

**DRAFT OPERATIONAL GUIDELINES FOR REIMBURSEMENT OF  
CAPITAL INVESTMENT SUBSIDY ON ZERO LIQUID DISCHARGE BASED  
TREATMENT PLANT UNDER IPR- 2015**

**(See Para 5.4.12 of IPR 2015)**

- 1. Short Title:** - Operational guidelines for reimbursement of Capital Investment Subsidy on Zero Liquid Discharge Based Treatment Plant (ZLD) under Industrial Policy Resolution, 2015.
- 2. Extent:** -It shall extend to the whole of the State of Odisha.
- 3. Commencement:** - It shall come into force from the "Effective Date" of Industrial Policy Resolution, 2015 i.e. ....Day.....Month .....2015.
- 4. Terms and Expressions:** -Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in Industrial Policy Resolution, 2015.
- 5. Definitions / Explanations:-** Zero liquid discharge based treatment mean the effluent after treatment in effluent treatment plant is recycled, re-used in industrial/ or domestic purpose or evaporated without discharge to outside the factory premises but exclude for use in irrigation, horticulture, injection/ charging into ground water table.

**6. Policy Provisions-**

**Capital Investment Subsidy reimbursement for ZLD:-**

- i. New Micro, Small & Medium Enterprises shall be eligible for reimbursement of 20% of capital cost limiting to Rs.20.00 lakhs for adopting zero waste water discharge (ZLD).
- ii. Existing Micro, Small & Medium Enterprises taking up expansion/ modernisation/ diversification as defined in this IPR shall be eligible for 20% of capital cost limiting to Rs.20.00 lakhs for adopting zero waste water discharge (ZLD).
- iii. Sick industrial units making investment for its revival provided that the enterprise shall commencement of Commercial Production or operation during the operative period of the scheme shall be eligible for

reimbursement of 20% of capital cost limiting to Rs.20.00 lakhs for accepting zero waste water discharge (ZLD).

**7. Eligibility:** - Industrial units satisfying definition and falling under -

- 7.1 New Micro, Small & Medium Enterprises
- 7.2 Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise /Medium Enterprise.
- 7.3 Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise /Medium Enterprise and duly recommended by State level inter institutional committee for such incentive.
- 7.4 Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise /Medium Enterprise.
- 7.5 Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR.

**8. Time frame for filing application:** -

- 8.1 **The eligible Industrial unit shall file Application in prescribed form for reimbursement of CIS on ZLD within 1 year from the date of operationalization of Pollution Control Equipment.**
- 8.2 Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.
- 8.3 However, condonation of delay in implementation of the project may be considered by the Government on case to case basis where the delay is beyond the control of the entrepreneur.

**9. Procedure:-**

- 9.1 **Industrial units** satisfying the eligibility shall file application in the prescribed form appended to this operational guideline at Annexure -'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure -'B'and Undertaking prescribed at Annexure A-1as per the following category

**New and existing Micro, Small & Medium Enterprises** shall file application in triplicate with General Manager, RIC / DIC.

**Copies of the documents as indicated in the checklist shall be self - attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory.**

- 9.2 On receipt of application, the acknowledgement as prescribed at Annexure- 'C' shall be dispatched to the applicant / applicant unit duly signed by the authorized officer / General Manager, RIC / DIC on the day of receipt. General Manager, RIC / DIC may authorize any of his officers for the purpose.
- 9.3 After receipt of the application from the industrial unit, RIC / DIC will check the eligibility and veracity of facts concerning the claim and transmit one set of application with relevant documents indicating the date of production to the concerned authorities to State Pollution Control Board (SPCB) for certification of ZLD within 3 days from the date of receipt of application who has to furnishing the certificate on total Pollution Control Equipments in the format as at Annexure – D under intimation to the concerned unit.
- 9.4 The SPCB has to furnish the required certificate in prescribed format at Annexure- D within next 15 days to Director of Industries, Odisha under intimation to concerned RIC / DIC.

#### **10. Sanction:-**

- a) Sanction for reimbursement of eligible amount of CIS on ZLD paid may be accorded in favour of eligible Units by a State Level Sanctioning Committee constituted as below;

**“State Level Sanctioning Committee (SLSC)” means a committee comprising of :**

<b>S. No</b>	<b>Designation</b>	<b>Position</b>
1	Director of Industries, Odisha	Chairman
2	Joint Director of Industries/ Additional Director of Industries	Member Convener
3	Senior Environmental Engineer of OSPCB	Member

- b) The sanction order will be communicated to the industrial unit within 7 days by Director of Industries in the format as prescribed in the **Annexure-E**.

**11. Disbursement:** -Disbursement of sanctioned amount for reimbursement of CIS on ZLD shall be made by Director of Industries, Odisha;

- i) in two equal installments, the 1<sup>st</sup> installment immediately after approval of SLSC and 2<sup>nd</sup> installment shall be disbursed after completion of one year of continuous operation of ETP after furnish a certificate from the SPCB.
- ii) Further, the disbursement may be deferred if the unit is found closed and may be effected on resumption of production.

**12. Rejection:** - In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit within 30 days of determination of eligibility by the respective agencies in the format prescribed at Annexure – 'F'.

**13. Recovery:** -The amount disbursed towards reimbursement of CIS on ZLD and or any part thereof shall be recoverable with penal interest of 18% per annum from the date from which the subsidy is availed.

- (A) If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or disbursed in excess of the amount actually admissible for whatsoever reason.
- (B) If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.
- (C) If any part of Plant & machinery is disposed of and not reported which affects the maximum limit of CIS on ZLD reimbursement during the period of incentives.

**14.** The eligible units under the scheme may be identified by RIC /DIC / DI Odisha well in advance. If any unit is found to be deliberately furnishing wrong / false information, the incentives provided shall be withdrawn from under intimation to

MSME Department / Industries Department / Director of Industries, Odisha / General Manager, RIC / DIC as the case may be.

**15. Miscellaneous:-**

15.1 Industrial Unit shall furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / Directorate of Industries, Odisha during the period of incentives.

15.2 **15.2** Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the RIC / DIC / Directorate of Industries, Odisha by the unit.

**16.** This has been concurred in by Finance Department and communicated vide their letter No.-----/ F dt-----

+++++

APPLICATION FOR REIMBURSEMENT OF CAPITAL INVESTMENT SUBSIDY ON  
ZERO LIQUID DISCHARGE BASED TREATMENT PLANT UNDER IPR- 2015

Application received after the due date / incomplete in any respect shall be liable for rejection

(Strike out whichever is not applicable)

M/s. \_\_\_\_\_

At/PO \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Industrial Unit)

To

The General Manager,

**Regional Industries Centre** / District Industries Centre - - - - -

Sub: Application for reimbursement of Capital Investment Subsidy on Zero Liquid  
Discharge Based Treatment Plant under IPR- 2015

Sir,

In accordance with the provisions laid down in Industrial Policy Resolution –2015  
and its operational guidelines, the claim is submitted with following particulars.

1	Category of the Unit		:	
	A	New Micro Enterprise / New Small Enterprise / New Medium Enterprises		
	B	Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise.		
	C	Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise		

	D	Industrial unit seized under Section 29 of the SFC Act, 1951/ SARFAESI, Act 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise / Medium Enterprise.			
	E	Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR			
2	Address of Registered office		:		
3	Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)		:		
4	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory		:		
5	EM-II / No. and date		:		
6	Items of manufacture / activity		:		
			Original		
			Item (s)	Quantity	Value
			After expansion / modernization / diversification		
			Item	Quantity	Value
7	Date of commencement of production		:		
			Original-		
8	Date of first fixed capital investment i.e. land / building / plant & machinery and balancing equipment.		:		
			E / M/ D-		
9	Investment in Pollution Control Equipment		:		
			Original		
			E /M /D		

10	Name of the Financial Institution (s) / Bank(s)	:	
11	Employment Generated		
12	Registration Number & Date (Issued by Commercial Tax Authority) TIN ( Tax Payer's Identification number)	:	
13	A/c No. of the Industrial unit		
14	Name of Bank Branch with IFSC code & MICR No		

I ,Sri \_\_\_\_\_ s/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the industrial unit) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of IPR-2015 and its operational guidelines.

I hereby undertake to repay / surrender the incentives or any part thereof availed with penal interest as decided by the authority-

- (i) If the information stated above is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- (ii) If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.
- (iii) If any part of Plant & machinery/ Pollution Control Equipment is disposed of and not reported which affects the maximum limit of CIS on ZLD in reimbursement during the period of incentives.



I hereby certify that this industrial unit has not applied / availed the incentives claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby undertake to furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / Directorate of Industries, Odisha during the period of incentives

Copies of relevant documents in support of information / facts furnished above are enclosed herewith.

Signature of the Proprietor / Managing Partner /  
Managing Director / Authorised Signatory of

M/s -----

Place-

Date-

**UNDERTAKING**

(Strike out whichever is not applicable)

**From**

**M/s.** \_\_\_\_\_

**At/PO** \_\_\_\_\_

**Dist.** \_\_\_\_\_

- i) I / We hereby undertake that claim for reimbursement of CIS on ZLD for Rs. -----  
---- (in words).
- ii) I / We shall abide by the terms and conditions prescribed under the provisions of Industrial Policy Resolution, 2015 and its operational guidelines.
- iii) I / We shall repay the CIS on ZLD or any part thereof with penal interest as decided by the authority;
  - (a) If the information stated in the application & supporting documents is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
  - (b) If the industrial unit goes out of production for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.
- iv) This industrial unit has not applied / availed CIS on ZLD in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I / we shall furnish its audited financial statements and other periodical statements of each financial year to the RIC / DIC / Directorate of Industries, Odisha during the period of incentives

**Signature of the Proprietor / Managing Partner /  
Managing Director / Authorised Signatory of  
M/s -----**

Date-

**Annexure A-2**

OFFICE OF THE STATE POLLUTION CONTROL BOARD, ODISHA,  
BHUBANESWAR

Letter no----- Date-----

(Strike out whichever is not applicable)

**Certified that M / S \_\_\_\_\_ has installed  
Pollution Control Equipment of Rs \_\_\_\_\_ (in words) Rupees  
\_\_\_\_\_ as detailed below for ZLD.**

Sl. No	*Waste water Treatment options implemented	Amount (in Rs.)
1		
2		
3		
4		
5		
6		
Total amount in Rs.		

Signature of Member Secretary,  
State Pollution Control Board  
with seal & date.

## **\*WASTE WATER TREATEMENT OPTIONS (For Reference only)**

### **1. Primary Treatment Options**

- Screens, Traps, Grit Chambers
- Septic Tanks, Imhoff Tanks
- Sedimentation Tanks
- Anaerobic Baffle Reactors/Filters (BORDA, 2009)

### **2. Secondary Treatment Options**

- Activated Sludge Process
- Trickling Filters
- Waste Stabilization Ponds
- Aerobic Lagoons
- Constructed Wetlands
- Rotating Biological Contractors
- Fluidised Aerated Bed (FAB) Reactor
- Sequencing Batch Reactors (SBR)
- Membrane Bio Reactors (MBR)
- Moving Bed Bio Reactors (MBBR)

### **3. Tertiary Treatment Options**

- Chlorination
- Ozonation
- Membrane Filtration
- Micro-filtration membrane
- Ultra-filtration membrane
- Nano-filtration membrane
- Reverse Osmosis

*Based on Cost-Benefit or Cost-Effectiveness and requirements, a system of Wastewater Treatment can be designed from the above available options.*

## CHECK LIST

Copies of documents to be attached with the application shall be self-attested by  
 Proprietor / Managing Partner/Managing Director / Authorized Signatory  
 (Strike out whichever is not applicable)

1	Entrepreneurs Memorandum- I / Entrepreneurs Memorandum- II
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association ) under Company Act-1956
4	Document(s) in support of rehabilitated sick industrial unit treated at par with new industrial unit and duly recommended by State Level Inter Institutional Committee (SLIIC) for this incentive.
5	Document(s) in support of Industrial unit seized under Section 29 of the State Financial Corporation Act,1951 / SARFAESI Act,2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR
6	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in respect of Original / Expansion / Modernisation / Diversification
7	Appraisal & approval documents in support of E/M/D <b>as defined in IPR</b>
8	Approved DPR / Project Profile / Scheme –as the case may be for Original / E / M / D clearly specifying the list of Pollution Control Equipments used.
9	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in case of Original / E / M / D
10	Term loan sanction order of OSFC / Banks / FI ( Original / E/ M/ D)
11	<b>Undertaking in the format prescribed at Annexure A-1</b>
12	List of Pollution Control Equipments used.

Annexure –C  
(FOR OFFICE USE)

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- /

Letter No.----- / Date-----

**Acknowledgement**

(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

\_\_\_\_\_

Received the application for reimbursement of CIS for ZLD under the provisions of INDUSTRIAL POLICY RESOLUTION –2015 and its operational guidelines along with documents mentioned below from M/s----- At/PO-----Dist. \_\_\_ on dt. ---- through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, **RIC/ DIC**  
with seal & date-----

Annexure –C

**(TO BE DISPATCHED TO THE APPLICANT)**

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- /

Letter No.----- / Date-----

**Acknowledgement**

(To be issued by authorized officer / General Manager, RIC / DIC on the day of receipt)

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

---

Received the application for reimbursement of CIS for ZLD under the provisions of INDUSTRIAL POLICY RESOLUTION –2015 and its operational guidelines along with documents mentioned below from M/s----- At/PO-----  
-Dist. \_\_\_\_\_ on dt. -----through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer / General Manager, **RIC/ DIC / IPICOL**  
with seal & date-----

## VALUATION OF COST OF PLANT &amp; MACHINERY

(Strike out whichever is not applicable)

1. We have verified the Plant & Machinery acquired by M/s -----  
 ----- located at ----- bearing EM-II / IEM / I.L No----- Dt. -----  
 and the valuation of Plant & machinery unit vis-à-vis schematic provisions till  
 commencement of production is given here under.

Sl	Items of Fixed assets	Original		E / M / D	
		As per Scheme	Actual expenditure incurred	As per Scheme	Actual expenditure incurred
1	Plant & Machinery				
2					
3					
4					
5					
6					
	Total				

2. Justification for excess investment, if any.--

(Excess investment without proper justification shall not be considered for calculation for the purpose of reimbursement of CIS on ZLD)

Signature & designation of authorized officer of  
 IPICOL / D I, Odisha / General Manager, **RIC** / DIC -

Date



OFFICE OF THE GENERAL MANAGER, RIC / DIC ---/  
DIRECTOR OF INDUSTRIES, ODISHA  
(Strike out whichever is not applicable)

Sanction Order

Order No. \_\_\_\_\_ / Date: \_\_\_\_\_

1. Sanction is hereby accorded for seventy five percent / hundred percent reimbursement of CIS on ZLD paid for Rs. \_\_\_\_\_ In words (Rupees \_\_\_\_\_) only for the period from \_\_\_\_\_ to \_\_\_\_\_ i.e.(mention period) ..... (From the date of commencement of production to the end of financial year / 2<sup>nd</sup>. Financial Year / 3<sup>rd</sup>. Financial Year / 4<sup>th</sup>. Financial Year / 5<sup>th</sup>. Financial Year / 1st. April of 6<sup>th</sup> Financial Year to the date of completion of five years of commencement of Production /(Additional two years for Pioneer unit)- 6<sup>th</sup>. Financial Year / 7<sup>th</sup>. Financial Year / 1<sup>st</sup>. April of 8<sup>th</sup> Financial Year to the date of completion of seven years of commencement of Production in favour of M/s. \_\_\_\_\_ At: \_\_\_\_\_ PO: \_\_\_\_\_ Dist.: \_\_\_\_\_ under provisions of Para ----- of IPR,2015

2. The amount sanctioned here is within / equal to the net tax paid after adjustment of input tax credit against the output tax liability and within / equal to the maximum limit of 100% cost of plant & Machinery /100% / 200% of additional cost of Plant & machinery.

3. The unit falls under the category of -

New Micro, Small & Medium Enterprises /Migrated industrial unit treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Industrial unit seized under Section 29 of the State Financial Corporation Act, 1951 / SARFAESI Act,2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise / Medium Enterprise / New industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector / Migrated industrial unit

treated as new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector / Rehabilitated sick industrial unit treated at par with new industrial unit under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority sector Industrial unit seized under Section 29 of the State Financial Corporation Act,1951/ SARFAESI Act, 2002 and thereafter sold to a new entrepreneur on sale of assets basis and treated as new industrial unit for the purpose of this IPR under Micro Enterprise / Small Enterprise / Medium Enterprise / Large Industries in Priority Sector Pioneer Units under each Priority sector (and also for extension of period of incentives for an **additional two years** over and above the limit specified) / Existing Micro, Small & Medium Enterprises taking up expansion / modernization / diversification as defined in IPR / Existing Micro enterprise / Small enterprise /Medium Enterprise / Large Industries in Priority Sector taking up expansion / modernization / diversification as defined in IPR

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Sri \_\_\_\_\_ Proprietor / Mg Partner / Mg Director /  
Authorized Signatory of M/s----- At: \_\_\_\_\_ PO \_\_\_\_\_ Dist.: \_\_\_\_\_ for  
information.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Commissioner, Commercial Taxes, Odisha, Cuttack /  
Deputy / Assistant Commissioner of Commercial Taxes \_\_\_\_\_ for information  
& necessary action.

General Manager, RIC / DIC----, /

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to General Manager, RIC / DIC \_\_\_\_\_ / Director of Industries, Odisha for information and necessary action.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Managing Director, IPICOL, IPICOL House, Janapath, BBSR for information and necessary action.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Secretary to Government, Industries Department / MSME Department for information.

Director of Industries, Odisha

Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_

Copy forwarded to Record Keeper / Guard File for information.

General Manager, RIC / DIC----, /  
Director of Industries, Odisha

OFFICE OF THE GENERAL MANAGER, RIC / DIC----- /  
INDUSTRIAL PROMOTION AND INVESTMENT CORPORATION OF ODISHA  
LIMITED, IPICOL HOUSE, JANPATH, BHUBANESWAR. /  
OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA, CUTTACK.

Letter No.----- / Date-----

(Strike out whichever is not applicable)

To

Sri \_\_\_\_\_

M/s. \_\_\_\_\_

At \_\_\_\_\_

PO \_\_\_\_\_

Sub-Division \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Industrial Unit)

Sir,

This is to inform that your application for sanction -----  
-----filed on dt. \_\_\_\_\_ under IPR-2015 is rejected due to  
following reasons.

(Specify the reasons)

- 1.
- 2.
- 3.
- 4.

Signature of General Manager, RIC / DIC----- /  
Authorized Officer of the IPICOL /  
Director of Industries, Odisha  
with seal & date-----.