries, 10 years for orange category of industries and 15 years for green category of industries.

Single certificate will be issued by clubbing all consent to operate (CTO) in place of individual consents to operate (CTO) for different activities in single premises and in future single consent to operate shall be issued.

Renewal of electrical license will be done for 5 years.

Period for storage license under Chhattisgarh Mineral (Mining, transportation and storage) Rules will be increased up to 10 years for all industries.

Stamp duty exemption for registration in case of change of constitution of any industrial unit (single, proprietary, partnership, private limited) to Limited Liability Partnership (LLP) will be examined and efforts will be made for making necessary corrections in this regard.
5. Necessary amendments will be made / notifications will be issued to keep all the Government of India / State Government approved industrial areas/parks, out of the perimeter of Local Bodies to avoid double taxation by local bodies.
6. The prevailing land transfer fee for the land allotted by Industries Department / CSIDC in industrial areas and outside industrial areas will be reduced and the process will be simplified.
7. Additional incentives will be provided to industries set up in the districts for processing major fruits, flowers, vegetables and medicinal plants produced in those districts, as compared to the incentives being given to other industries in those districts.
8. Prevailing policy for revival of closed and sick industries will be reviewed and rationalized.

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9. For Service sector industries, production certificate will be issued by District Trade and Industry Centre, so that the service sector industries can avail incentives under this policy
10. Based on the demand, buildings/sheds (on a plot admeasuring maximum 10,000 square feet) will be constructed in the industrial parks and will be made available for micro and small-scale industries.
11. For development of handicraft, weaving, clay and bronze based industries in the State, the State Store Purchase Portal **E-MaNe-C** will be made available for marketing of goods.
12. Facilities proposed in the Appendix-8 of this policy will be applicable as per detailed notification issued separately for facilities.

List of High Priority Industries Under Industrial Policy 2019-24

(With reference to point number 13 of the definitions described under paragraph 16.1 of this policy)

1. Herbal, Medicinal plant and minor forest produce based industries.
2. Automobile, Auto components.
3. Pharmaceutical industry.
4. White goods, electronic and electrical consumer products.
5. Industries based on robotic technology, artificial intelligence technology, information technology and information technology based service industry.
6. Products covered under Biotechnology and Nano-technology.
7. Textile industry (Spinning, Weaving, power loom and fabrics & other processes).
8. Product/equipment/spares for the supply to Railway, Space, Defense institutes /departments, telecom and aviation companies.
9. Industries established in the private sector using foreign technology as joint ventures of foreign company and Indian company.
10. Export industry.
11. Refinery for Bio fuel/Ethanol (subject to procurement of excess paddy from MARKFED during Kharif crop & based on cooperative sugar industries).

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12. Electric two-wheeler, three-wheeler and four-wheeler vehicles and manufacturing of batteries for them.
13. Manufacturing of charging stations equipment for electric vehicles.
14. Aerospace, Aircraft repair (MRO).
15. Processing industries of Flowers, fruits, vegetables and other horticulture produced in the State.
16. Other such category Industries which may be notified by the State Government from time to time.

NOTE:

1. For eligibility in high priority sector it is mandatory to have minimum limit or more capital investment on Plant & Machinery as laid down by the State Government, Department of Commerce & Industries.
2. If any industry is manufacturing additional product along with that mentioned in the high priority industry, then the investment incentives for those industries will be allowed on the basis of lower product category (lower of the two categories).

List of Priority Industries Under Industrial Policy 2019-24

(With reference to point number 14 of the definitions described under paragraph 16.1 of this policy)

(A) On the basis of classification

1. Cycle and product/accessories/spares used for manufacturing of cycle.
2. Plant/machineries/engineering products and their spares.
3. Downstream product based on non-ferrous metal.
4. Downstream product based on Aluminum.
5. Industries based on food processing and agriculture as defined by Government of India (Except Rice mill, Paddy parboiling and cleaning, Huller mill, Murmura Mill and Rice Bran Solvent Extraction Plant and Refining of edible oil (Independent unit)/refinery).
6. Branded dairy product (Including milk chilling).
7. Manufacturing of Plant & Machinery and equipment required for the generation of power from new and renewable sources.

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8. Manufacturing of Machinery and equipment required for generation, transmission and distribution of electricity.
9. Gems and Jewellery.
10. Medical and laboratory equipment.
11. Sports goods.
12. Production of Liquid fuel/gas/petroleum product from coal.
13. Production of organic manure, organic pesticide and bone meal.
14. Other such category Industries which may be notified by the State Government from time to time.

NOTE:

1. For eligibility in priority sector it is mandatory to have minimum limit or more capital investment on Plant & Machinery as laid down by the State Government, Department of Commerce & Industries.
2. If any industry is manufacturing additional product along with that mentioned in the priority industry, then the investment incentives for those industries will be allowed on the basis of lower product category (lower of the two categories).

(B) On the basis of product

1. Moulded furniture, containers and PVC pipes and fitting, household plastic item.
2. Transmission line tower/mobile tower and their spare parts/equipment.
3. Automatic agriculture equipment, tractor-based agriculture implements/ agriculture implements.
4. Bamboo based industry (wherein Bamboo should be used as the main raw material).
5. Shellac based industry (wherein Shellac should be used as the main raw material).
6. Fly Ash product (except cement).
7. Readymade garments (with a minimum investment of Rs. 25 Lakh in plant and machinery).

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8. Single Super Phosphate & all types of fertilizers.
9. Wagon coach spares and fitting.
10. Cutting tools, dies and fixtures.
11. Cutting and polishing of Flooring Stone, cutting and polishing of Granite Stone, cutting and polishing of Marble Stone and cutting and polishing of other Mineral Rocks and production of Tiles.
12. Polyester staple fiber.
13. Village industry (Gramodyog) units like Pen manufacturing, Jhalar manufacturing, Incense stick, Dona leaf plate manufacturing, Animal feed, Soap and Washing powder, Phenyl, School bag, CFL Bulb, Steel window/door/ rolling shutters and other Industries with a minimum investment of Rs. 10 Lakh in plant and machinery.
14. Production of cosmetics items (with a minimum investment of Rs. 10 Lakh in plant and machinery).
15. Wooden Seasoning and Chemical Treatment Plant (with a minimum investment of Rs. 25 Lakh in plant and machinery).
16. Hand pump and spares manufacturing.
17. Submersible pump and spares manufacturing.
18. Electric motor and spares manufacturing.
19. Grain silo.
20. Prefabricated building material.
21. Paint/Distemper.
22. Poha, murmura.
23. Non-plastic bags.
24. Other such products which may be notified by the State Government from time to time.

NOTE:

1. For eligibility in priority sector it is mandatory to have minimum limit or more capital investment on Plant & Machinery as laid down by the State Government, Department of Commerce & Industries.

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2. If any industry is manufacturing additional product alongwith that mentioned in the priority industry, then the investment incentives for those industries will be allowed on the basis of lower product category (lower of the two categories).

4 State Specific Incentive Scheme for Micro, Small and Medium Enterprises

1. To achieve the objectives of this policy following the laid down strategy various investment promotion incentives, exemptions have been provisioned for the eligible new industries, expansion of the existing industries, substitution/ diversification in/of existing industries under the general, priority & high priority category industries.

S. No	Feature Description
1	Interest Subsidy
2	Fixed Capital Cost Subsidy (Only for Micro Industries)
3	Net State Goods & Service Tax (Net SGST) Reimbursement (for Small, Medium & large Industries)
4	Electricity Duty Exemption (for Micro, Small, Medium & large Industries)
5	Stamp Duty Exemption
6	Mandi Tax Exemption (for Micro, Small, Medium & large Industries)
7	Project Report Subsidy
8	Diversion of land use Fee Exemption
9	Concession in Service Charges for allotment of land outside Industrial Area (Land Bank)
10	Exemption/Concession in land premium on land allotment in industrial areas for Entrepreneurs of Scheduled Castes/ Tribes (for Micro, Small, Medium Industries/Enterprises)
11	Quality Certification Subsidy
12	Technology Patent Subsidy
13	Technology Purchase Subsidy
14	Margin Money Subsidy
15	Industrial Award Scheme

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16	Persons with Disability Employment Subsidy
17	Environment Management Project Subsidy
18	Transport Subsidy (For export-oriented industries only)

2. Rice Mill/ Parboiling unit/s set up in “C” & “D” category development blocks will be eligible for incentives declared for general category industries.
3. Industries setup by the Non- Resident Indian (NRI), Foreign Direct Investment (FDI), Export Oriented Units (EOU), and the unit/s setup with the imported technology will get 5% additional incentives, and the ceiling of incentive will be increased by 5%,and in the terms of time limit- one year more, in addition to the incentives enumerated in clause above for the general category entrepreneurs.
4. Industries set up by SC/ST category, women entrepreneurs, Ex-Servicemen(including paramilitary personnel), third gender, and LWE affected families will get 10% additional incentives and the ceiling of incentives will be increased by 10%, while in the terms of time limit one year more, in addition to the incentives enumerated in clause above for the general category entrepreneurs. However, if any investor falls under both the categories mentioned under clause above or is eligible for additional incentive under any other category, in such case the investor will be entitled to avail the incentives of any one category.
5. Implementation of rehabilitation and resettlement policy of the Government will be ensured for the affected farmers/displaced by land acquisition for the establishment of industrial projects /land bank/ industrial areas/ industrial
6. Parks and stamp duty exemption will be allowed for purchase of agricultural land from the compensation so received.
7. The Industrial Award scheme will be reconstituted & new Startup category will also be awarded.
8. The New & Existing (in case of expansion) logistic hub, warehouses (Godowns), cold storages set up on Industrial/commercial land will get the subsidies, exemptions/ concessions/ incentives as per their eligibility mentioned in this policy.

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9. To promote the “Film Industry”, the setting up of film studio, editing studio, sound recording studio and the film processing related activities will get the incentives equivalent to the incentives enumerated for small scale industries of general category as per the industrial policy.

To increase the opportunities of self-entrepreneurship for the youth of the State, the incentives of the “Mukhyamantri Yuva Swarajgar Yojna (MMYSY)” will also be allowed for their manufacturing and service sector activities.

10. The technology related to the production of Liquefied fuel/gas/petroleum products from coal will be promoted on priority.
11. “Industrial Investment Incentives” will be given for setting up new industries, expansion of existing industries under production, substitution and diversification of existing industrial units for industrial purpose.
12. All industries which get new land allotment in the new private industrial areas/parks which are set up after “The Appointed Day”, will be eligible for 10% additional subsidy and the ceiling of subsidy will be increased by 10% and in cases relating to exemption period, the period of exemption will be for one more year.
13. The Mega & Ultra Mega projects in Non-Core sector, whose investment is to the tune of Rs 100 Crore or more, will be considered under “Bespoke policy”. Final decision on the proposals for additional incentives apart from monetary investment incentives declared under Industrial policy will be taken by the Council of Ministers depending on the merits of the proposal on case to case basis.
14. The Micro, Small, Medium, Large, Mega and Ultra Mega industries who have initiated process to set up their industrial unit during the period of Industrial Policy 2014-19, will have the opportunity to select option to avail industrial investment incentives as per Industrial Policy 2014-19. But in order to avail this option they will have to commence the commercial production as per the proposed project from the date of Issue of Udyam Akansha /IEM within the time limit of two years in the case of Micro & Small Scale Industries, three years in the case of medium scale industries, four years in the case of large scale industries, and five years in the case of other industries.

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15. Option for Policy period once selected for availing Industrial Investment incentives, cannot be changed. If the option of policy period has not been availed of, such units will be eligible to avail the incentives of the prevailing policy as on the date of commencement of commercial production. In the case of change of option or in the case of no option chosen, the unit will have to mandatorily return the benefits of the industrial investment incentives availed under other policy period.
16. The unit must mandatorily intimate the option of the policy period under which they wish to avail Industrial investment incentives, within 90 days from the date of release of Policy notification of this policy and the selected option needs to be submitted at the concerned District Trade & Industries Centre.
17. If an investor has availed only Stamp Duty exemption during the period of earlier industrial policy (Except Industrial Policy 2014-19), it will be entitled to get the incentives of Industrial Policy 2019-24 only if it starts its commercial production during the period of this Industrial Policy 2019-24, i.e. 1 November, 2019 to 31 October, 2024.
18. If any investor has availed only Stamp Duty Exemption during the period of Industrial Policy 2019-24, it will be entitled to get the incentives under Industrial Policy 2019-2024 only if it commences its commercial production during the period of this policy i.e. Starting 1 November, 2019 and ending on 31 October, 2024. Otherwise, it will be entitled to get the incentives as per the provisions of next Industrial Policy.
19. Except for the Institutions mentioned under the clauses of this policy, no other State & Central Govt. Public Sector Undertakings will be entitled to avail the incentives (unless otherwise specially mentioned).
20. Incentives for industrial investment under this policy will be given to those eligible industries, which compulsorily provide, In case of unskilled person 100% job, at least 70% in case of skilled labor and 40% in the case administrative/ managerial staff to the people with Chhattisgarh State domicile.

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21. The industrial units availing industrial investment incentives declared under this Industrial Policy will be expected to take decision on the activities to be taken up under their Corporate Social Responsibility (CSR) fund as per Companies Act 2013 in consultation with the State Government.
22. If any investor wants to avail incentives described for “Substitution” under this policy, they should have prior permission in this regard and hold production certificate during policy period. To avail incentives for “Substitution” under this policy eligible industrial unit/s will have to commence commercial operations during the policy period of this policy i.e. between 1 November, 2019 and 31 October, 2024. In case, the date of commencement of commercial production of such unit/s is after the period mentioned above, provisions for incentives as per the next policy will be applicable.
23. Based on the requirements, for Large, Mega & Ultra Mega projects, the proposal for incentives in addition to the incentives declared under this policy will be considered and final decision will be taken by the Council of Ministers depending on the merits of the proposal.
24. Industries interested to set up research & development laboratory in the State will be encouraged, and land & other essential facilities equal to those being given to Small Scale Industries under this policy, will be provided.
25. To promote development of new private Industrial Areas/Parks with minimum 25 Acres of land, subsidy of 30% of the infrastructure cost (Excluding Land) with a ceiling of Rs. 5 Crore and 100% exemption in Stamp Duty, 100% exemption in land registration cost and 100% exemption in Diversion Fee will be given. The industrial unit/s which will be set up in these new private industrial areas / parks will be entitled for industrial investment incentives.

However, for Surguja and Bastar regions, due to less availability of land for development of new private industrial areas / parks, the proposals of up to 20 acres may also be considered. Based on the availability of the land for the purpose, the incentives for the projects will be calculated proportionately on the ceiling of incentive.

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CATEGORIES OF INDUSTRIES

1. On the basis of investment, to provide incentives, industries have been categorized as Micro & Small industries; Micro & Small service enterprises, Medium Scale industries, Medium scale service enterprise, Large scale industries, Mega projects & Ultra Mega projects. The definitions of these in industries / service enterprises as described in **Introduction part of the** policy, will be applicable.
2. In order to promote the investments, the industries have been classified as High Priority Industries, Priority Industries, General Industries and the Saturated Industries based on scenario of industrialization and backwardness, the development blocks have been categorized into four categories, i.e., Developed, Developing, Backward & the Most Backward blocks (as mentioned in the **A, B, C & D** of **ANNEXURE-7**)
3. The **Core Sector** industries mean the Medium, Large, Mega & Ultra mega Projects of Steel, Cement, Thermal Power & Aluminum plants (as described in **ANNEXURE-5**).
4. The General Sector industries means all the industries which are not categorized as High Priority, Priority, Saturated & Core sector industries in this policy.

CATEGORIES OF INVESTORS

1. In order to provide the investment promotion incentives, the investors have been categorized into the following categories:
2. General category entrepreneurs.
3. Scheduled Caste/ Scheduled Tribe entrepreneurs.
4. Non-Resident Indians (NRIs), Foreign Direct Investment (FDI), Exporter investors & Foreign Technology industries.
5. Women Entrepreneurs & the Entrepreneurs of third gender.
6. Ex-servicemen residents of Chhattisgarh (including Para Military Forces), PwD (Person with Disability) entrepreneurs and the entrepreneurs belonging to LWE (Left Wing Extremism) affected families.

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7. Women Self Help Groups of the Chhattisgarh State will be entitled to avail the incentives equivalent to the Women entrepreneurs.
8. Farmer Producer Organizations (FPOs) of the State will be entitled to avail the incentives as the General category entrepreneurs.
9. On the basis of quantum of investment, the industries have been categorized into the following 5 categories:
10. Micro & Small Scale Industries.
11. Medium Scale Industries.
12. Large Scale Industries.
13. Mega Projects.
14. Ultra-Mega Projects.

NON-FISCAL FACILITIES

For rapid industrialization in the State, fulfilling the objective of the Industrial Policy and for simplification of the process of industrial investment as well as to make the State more competitive as compared to other States, non-fiscal incentives will be provided as described in **SEPARATE ANNEXURE**.

1. Provision for additional incentives for setting up fruits, flowers, vegetables and herbal medicine based processing units in respective districts where they are being produced majorly.
2. Closed and Sick Industries Policy in the State shall be revived to make the best use of investment made in State by that unit, and the process of revival will be simplified.
3. The MSME service sector enterprises related to industries will be eligible to avail the incentives equivalent to the Industrial investment incentive declared for general sector industries in this policy. Service sector enterprise will be eligible for maximum investment of Rs 15 lakhs in plant and machinery in “A” & “B” category development blocks and Rs. 25 lakhs in plant and machinery in “C” & “D” category development blocks respectively.

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For this purpose, The District Trade & Industries Centers will issue the Operation Certificate to the MSME service sector enterprises so that they can avail incentives under this policy.

4. The provisions of The Mukhya Mantri Yuva Swarojgar Yojna (**MMYSY**) will be reviewed and amended as per the requirement.

THE PERIOD & REVIEW OF THE POLICY

The period of the Industrial Policy 2019-24 will remain in effect from **1 November, 2019 to 31 October, 2024**. During the implementation period of this policy, the State Government will have the right to review the provisions of this Industrial Policy on outcomes of the implementation of the policy and it may amend / rescind or add new provisions.

INCENTIVE SCHEME FOR MICRO, SMALL & MEDIUM ENTERPRISES IN CHHATTISGARH STATE

Fiscal Incentives for Industrial Investment under Industrial Policy 2019-24 (Subsidy, Exemption & Concessions)

(1) Interest Subsidy

Interest subsidy for eligible industries established by entrepreneurs of general category on term loan will be as given below:

Industry Category	Area Category	General Industry			Priority Industry			High Priority Industry		
		Eligible Incentive Period (years)	Percentage of incentive (%)	Yearly maximum limit of subsidy (Rs. Lakh)	Eligible incentive period (years)	Percentage of incentive (%)	Yearly maximum limit of subsidy (Rs. Lakh)	Eligible incentive period (years)	Percentage of incentive (%)	Yearly maximum limit of subsidy (Rs. Lakh)
	A	5	40	10	6	50	15	7	50	20
	B	6	45	15	7	50	20	8	50	25
	C	7	55	25	8	60	30	9	60	35
	D	8	65	30	10	70	40	11	70	45
Medium and Large Industries	A	5	25	20	5	35	30	6	35	35
	B	5	30	30	5	40	40	7	40	45
	C	7	50	40	8	60	50	9	60	55
	D	8	60	40	10	70	50	11	70	55

(2) Fixed Capital Investment Subsidy:

Fixed capital investment subsidy for eligible Micro industries established by entrepreneurs of general category will be as details given below :

Industry Category	Area Category	General Industry		Priority Industry		High Priority Industry	
		Eligible percentage of fixed capital investment (%)	Maximum limit of capital investment subsidy (Rs. Lakh)	Eligible percentage of fixed capital investment (%)	Maximum limit of capital investment subsidy (Rs. Lakh)	Eligible percentage of fixed capital investment (%)	Maximum limit of capital investment subsidy (Rs. Lakh)
Micro Industries	A	20	10	30	14	35	15
	B	25	12	35	16	40	18
	C	30	15	40	18	45	20
	D	40	18	50	20	55	24

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**(3) Net State Goods and Services Tax (Net SGST) Reimbursement:
Only for Small, Medium, and Large Industries**

Area	General Industry	Priority Industry	High Priority Industry
Category A Annexure – 7(A)	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a period of 5 years from the date of commencement of commercial production with maximum limit up to 35% of fixed capital investment	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a period of 7 years from the date of commencement of commercial production with maximum limit up to 40% of fixed capital investment	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a period of 9 years from the date of commencement of commercial production with maximum limit up to 45% of fixed capital investment
Category B Appendix – 7(B)	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a period of 7 years from the date of commencement of commercial production with maximum limit up to 40% of fixed capital investment	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a period of 8 years from the date of commencement of commercial production with maximum limit up to 45% of fixed capital investment	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a period of 10 years from the date of commencement of commercial production with maximum limit up to 50% of fixed capital investment
Category C Appendix – 7(C)	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a	Reimbursement of Net State Goods and Services Tax (Net SGST) paid for a

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	period of 8 years from the date of commencement of commercial production with maximum limit up to 45% of fixed capital investment Reimbursement of Net State	period of 10 years from the date of commencement of commercial production with maximum limit up to 55% of fixed capital investment Reimbursement of Net State	period of 12 years from the date of commencement of commercial production with maximum limit up to 65% of fixed capital investment Reimbursement of Net State
Category D Appendix- 7(D)	Goods and Services Tax (Net SGST) paid for a period of 10 years from the date of commencement of commercial production with maximum limit up to 50% of fixed capital investment	Goods and Services Tax (Net SGST) paid for a period of 12 years from the date of commencement of commercial production with maximum limit up to 75% of fixed capital investment	Goods and Services Tax (Net SGST) paid for a period of 15 years from the date of commencement of commercial production with maximum limit up to 100% of fixed capital investment

NOTE:

1. The amount of reimbursement permissible under Net State Goods and Services Tax (Net SGST) for Mega and Ultra Mega Industries will not exceed the maximum ceiling allowed for the large industry under this policy
2. Annual eligibility of Net State Goods and Services Tax (Net SGST) reimbursement for eligible units shall be determined by dividing the total eligible quantum of incentive equally within the eligible incentive period defined maximum annual incentive or net SGST paid for the particular year under consideration, whichever is less.

(4) Electricity Duty Exemption:

Electricity duty exemption to eligible new industries established by the entrepreneurs of the general category shall be exempted as per the details given below:

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A. Micro, Small, Medium and Large, Mega/Ultra-Mega (Excluding Core Sector) Industries

Industrial Policy 2019 – 2024			
Area	General Industry	Priority Industry	High Priority Industry
Category A Appendix – 7 (A)	Full exemption up to 4 years from the date of commencement of commercial production	Full exemption up to 5 years from the date of commencement of commercial production	Full exemption up to 6 years from the date of commencement of commercial production
Category B Appendix – 7 (B)	Full exemption up to 5 years from the date of commencement of commercial production	Full exemption up to 6 years from the date of commencement of commercial production	Full exemption up to 8 years from the date of commencement of commercial production
Category C Appendix – 7 (C)	Full exemption up to 6 years from the date of commencement of commercial production	Full exemption up to 7 years from the date of commencement of commercial production	Full exemption up to 9 years from the date of commencement of commercial production
Category D Appendix – 7 (D)	Full exemption up to 8 years from the date of commencement of commercial production	Full exemption up to 9 years from the date of commencement of commercial production	Full exemption up to 10 years from the date of commencement of commercial production

NOTE: Industries having Captive power generation plants will get electricity duty exemption only on captive consumption of power.

B. Medium, Large, Mega / Ultra Mega Industries of Core Sector – unless otherwise mentioned new eligible units will get electricity duty exemption only on captive consumption of power as per the details given below:

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Electricity Duty Exemption		
1	Category A (Appendix 7 A)	Nil
2	Category B (Appendix 7 B)	Nil
3	Category C (Appendix 7 C)	50% exemption up to 5 years from the date of commencement of commercial production
4	Category D (Appendix 7 D)	100% exemption up to 7 years from the date of commencement of commercial production

Note: Industries having Captive power generation plants will get electricity duty exemption only on captive consumption of power.

(5) Stamp Duty Exemption

In view of classification of investors, all categories of entrepreneurs who have established eligible Micro, Small, Medium, Large industries and all Mega project and Ultra-Mega project (including the industries of the Core sector, according to the Annexure -5) will get full exemption from stamp duty in the following cases:

- (a) On Deeds executed for purchase/lease of land, shed and buildings and on deeds for transfer of related lease documents (excluding land for mining lease).
- (b) On the execution of deeds related with loan & advances from the date of sanction of loan by bank/financial institutions, up to 3 years On purchase of agriculture land within 2 years of receipt of land acquisition compensation amount up to the extent of amount received as compensation by the affected land owners for the land acquired for industrial areas/ industrial purpose/ plots reserved for industrial purpose/ industrial areas (excluding land for mining lease)

On purchase/lease of land for Industrial areas/ Industrial park to be established in private sector sanctioned/approved by the Govt. of India/State Government and on industrial units established in those areas/parks.

On purchase/ lease of land by the Chhattisgarh State Industrial Development Corporation Limited for industrial area/industrial plot/industrial purposes, land bank and for creation of infrastructure.

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On purchase/sale deeds of purchase of closed/sick industrial unit. On purchase/lease of land for establishing film studio, editing studio.

On purchase/lease of land for establishing logistic hub, warehousing, cold-storage and grain silo.

(6) Mandi Tax Exemption

All the New micro, small, medium and large agricultural and food products processing industries to be established in the State will get full exemption from mandi tax imposed on agricultural products (except ineligible industries mentioned in Annexure-4) for 5 years from the date of first purchase of raw materials from the state mandis / direct producing farmers / units / outside the state with maximum limit of Rs. 2.00 Crore per year. Also, the total exemption limit will not exceed 75% of the Fixed capital investment made by the unit.

(7) Project Report Subsidy

Reimbursement of cost incurred on project report by eligible new Micro, Small and Medium category industries established, 1% of fixed capital investment up to maximum Rs. 2.50 Lakh.

(8) Diversion in Land Use

All categories of entrepreneurs who have established eligible new micro and small industries will get 50% exemption from the land diversion fee (on having industrial purpose) up to a maximum limit of 5 acres land.

(9) Service Charges for allotment of land outside industrial area (Land Bank)

In the case of acquisition of private land and transfer of Government land for the industrial purpose (Land Bank) the service charges to be received by the Department of Commerce & Industries/Chhattisgarh State Industrial Development Corporation for allotment of acquired private land / Government land is as given below -

- A. 5% amount of the land acquisition value payable to the District Administration for acquisition of private land.
- B. 10% amount on the amount equal to the price of land acquisition for allotment of Private/ Government land.

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NOTE: It is clarified that in the private/government land allotment made outside the industrial areas, the 10% land allotment service charges payable to the Department of Commerce & Industries/CSIDC shall be added in the land value. The 5% land acquisition fee payable to the District Administration shall not be included in the calculation of land premium.

(10) Exemption/concession in Land Premium on land allotment in industrial areas for Entrepreneurs of Scheduled Caste/Tribe Category (Only For Micro, Small, Medium Industries/Enterprises)

- (1) In the industrial areas of the Department of Commerce & Industries / Chhattisgarh State Industrial Development Corporation Ltd., 100 % exemption of land premium shall be given on land allotment for establishing Industries and service enterprises. Rate of lease rent will be Rs.1 per acre per year. Maintenance charges, street light charges, water charges and other taxes and cess will be payable at the prescribed rate.
- (2) In view of providing the facility of free of cost allotment of land (in industry and services enterprise), the State Government/Chhattisgarh State Industrial Development Corporation Ltd. will reserve 25 percent of land blocks in developed and developing areas (category A and B) and 50% of the land-blocks in backward and most backward areas (category C and D) in all industrial areas. The period of reservation will be from the appointed date or the date of establishment of the industrial area, whichever is later, up to two years.
- (3)) The area of the plot/land for the entrepreneurs of SC/ST category will be determined according to the eligibility mentioned in the Chhattisgarh Audyogik Bhumi Bhawan Prabandhan Niyam - 2015

(11) Quality Certification Subsidy

The new and existing Micro, Small and Medium category industries established by general category entrepreneurs in the State shall be reimbursed 50% of the amount spent, maximum Rs. 5 Lakh for obtaining ISO 9000, ISO14000, ISO18000, ISO22000 category, IS certification, ZED certification, Bureau of Energy Efficiency (BEE) certification LEBP certification in the field of new and renewable energy, Euro Standard or other similar national / international certification.

(12) Technical Patent Subsidy

New and existing Micro, Small, and Medium industries established by general category entrepreneurs in the State shall be reimbursed 50% of the amount spent in obtaining patent up to a maximum limit of Rs.10 Lakh as encouragement based on Original work/ Research on successfully Registration & Sanctioned patent.

(13) Technology Purchase Subsidy

New and existing Micro, Small, Medium industry, Large industry and Mega and Ultra - Mega projects category excluding saturated category industries established in the State shall be reimbursed 50% of the amount spent on purchase of technology from the NRDC or other Govt. research Centre, up to a maximum limit of Rs. 10 Lakh

(14) Margin Money Subsidy

Scheduled caste/tribe, Women Entrepreneurs, Retired Soldiers, Naxal affected person, third gender entrepreneurs and entrepreneurs of Disabled category of the State will get 25% Margin Money Subsidy on capital investment of Rs.5 Crores for establishment of new industry, maximum limit will be Rs.50 Lakh.

(15) Industrial Award Subsidy

In the following categories first, second and third prizes will be of Rs.1,51,000/-,1,00,000/- and 51,000/- respectively and Citation will be given.

1. For complete evaluation of Micro & Small industries
2. Micro & Small industry established by the SC/ST category
3. Exporting Micro & Small-scale industry
4. Industry established by woman entrepreneur
5. Startup Units

NOTE: Awards will not be applicable for industries which are under ineligible/saturated category under any Industrial Policy of the State.

(16) Divyang (Differently able Person) Employment Subsidy

All categories of entrepreneurs who have established eligible new and existing Micro and Small, Medium industry, Large and all Mega and Ultra-Mega project (including Core sector) on providing permanent employment to

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disabled persons (Right to equal opportunities, Protection and Full Participation) under The Persons with Disabilities Act, 1995 of the Government of India, shall be given reimbursement of 40% of their net salary/remuneration as subsidy amount up to maximum Rs. 5 lakhs for 5 years.

(17) Environment Management Project Subsidy

Adoption of such technology resulting receipts of Carbon Credits and if Carbon Footprint gets reduced, such machinery will be given subsidy of 50% of cost of machinery, subject to maximum of Rs. 25 Lakh. Micro, small and medium category industries will be eligible for Environment Management Project Subsidy Consultants will be empaneled for availing the subsidy in respect of Carbon Credit awarded by the World Level Institutions.

(18) Transport Subsidy

(Applicable only for Export Oriented Units (EOU))

For the transportation of goods (excluding mining related products) to the nearest seaport/ airport from the place of manufacture to where goods are being exported, actual transportation charges (excluding government duty and taxes) will be reimbursed. The maximum limit would be Rs. 20 lakhs per year maximum for the period of 5 years. It will be applicable on the first-time exported product/produce by 100% EOUs established anywhere in the State.

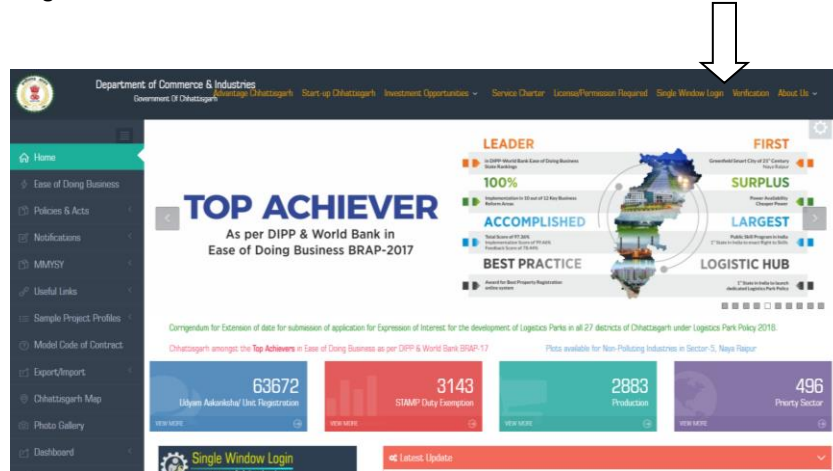
(19) Special Package for Mega/Ultra Mega Projects

High Power Committee (HPC), under Chairmanship of Chief Secretary will approve the customized package of incentives to Mega and Ultra Mega Projects on case-to-case basis. Cabinet committee under chairmanship of Honorable Chief Minister will approve customized package of incentive on case-to-case basis.

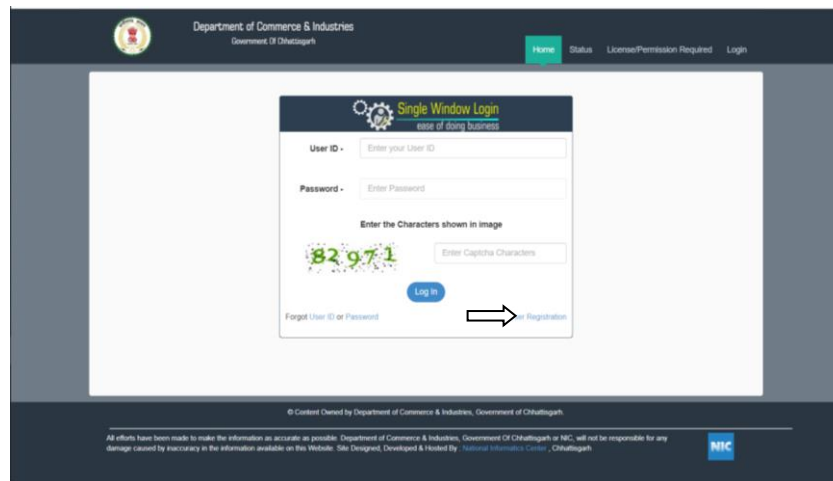
Note : For Revised Incentives , please refer notification dated 22.10.2020 of Department of Commerce & Industries, Chhattisgarh State attached at the end.

5 Procedure for Availing Incentive Scheme for Chhattisgarh

Register on <https://industries.cg.gov.in> under the tab Single Window Login



Above screen will appear on the computer select on the Single Window Login, then the following screen will appear,



If you are already registered, login with the USER ID & Password, if not then click on User Registration as mentioned on screen above. Then the following screen will appear

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Department of Commerce & Industries
Government of Chhattisgarh

Home Status License/Permission Required Login

New User Registration

(*) Mark Fields Are Mandatory

Enterprise Details

Name of Enterprise: Enter Your Enterprise Name Organization Type: Select

PAN: Enter PAN Number TAN: Enter TAN Number

EPFO Registration No: Enter EPFO Registration Number For more details please visit here
ESI Registration No: Enter ESI Registration Number For more details please visit here

Telephone: Enter Telephone Number with STD Code Fax: Enter Your Fax Number

Website Url: Enter Your Website Official Email Id: Enter Official Email Id

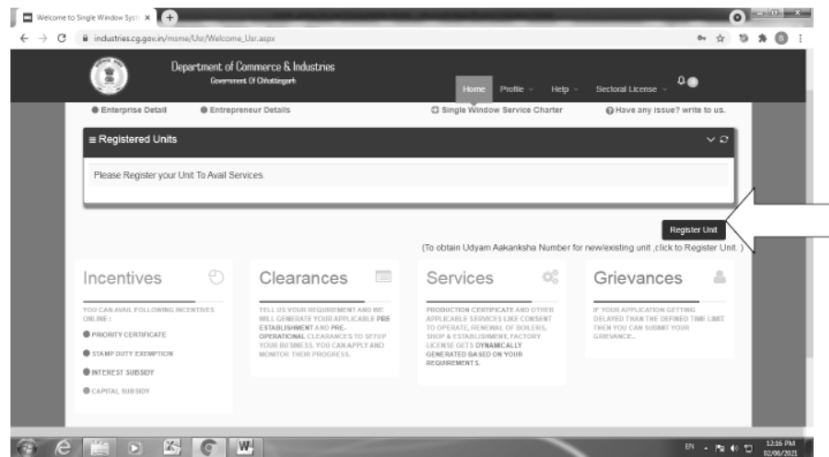
Communication Address

Block No./House No: Enter Block No./House No. Road/Street/Lane: Enter Road/Street/Lane

Area/Locality: Enter Area/Locality PinCode: Enter Your PinCode

State: Chhattisgarh District: Select District

Fill in the required details to create your USER ID & Password. Once the profile is created after Verification of Mobile OTP, Login with the USER ID & Password. The following screen appear



Click on Register unit to complete the registration process and after successful registration again login with the USER ID & PW, the following screen will appear

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Click on apply now and complete the formalities along with the required documents and then submit the form.

6 Role of Chartered Accountants in MSME

Chartered Accountants can play very important role in providing business support services & professional services in many areas including :-

1. Project Finance

A large number of Chartered Accountants in practice are involved in project financing, consultancy to their clients and liaising with the different financial institutions. **Chartered Accountants are playing a leading role in the society and are considered as finance advisors, who assist their**

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clients in every field relating to finance, besides tax, accounts and banking.

2. Insurance Area

MSME themselves do not have knowledge of assessing the 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. CAs have wide knowledge of such risk of the probable losses and work as advisors to the MSMEs for returning insurance risk at comparative prices. CAs can play a vital role in designing the insurance products and advice for premium, rebates which fulfill the need of associate industry/ enterprise

3. Insurance Litigation

The Chartered Accountants can render their professional expertise in the quantification of claims, both personal injury and business interruption claims. They may also render their services in determining the consideration of liability involving accountants' negligence and for other professional negligence cases. They may also provide their knowledge in rendering assistance of fidelity insurance disputes and in surance accounting disputes.

4. Business Performance Improvement

Chartered Accountants can assist the management in providing the following services:-

- Improving customer satisfaction
- Reducing process cycle cost
- Enhancing quality of delivered services.

5. Arbitration and Conciliation

CAs have wide range of experience about social customs, Hindu laws, business practices and commercial laws and all other relevant laws and regulation, human behavior which are essential of working as arbitrator. A number of Chartered Accountants are members of Indian Council of Arbitration (ICA). An MSME can draw the services of arbitration from CAs.

For the MSME, arbitration is a quick alternative dispute resolution medium at reasonable cost and time. CAs can also take up various roles under the Arbitration and Conciliation Act, 1996 as listed below:

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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 Clause14 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. 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.

6. Other Important Services.

A few areas in which CAs can fruitfully serve the MSMEs are enumerated below:

1. System Development Life Cycle
 - Requirement definition
 - System selection
 - System development and implementation
 - Functional testing

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- 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
 - Document retention plans
 - Audit of quality check

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- Audit of application controls
- Audit of emerging technologies
- Physical, logical and environment controls
- IT Budgeting
- Web trust assurance

7. 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. CAs 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)
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

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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.

8. Compliance of Tax Laws:

i) Direct Taxes

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

ii) Indirect Taxes

GST : CAs can serve the society by providing the services such as consultancy on the applicability and levy of GST Act, assisting in the structuring of the transactions and agreements in relation to inter-state and intra- state sales in order to minimize tax incidents.

iii) Labour Laws

9. Management Consultancy :

CA can Provide Services, which can be called as management consultancy services in the following areas :-

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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.
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. Valuation of shares and business and advice regarding amalgamation, merger and acquisition.
16. Business policy, corporate planning, organization development, growth and diversification.
17. Organization structure and behavior, development of human resources including design and conduct of training programmes, work study, job description, job- evaluation and evaluation of workloads.
18. 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.
19. Quality Audit.
20. Environment Audit.
21. Energy Audit.

7 Relevant Links & Contacts for MSME State Specific

Contact Details

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DIC

District Trade and Industries Centre (DTIC)

S. No	Name	District	Phone	Mobile
1	Shri V.K. Dewangan, GM	Raipur	0771- 2426450/2427658	9827178458
2	Shri Praveen Kumar Trivedi, GM	Raipur	0771- 2426450/2427658	9406201762
3	Shri Shatrughan Dewangan, GM	Raipur	0771- 2426450/2427658	7415045133
4	Shri Simon Ekka,GM	Durg	0788- 2323640/2323418	9993327311

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5	Shri Rajiv Shukla ,GM	Durg	0788- 2323640/2323418	9826483983
6	Shri Rajendra Kumar Tiwari, GM	Durg	0788- 2323640/2323418	9425242748
7	Shri J.S. Netam, CGM	Bilaspur	07752- 250083/250082	9407689966
8	Shri N.P. YADAV,GM	Bilaspur	07752- 250083/250082	7999716236
9	Shri K.L. Uikey, CGM	Raigarh	07762- 222914/225334	9617535708
10	Shri Sanjeev Sukhdeve, GM	Raigarh	07762- 222914/225334	9425575730
11	Shri Tripurari Ram Kashyap, GM	Gaurela- Pendra- Marwahii		9425580112
12	Shri C.R. Tekram, GM	Jashpur		9425262623
13	Shri Aleksius Tirki, GM	Korba	07759-225643	7247035422
14	Shri M.L. Kusre, GM	Mungeli	07755-264176	9425539290
15	Shri Sunil Chandra Rahi, GM	Janjgir- Champa	07819-244201	9424145592
16	Shri Mitwa Bada, GM	Korea	07771-242725	9340269583
17	Shri Abdul Shakir, GM	Sarguja	07774- 222704/236106	9009656029
18	Shri Abdul Shakir, (additional) GM	Surajpur		9009656029
19	Shri B.P.Wasnik, GM	Balrampur		9926144376
20	Shri Jageshwar Meshram, GM	Rajnandgao n	07744-224134	9827181156
21	Shri Ajay Pathak, GM	Kabirdham	07741-233174	9827465873
22	Shri M.S. Uikey, GM	Balod		9407790899

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23	Shri Kamal Singh Mina, GM	Bemetra	07824-206005	7987626095
24	Shri Surendra Puri Goswami, GM	Dhamtari	07722-232966	9424220107
25	Shri Awdhesh Kumar Singh, GM	Mahasamund	07723-223373	9425251088
26	Shri Satyendra Singh Baghel, GM	Balodabazar	07727-222131	7089074028
27	Shri S.K. Singh, GM	Gariyaband	07706-241268	9826755444
28	Shri P.Vishwas, GM	Jagdapur	07782-205399, 228157	70674 11700
29	Shri Ajit Sundar Bilung, GM	Dantewada	07856-252923	9424127142
30	Shri S.R Alma, GM	Naranpur	07781-252341, 252341	9407775648
31	GM, Bijapur	Bijapur	07853-220362	
32	Shri Ramesh Chandara Singh Thakur, GM	Kanker	07868- 241060/241064	9407947666
33	Shri C.Kerkatta, GM	Sukma	07864-284466	9826223717
34	Shri Ajit Toppo, GM	Kondagaon	07786-242756	9993727918