



# **Tripura Industrial Investment Incentives Promotion Scheme, 2012**

**Government of Tripura  
Department of Industries & Commerce**

# C O N T E N T S

<b>1. Notification</b>	<b>2</b>
<b>2. Executive Summary</b>	
2.1 Gist of Incentives under the Scheme-2012	3-4
2.2 Major changes in Scheme-2012 vis-à-vis Scheme-2007	4-5
<b>3. Text of the Tripura Industrial Investment Promotion Incentive Scheme-2012</b>	
3.1 Short Title	6
3.2 Commencement and Duration	6
3.3 Definitions	6-8
3.4 Applicability of the Scheme-2012	9
3.5 Non-applicability of the Scheme-2012	9
3.6 Eligibility of Incentives under Scheme-2012	9-10
3.7 Capital Investment Subsidy	10-11
3.8 Procurement Preference	11-12
3.9 Industrial Promotion Subsidy	12
3.10 Reimbursement of Power Charges	12
3.11 Partial Re-imburement of Interest on Term Loans	12-12
3.12 Re-imburement of Standard Certification Fees/ Charges	13
3.13 Partial Re-imburement of Floor Space Rentals for IT Industries	13
3.14 State Transport Subsidy	13
3.15 Exemption from Earnest Money and Security Deposits	13-14
3.16 Clarifications and Interpretations	14
3.17 Power to amend and repeal any or all Provisions	14
3.18 Repeal and savings	14
3.19 Negative List of Industries	15

No.F.DI/SUB/TIIS/4-2(21)/2012/4750-64  
Government of Tripura  
Directorate of Industries & Commerce  
Agartala-799006, Tripura

\*\*\*

Dated, Agartala, the 26<sup>th</sup> March, 2012

**NOTIFICATION**

**Subject: Introduction of Tripura Industrial Investment Promotion Incentive Scheme, 2012**

The Governor is pleased to accord sanction to the introduction of the Tripura Industrial Investment Promotion Incentive Scheme, 2012 for industrial enterprises to be set up in the State of Tripura on or after 1<sup>st</sup> April, 2012, as per the details appended with this Notification. The Scheme shall come into effect on 1<sup>st</sup> April, 2012 and shall remain in force for a period of 5 years ending on 31<sup>st</sup> March, 2017.

By order of the Governor,

  
(V. G. Jenner)  
Addl. Secretary, I&C

**To**

1. All the Chambers of Commerce and Industries in Tripura.
2. The GM, DICs (All Districts).
3. The SIO, NIC, Tripura – for placing the Scheme on the Tripura Government website.

**Copy to:**

The Manager, Tripura Govt. Press, Printing and Stationeries Department, Government of Tripura, for publication of the Notification in the next issue of the Tripura Gazette.

## Executive Summary

### Gist of Incentives available under Tripura Industrial Investment Promotion Incentive Scheme-2012 (TIIPIS)

1. **Capital Investment Subsidy @30%** on fixed capital investment (with additional subsidy @2.5% to ST, SC and Women Enterprises), subject to a ceiling of Rs.50 Lakhs per enterprises. The amount of subsidy shall stand reduced to the extent of entitlement of the enterprise for subsidy on the same investment under the NEIIPP-2007 and to the extent of subsidy on the same investment actually received under any other Scheme.
2. **Procurement Preference** on all purchases through tenders by State Government Agencies on products manufactured in Tripura by eligible enterprises. The procurement preference shall be available to local enterprises whose quoted prices is within 15% of the price quoted by the lowest bidder from outside the State, subject to the condition that the local unit agrees to supply by matching the price offered by the first lowest bidder from outside the State. The benefit is available only to enterprises achieving minimum 30% value addition within the State and is subject to certain other conditions.
3. **Industrial Promotion Subsidy** equal to the net amount (net of input taxes) of the Tripura Value Added Tax (VAT), Central Sales Tax (CST) and any other commodity tax actually paid by an enterprise to the State Government on sale of finished goods, subject to overall ceiling of Rs.50 lakhs per enterprise per annum. The subsidy shall be given to an eligible enterprise for 5 years from the date of commercial production.
4. **Partial Reimbursement of Power Charges** to the extent of 15% of the power charges actually paid by the enterprise, subject to a ceiling of Rs.12 lakhs per enterprise per year. The incentive shall be given to an eligible enterprise for 5 years from the date of commercial production.
5. **Partial Reimbursement of Interest on Term Loans** actually paid to banks/ financial institutions to the extent of 3% of the term loans availed by the enterprise, subject to a ceiling of Rs.1.50 lakhs per enterprise per annum. The incentive shall be given to an eligible enterprise for 5 years from the date of commercial production.
6. **Reimbursement of Standard Certification charges/ fees/ expenses** to eligible enterprises.
7. **Partial Reimbursement of floor space rentals for IT Industries** (employing a minimum of 15 persons) @20% to the rentals actually paid by the enterprise, subject to an overall ceiling of Rs. 12 Lakhs per enterprise per annum. The incentive shall be given to an eligible enterprise for 5 years from the date of commercial production.

8. **State Transport Subsidy** for transportation of raw materials and finished products on the pattern of Central Transport Subsidy. The eligibility conditions and methodology of calculations shall be similar to Central Transport Subsidy Scheme. The State Subsidy shall cover the portion for which Central Subsidy is not available. For instance, if Central Subsidy is 90%, State Subsidy shall be 10%.
9. **85% Exemption from the payment of Earnest Money and Security Deposits** to all eligible local enterprises on tenders floated by State Government Agencies.

### **Major Changes in the Scheme-2012 vis-a-vis Scheme-2007**

1. **Capital Investment Subsidy:** The methodology for calculation of capital investment subsidy has been simplified by following the same procedure that was followed under Scheme-2002. The procedure is that the total subsidy entitlement of an enterprise will be calculated and from the total amount, the amount of subsidy availed under other Schemes shall be deducted to arrive at the net amount to be paid to such industrial entrepreneurs as incentive/ subsidy.
2. **Procurement Preference:** Currently, the local units are required to achieve minimum 20% value addition within the State in order to be eligible for benefits of Procurement Preference under the Scheme. The same has been enhanced to 30%, as was prevailing under the Scheme 2002, so that only the genuine local industrial units get the benefit.
3. **Reimbursement of Commodity Taxes (VAT/ CST):** The current provision has been simplified to provide that the VAT, CST and other commodity taxes on sale of finished goods, which are actually paid to the Govt. of Tripura, shall be reimbursed, subject to a ceiling. The provision has been formulated in a precise and unambiguous manner to facilitate smooth implementation. This item of incentive has been renamed as 'Industrial Promotion Subsidy' on the pattern of some other States.
4. **Partial Reimbursement of Power Charges:** Currently, power charges are partially reimbursed for first 5 years after commence of commercial production at different rates (in terms of percentage of total power charges and percentage of turnover). The provision has been simplified by stipulating reimbursement at a flat rate of 15% of the power charges (which is the average of various rates under the Scheme-2007) throughout the 5-year period and by removing the linkage to turnover.
5. **Partial Reimbursement of Interest on Term Loans:** The interest on term loans @3% is reimbursed subject to overall ceiling of Rs.1 lakh per annum per enterprise. The ceiling has been increased to 1.50 lakhs. The linkage to turnover is proposed to be dispensed with in order to simplify the procedure.

6. **Partial Reimbursement of Floor Space Rentals for IT Industries:** The stipulation of minimum employment of 25 persons has been relaxed to 15 persons considering the ground realities in Tripura. Further, currently, the reimbursement is given at different percentages during each of the 5 years, which has been replaced by a uniform percentage of 20% throughout the 5-year period in order to simplify the procedure. The overall ceiling has been fixed at Rs.12 lakhs, which is reasonable considering the prevailing conditions in the State.
7. **Negative List:** It has been decided to include “enterprises engaged in manufacture of Alcoholic Beverages” in the negative list, since this is **not** a priority industry for the State.
8. **Exemption from the payment of Earnest Money and Security Deposits:** The percentage of exemption has been increased from 75% to 85% in respect of all eligible local enterprises on tenders floated by State Government Agencies. Thus, the enterprises will now be required to deposit only 15% Earnest Money and Security Deposit.

## **Tripura Industrial Investment Promotion Incentives Scheme, 2012**

### **1. Short title**

The Scheme shall be called the Tripura Industrial Investment Promotion Incentives Scheme, 2012 (hereafter referred to as “Scheme-2012”) for industrial enterprises (hereafter referred to as “enterprises”) to be set up in the State of Tripura.

### **2. Commencement and Duration**

Unless specifically mentioned against the respective items of incentives sanctioned under Scheme-2012, it shall come into effect from the first day of April, 2012 in the whole of Tripura and shall remain in force for a period of five years ending on the thirty-first day of March, 2017.

Provided that wherever an incentive is being allowed to an enterprise for a specified period reckoned from the date of commencement of commercial production of the enterprise or any other prescribed date, such benefit will continue to be available till the expiry of the specified period for that particular enterprise, even beyond the thirty-first day of March, 2017.

### **3. Definitions**

In Scheme-2012, unless the context otherwise requires:

- (i) “**Authorized Agent**” means the Directorate of Industries and Commerce and/or TIDC or an agent specifically authorized by the State Government, for operation of the Scheme-2012.
- (ii) “**Central Government**” means Government of India.
- (iii) “**Designated Authority**” means an authority designated for a particular purpose.
- (iv) “**Enterprise**” means any industrial project in:
  - a) Micro, Small or Medium Sector (including co-operatives and Self-Help-Groups), having an Acknowledgement of Entrepreneur’s Memorandum (Part-II) issued by the Directorate of Industries & Commerce, on or after the first of April 2012; or
  - b) Large-scale enterprise sector, having approval in the form of Letter of Intent, Industrial Licence, Industrial Entrepreneurs Memorandum (IEM) 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 Approval Reference Number from Central Government.

Provided that a hospital with Intensive coronary care unit, intensive care unit, operation theatre, casualty block and Blood Bank registered under the Tripura Clinical Establishments Act & Rules 1976 and 1979 respectively, will be eligible for incentives under this Scheme and no acknowledgement, approval etc. as mentioned in (a) or (b) above, shall be necessary for this purpose.

- (v) **“Factory”** means a ‘Factory’ as defined under the provisions of the Factories Act, 1948 as amended from time to time.
- (vi) **“Fixed Capital Investment”** means investment made in land, building, plant and machinery of the enterprise for commencement of commercial production on or after first day of April, 2012, but before or on thirty first day of March, 2017.

**Explanation.**

**“Fixed capital Investment”** shall be calculated as follows:

- a) **Land:** Actual price or premium paid for the land, freehold or leasehold, as determined by the authorized agent.
  - b) **Building:** The actual expenditure incurred for construction of the office building, factory sheds etc., as necessary for the enterprise, but not including the residential quarters.
  - c) **Plant & Machinery:** The fixed capital investment in plant and machinery shall also include the cost of machinery and installation of captive power generation unit, cost of drawal of high tension and low tension power lines and installation of transformer, provided that such costs have not been otherwise reimbursed by the State or Central Government. The Fixed capital investment on plant and machinery shall be the cost of plant and machinery as erected, including the cost of productive equipments such as jigs, dies, moulds etc., but excluding the cost of any second-hand plant and machinery.
- (vii) **“Large Enterprise”** means an enterprise other than a micro, small or medium enterprise, as defined by Central Government, from time to time; or in absence of such definitions as may be defined by the State Government.
  - (viii) **“Micro Enterprise”** means a very small-scale enterprise, with an investment ceiling as may be prescribed by the Government of India, from time to time; or in absence of such prescription, as may be defined by the State Government.
  - (ix) **“Medium Enterprise”** means a medium-scale enterprise, with an investment ceiling as may be prescribed by the Government of India,

from time to time; or in absence of such prescription, as may be defined by the State Government.

- (x) **“Hospital”** means a maternity home, nursing home, dispensary, clinic, sanitarium or an institution by whatever name called that offers services, facilities with beds requiring diagnosis, treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicine, registered under the Tripura Clinical Establishments Act & Rules 1976 and 1979 respectively.
- (xi) **“Negative List”** means the list of industries in the Annexure hereto, as may be amended or altered by the State Government, from time to time.
- (xii) **“NEIIPP-2007”** means “North East Industrial and Investment Promotion Policy, 2007” of Department of Industrial Policy and Promotion, Ministry of Commerce & Industry, Government of India.
- (xiii) **“Scheme-2007”** means the “Tripura Industrial Investment Promotion Incentive Scheme” 2007.
- (xiv) **“Small Enterprise”** means a small-scale enterprise, with an investment ceiling as may be prescribed by the Government of India, from time to time; or in absence of such prescription, as may be defined by the State Government.
- (xv) **“Standard Certification”** means certification given by a competent authority, after due inspection/ testing on standard of goods produced/ processed followed by the concerned enterprise.
- (xvi) **“State Government”** means the Government of Tripura.
- (xvii) **“TIDC”** means the Tripura Industrial Development Corporation Limited.
- (xviii) **“TSECL”** means the Tripura State Electricity Corporation Limited
- (xix) **“Tripura Value Added Tax”** or **TVAT** means value added tax obligations of enterprise to the State Government on its sales, under the Tripura Value Added Tax Act, 2005 (Tripura Act No. 1 of 2005).
- (xx) **“Year”** means unless otherwise specifically Stated and not repugnant to the context, the financial year; commencing from the first day of April and ending on the thirty-first day of March following.

Provided that the State Government, in Industries & Commerce Department, may, by notification, amend the definitions under the Scheme-2012, to give effect to changes in definitions by the Government of India or to meet the changed requirement of the Scheme, in the interest of effective implementation of the Scheme.

**4. Applicability of the Scheme-2012**

- 4.1 The Scheme-2012 shall be applicable to all micro, small, medium and large enterprises which commence their commercial production in the State, on or after the first day of April 2012, but before or on thirty-first day of March, 2017, in the private sector, co-operative sector, self-help-groups, joint sector and also companies owned or managed by the State Government.
- 4.2 Wherever an incentive under Scheme-2012 is being allowed to an enterprise over a period of 5 years reckoned from an appropriate date, such benefit will continue to be available till the expiry of such period for that particular incentive for that particular enterprise, even beyond the thirty-first day of March, 2017.

Provided that if a newly set up enterprise is sold or otherwise transferred to a new owner during the period of five years, the benefit of the incentive, shall be available to such transferee or the new owner, only for the un-expired portion of the said period of five years.

**5. Non-applicability of the Scheme-2012**

- 5.1 Unless specifically mentioned otherwise, the Scheme-2012 shall not be applicable to the enterprises that have commenced commercial production, prior to the first day of April 2012. Such enterprises shall continue to be governed by the Scheme-2007.
- 5.2 The Scheme-2012 shall not be applicable to the industries listed in the negative list as shown in Annexure hereto.

**6. Eligibility for Incentives under the Scheme-2012**

- 6.1 Any industrial enterprise to which the Scheme-2012 applies shall be considered for grant of incentives as per the Scheme-2012 only on securing an "Incentives Eligibility Certificate" in such format and from the competent authority to be notified by the State Government. The Incentives Eligibility Certificate shall not be issued unless:
- a) The project is covered by necessary industrial approval already received in the form of industrial license or letter of intent or IEM or registration certificate, as the case may be, under the Industries (Development and Regulation) Act, 1951; or a Secretariat for Industrial Approval (SIA) reference number or an Acknowledgement of Entrepreneur's Memorandum (Part-II) issued by the Directorate of Industries & Commerce of the State Government;
  - b) In respect of enterprises/ industries identified as compulsorily licensable or on any other restricted list as may be notified by the Central Government or the State Government from time to time, the

required clearance/ licence from the notified authorities has been obtained by the enterprise;

c) The unit has gone into commercial production.

- 6.2** The enterprises issued Incentives Eligibility Certificate shall be liable to submit such documents as may be required by the designated authority to enable consideration of the claims for incentives under Scheme-2012.
- 6.3** All incentives payable under Scheme-2012 shall be paid through the Financial Institution financing the project or in case of self-financed projects, into a bank account; the requisite account and other formal arrangements for which have to be tied up by the entrepreneurs in agreement with the concerned financial institution or bank and intimated to the Department of Industries & Commerce.
- 6.4** The eligibility of enterprises for incentive under any Clause of Scheme-2012 shall, unless otherwise be specified, be limited to the amount calculated as per the respective Clause of Scheme-2012 reduced by the amount of incentive, subsidy or grant received by the enterprise under any operative Scheme outside the Scheme-2012 operated by a Ministry or Department of Government of India or its agencies/ boards/ authority, or under any Scheme operated by the North-Eastern Council, for promotion of industrial projects/ investments.
- 6.5** The issue of an Incentives Eligibility Certificate in favour of any enterprise shall not entitle the enterprise to claim the release of incentives under the Scheme-2012 as a matter of right, which shall, inter alia, be subject to the unit having submitted their claims as per the format, the procedure and within 2 years of the period to which the claim relates and further subject to the unit being in operation.

## **7. Capital Investment Subsidy**

- 7.1** All eligible enterprises will be entitled to an incentive at the rate of 30% of the fixed capital investment, subject to an aggregate ceiling of Rs. 50 lakhs in each enterprise. Sole proprietorship units belonging to ST, SC and Women individuals or partnership business where all partners belongs to ST, SC and Women will be eligible for an additional subsidy at the rate of 2.5% on fixed capital investment, subject to an aggregate ceiling of Rs.50 lakhs per enterprise.

Provided that wherever an enterprise is eligible for Capital Investment Subsidy under NEIIPP-2007, the amount of subsidy to be provided under this Clause shall stand reduced to the extent of subsidy entitlement under NEIIPP-2007. The enterprise shall have to mandatorily apply for the subsidy under NEIIPP-2007.

- 7.2** The incentive will be disbursed in 2 equal instalments – first instalment after the commencement of commercial production on completion of all formalities

and second instalment after an interval of 12 months from the date of disbursement of the first instalment, subject to the condition that the unit continues to operate and has not been closed down.

**8. Procurement Preference**

**8.1** Subject to their meeting the quality, delivery and other specifications of the purchasing State Government Agencies, Procurement Preference will be given on all purchases by State Government Agencies – including Departments/ Corporations/ Public Sector Enterprises/ Autonomous Bodies/ Aided Institutions of the State Government – on products manufactured in Tripura by eligible enterprises.

**8.2** The procurement preference would be applicable in case of items being procured through tendering process by the State Government Agencies. For extension of procurement preference, the landed price of the item being procured shall be calculated, for all the eligible tenderers, at the destination specified by the purchaser, before the imposition of Tripura Value Added Tax or any other applicable commodity taxes under relevant Acts of the State Government on the final purchase by the State Government Agencies. The landed price would, however, include value added tax in the State of origin, excise duty, insurance charges, freight costs and Central Sales Tax imposed prior to the goods entering the State of Tripura, quoted by supplier located outside Tripura.

**8.3** The procurement purchase for enterprises in Tripura shall operate as follows:

a) In cases where after comparison of the landed price of all eligible tenderers, one or more local industrial enterprise(s) emerge as the first lowest tenderer, the said enterprise(s) shall be eligible to get supply order for 100% of the tendered quantity of the item being procured by the State Government Agencies.

b) In cases where after comparison of the landed price of all eligible tenderers, the first lowest tenderer is an enterprise from outside the State; but the price of one or more local industrial enterprise(s) is not over 15% of the price quoted by the first lowest tenderer, the said local industrial enterprise(s) shall be eligible to get supply order for 100% of the tendered quantity of the item being procured by the State Government Agencies, except in case of cement, steel and GCI sheet, where 65:35 ratio for local/ outside bidders will be followed, provided that they shall be ready to supply the same by matching the price offered by the first lowest tenderer.

**8.4** In order to be eligible for benefits under this clause, an enterprise shall have to achieve at least 30% value addition within the State, to be ascertained in the manner as may be prescribed by the State Government. “Value Addition” for this purpose would mean the difference between the total landed cost (in Tripura) of all inputs used in production and the selling price for every unit of the item being procured.

**8.5** Notwithstanding anything contained in Clause 4 & 5 of the Scheme-2012, the incentive under this clause shall be available to all the local enterprises irrespective of their date of commencement of commercial production; i.e., enterprises who started commercial production, prior to 1<sup>st</sup> April, 2012 shall also be eligible for benefit under this clause, subject to fulfillment of other eligibility conditions.

**9. Industrial Promotion Subsidy:**

9.1 All the eligible enterprises shall be entitled to an Industrial Promotion Subsidy equal to the net amount of the Tripura Value Added Tax (VAT), Central Sales Tax (CST) and any other commodity tax actually paid by them to the State Government on sale of finished goods, subject to the following conditions:

- a) The subsidy shall be equal to the amount of Tripura Value Added Tax (VAT) (net of the input taxes), Central Sales Tax (CST) and any other commodity tax actually paid by the enterprise to the State Government and shall be subject to overall ceiling of Rs. 50 lakhs per enterprise per annum.
- b) The subsidy shall be given to the eligible enterprises commencing commercial production on or after the first day of April, 2012 but before or on 31<sup>st</sup> day of March, 2017 and shall be provided for a period of 5 years from the date of commercial production.

**10. Reimbursement of Power Charges**

**10.1** All eligible enterprises will be allowed partial reimbursement of industrial power charges paid to the TSECL or an approved agency for a period of first five years reckoned from the date of commencement of commercial production, subject of the ceilings laid down in Clause-10.2.

**10.2** The reimbursement of power charges shall be restricted to 15% of the power charges actually paid by the enterprise, subject to a maximum amount of Rs. 12 lakhs per annum.

Provided further that an enterprise shall not be allowed reimbursement for power charges if it is in default of payment of power charges or any other liabilities to TSECL.

**11. Partial Re-imburement of Interest on Term Loans**

Subject to provisions of Clause 6.4 of the Scheme-2012, all eligible enterprises will be entitled to a reimbursement of interest paid to the banks/ financial institutions, at the rate of 3% on the term loans availed by them, for 5 years from the date of commencement of commercial production, provided that the enterprises have no interest liabilities overdue to the banks/ financial institutions; and subject further to a ceiling of Rs.1,50,000 per year per enterprise.

**12. Reimbursement of Standard Certification Fees / Charges**

Subject to provisions of Clause 6.4 of the Scheme-2012, all eligible enterprises will be allowed one-time full reimbursement of fees/ charges/ other expenses on account of obtaining a standard certification.

**13. Partial Reimbursement of Floor Space Rentals for IT Industries**

13.1 Apart from the incentives stated in other clauses, Information Technology (IT) enterprises in hardware, software and IT-enabled services sector, employing a minimum of 15 persons shall also be entitled to partial reimbursement on floor space rentals for a period of five years reckoned from the date of commencement of commercial production, subject of the ceilings laid down in Clause-13.2.

13.2 The reimbursement of floor space rentals shall be restricted to 20% of the rentals actually paid by the enterprise, subject to a maximum amount of Rs. 12 lakhs per annum.

Provided that the unit rate for floor space rentals for any IT-enterprise may be vetted for acceptance by the designated agency.

**14. State Transport Subsidy**

14.1 Enterprises which are eligible for transport subsidy under Transport Subsidy Scheme, 1971 (hereinafter referred to as 'Central Transport Subsidy') of Department of Industrial Policy & Promotion, Ministry of Industry, Government of India would be also eligible for State Transport Subsidy. The State Transport Subsidy shall cover that portion for which Central Transport Subsidy is not available. For instance, if the Central Transport Subsidy is 90% of the transport cost, the State Transport Subsidy shall be 10% of the transport cost. The methodology for calculation of the transport cost for the purpose of subsidy calculations as also other operational guidelines under State Transport Subsidy shall be the same as that for the Central Transport Subsidy.

14.2 Transport Subsidy would be available for a period of five years from the date of commercial production.

14.3 Notwithstanding the provisions contained in Clause-6.5 of the Scheme, Transport Subsidy claim must be submitted within one year of incurring the expenditure and on quarterly basis.

**15. Exemption from Earnest Money and Security Deposits**

Notwithstanding anything contained in Clause 4 and 5 of the Scheme/2012, all eligible enterprises shall be given 85% exemption from the payment of earnest money and security deposits for items indicated in their Eligibility Certificate issued under this Scheme, on tenders floated by the State Government Departments/ Agencies (including Corporations/ Undertakings/ autonomous bodies of the State Government). However, such exemption shall be confined

only to the tenders for procurement of goods. Procurement of Services, Works Contract, etc. are be excluded from the scope of this exemption. The incentive under this clause shall be available to all the enterprises irrespective of the time/ year of their setting up, subject to fulfilment of other eligibility conditions.

**16. Clarification and Interpretations**

In case of any doubt or dispute regarding the provisions of the **Scheme-2012**, only the State Government shall be competent to clarify or interpret these and such clarification or interpretation shall be final and binding on all concerned.

**17. Power to amend and repeal any or all Provisions**

Notwithstanding anything contained in any of the provisions of the Scheme-2012, the State Government may at any time:

- a) Make any amendment to this Scheme or repeal it, but the commitments already made for an eligible enterprise shall not be affected by any such amendment or repeal;
- b) Issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme.

**17. Repeal and Savings**

- 17.1 The Scheme-2007 shall be repealed and shall stand substituted by the Tripura Industrial Investment Promotion Incentives Scheme, 2012 from the date of commencement of the Scheme-2012.
- 17.2 The commitments entered into and based on any of the previous Incentives Scheme shall continue to be governed by the corresponding Scheme.

**Negative List of Industries & Commerce**  
**[Reference: Clause-3(xi) and 5(2)]**

1. Cinema and Cinema Halls.
2. Hotels (other than hotels with an investment Rs.2.00 crores and above, excluding cost of land, outside municipal area of Agartala)
3. Bricks, Brickbats, Stone Chips and any other products or sub-products arising out of bricks (excluding fly ash bricks, sand lime bricks, refractory bricks), or stones and burnt earthen tiles, excluding manufacture of bricks by mechanised process *and* manufacturing of bricks using natural gas as fuel (even by using conventional non-mechanical process).
4. Large and Medium Scale enterprises, generating employment for less than 20 persons on the pay roll.
5. Distribution of Electricity.
6. Civil Aviation (excluding regional airlines provided the hub is at Agartala)
7. Saw Mills.
8. Non-manufacturing activities, namely, tailoring services, activities of STD/ISD booths, teleprinter/ fax services, advertising, all types of photographic labs, packaging activities, photocopying, radiological labs, crèches, motion picture production (including documentary), laundry, dry cleaning, beauty parlours.
9. Enterprises manufacturing Essential Commodities being sold through Public Distribution System.
10. All goods falling under Chapter 24 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) which pertains to tobacco and manufactured tobacco substitutes.
11. Pan Masala as covered under Chapter 21 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
12. Plastic carry bags of less than 20 microns as specified by Ministry of Environment and Forests Notification No.S.O.705(E) dated 02.09.1999 and S.O.698 (E) dated 17.6.2003.
13. Goods falling under Chapter 27 of the First Schedule to the Central Excise tariff Act, 1985 (5 of 1986) produced by petroleum oil or gas refineries.
14. Enterprises engaged in manufacture of alcoholic beverages.
15. Any other industry/ activity notified by the State Government for inclusion in this List.