**What type of Incentives does the State Government provide?**

The Incentive Scheme, called 'The West Bengal State Support for Industries Scheme, 2008' (or WBSSIS-2008) is there for Industrial Projects of large and medium-scale units to be set up in the State

**COMMENCEMENT AND DURATION**

Unless specifically mentioned against the respective items of incentives sanctioned under the WBSSIS-2008, it shall come into effect on and from the 1st day of April 2008 in the whole of West Bengal and shall remain valid for the period ending on the 31st March 2013.

**DEFINITIONS**

Unless it is repugnant to the context, in the WBSSIS-2008,

| 3.1 | "Approved Industrial Complex" means any industrial complex set up in the public or private sector in the State approved by the State or the Central Government; |
| 3.2 | "Approved Location" means any industrial complex set up in the public or private sector in the State approved by the State or the Central Government; |
| 3.3 | "Approved Project" means the industrial project of a unit for which registration certificate has been issued under the WBSSIS-2008; |
| 3.4 | "Authorized Agent" means the WBIDC, an agent specially authorized by the State Government, for operation 12 of the WBSSIS-2008 in respect of large and medium scale industries; |
| 3.5 | "Category of Industries" means and includes the units with investment in 'fixed capital' of different scales as noted hereunder, e.g. |

Scale-1: Fixed Capital Investment of Rs 5 Cr and up to Rs 50 Cr.  
Scale-2: Fixed Capital Investment of above Rs 50 Cr and up to Rs 500 Cr.  
Scale-3: Fixed Capital Investment of above Rs 500 Cr and up to Rs 1000 Cr.  
Scale-4: Fixed Capital Investment of above Rs 1000 Cr and up to Rs 5000 Cr

A unit, however, shall be treated in a particular scale according to the amount of initial investment and will graduate to next higher scale from the date on which actual investment in fixed capital crosses the threshold investment limit prescribed for that scale;

| 3.6 | "Director of Industries" hereinafter referred to as DI, means the Director of Industries, West Bengal; |
| 3.7 | "Eligible Unit" means a unit in the large and medium scale sector set up for the purpose of manufacture of goods, having registration certificate issued by the Director of Industries; |
| 3.8 | "Existing Industrial Unit" means a unit in the large/medium scale sector that exists in West Bengal and had started commercial production of goods in such unit, before this scheme came into effect, and applied for registration with the DI before commencement of this scheme; |
| 3.9 | "Factory" means any premises including the precincts thereof - |

3.0.1 Wherein ten or more workers are working or were working in any part of which
manufacturing process is being carried on with the aid of power or is ordinarily so carried on; or

3.9.2 Wherein twenty or more workers are working or were working on any of the preceding twelve months and in any part of which a manufacturing process is being carried on without the aid of power or is ordinarily so carried on but does not include a mine, subject to the operation of the Mines Act, 1952 (35 of 1952) or a Railways running-shed;

3.10 "Factory Workers" mean persons employed, directly or through any agency, whether for wages or not, in any manufacturing process for cleaning any part of the machinery or premises used for a manufacturing process or in any other kind of work incidental to or connected with the manufacturing process or the subject of the manufacturing process;

3.11 "Financial Institution" hereinafter referred to as FI shall mean the "State Financial Institutions" and include Commercial Banks, Nationalized Banks and Financial Institutions constituted under the Acts of Parliament;

3.12 "Fixed Capital Investment" hereinafter referred to as FCI, means investment made in plant and machinery and also equipment installed for pollution control measures of the approved project by the eligible unit made after the date of obtaining the Registration Certificate in Part-I. While making calculation of "Fixed Capital Investment", investment made only on Plant & Machinery, as indicated below shall qualify:

3.12.1 Cost of plant & machinery/equipment including the cost of productive equipment such as jigs, dies, moulds, etc required directly for the purpose of manufacture of goods and erected at the approved location;

3.12.2 Cost of equipment pertaining to pollution control measures;

3.12.3 Cost of second hand plant & machinery required directly for the purpose of manufacture as also cost of equipment pertaining to pollution control measures as above, when imported from outside India by the unit itself and not previously used in any State in India;

3.12.4 Cost of plant & machinery required directly for the purpose of manufacture will include the cost of erection/installation of plant & machinery, cost of electrical accessories inside the plant and cost of generator set required directly for the purpose of manufacturing:

Provided that, cost of any second hand plant & machinery required directly for the purpose of manufacture and equipment installed for pollution control measures which are purchased from any place in India as well as cost towards purchase of land & development of such land; construction of approach road, building, water supply, sanitation, drainage & sewerage, Railway siding and infrastructure for drawing power connection upto the plant from the feeder of any electricity distribution company, consultancy fees and any item other than that not specifically indicated in the scheme shall not form a part of fixed capital investment and therefore, shall not be taken into account for calculating the Fixed Capital Investment;

3.12.5 Advances paid to the suppliers of plant and machinery for the approved project of
the eligible unit on or after the 1st April 2007;

3.13 "Incentive" shall mean financial support to be given to the industrial units in this scheme and shall include subsidies, waiver of duties and "Industrial Promotion Assistance";

3.14 "Large Scale Unit" means a unit as defined by the Government of India from time to time;

3.15 "Medium Scale Unit" means a unit as defined by the Govt. of India from time to time;

3.16 "New Unit" means,

3.16.1 A unit in the large/medium scale sector established and commissioned for the manufacture of goods in West Bengal for the first time and registered with the Director of Industries upon commencement of this scheme;

3.16.2 Expansion in a new location, of an existing unit already registered under a previous incentive scheme for the same or a different product;

3.16.3 Expansion for a new product in the same location, of an existing unit already registered under a previous scheme;

3.16.4 Expansion of production of a unit already registered with the DI under a previous incentive scheme, for production of same product(s), provided the duration of the admissible incentives under the respective Scheme is over;

3.17 "Negative list of industries" means the list of industries shown at Annexure-I hereto as may be amended by the State Government from time to time;

3.18 "Para" and "Sub-para" mean paragraph and sub-paragraph of this scheme;

3.19 "Registration Certificate", hereinafter referred to as RC, means a certificate issued by the DI clarifying, inter alia, the types of statutory clearance that the unit obtained, type and quantum of goods the unit is permitted to manufacture, the types of incentive the unit is allowed to enjoy, nature and amount of investment made in fixed capital, etc;

3.20 "Special Economic Zone" means an area notified as such by the Government of India;

3.21 "State Financial Institutions" mean and include the WBIDC, the WBFC and the West Bengal State Co-Operative Bank;

3.22 "Unit" means any industrial unit in large & medium scale sectors for the manufacture of goods as defined under 'manufacture' in the NIC Classification 1987 as amended from time to time, having approval in the form of letter of intent, industrial licence or registration certificate, as the case may be, under the Industries (Development and Regulation) Act, 1951 (65 of 1951) or an acknowledgement in the form of Secretariat for Industrial Assistance reference number from Central/State Government excluding those mentioned in the negative list of industries at Annexure-I of WBSSIS-2008, in the private, co-operative & joint sectors as also companies/ undertakings owned or managed by the State & the Central Governments.

3.23 "WBFC" means the West Bengal Financial Corporation;

3.24 "WBIDC" means the West Bengal Industrial Development Corporation Limited;

3.25 "Year" means, unless otherwise specifically stated and not repugnant to the context, the financial year commencing from the 1st April and ending on the 31st March following