

Policy Comparison of Jharkhand, Karnataka, Maharashtra, WB, Gujarat, Odhisha

Policy feature	Central Policies	Jharkhand (Jharkhand Textile, Apparel, and Footwear 2016)	Karnataka (New Textile Policy, 2013-18)	Maharashtra (2011-17) upto 31st June, 2017	West Bengal (West Bengal. Textile Policy 2013-2018)	Gujarat (Gujarat Textile Policy, 2012)	Odhisa (Odisha Apparel Policy-2016)
Capital Investment Subsidy (CIS)	<p>ATUFS</p> <p>The additional incentive of 10% will be provided to the garmenting units which would be availing the 15% Capital Investment Subsidy (CIS) under ATUFS for the installation and benchmarked eligible machinery. The cap on capital investment subsidy for the eligible machines in the garmenting units has therefore been enhanced from Rs. 30 Cr which was the cap under the ATUFS, to Rs. 50 Cr vide this scheme.</p>	<p>Units shall be entitled to get CIS for investments made in fixed capital investment. Subsidy under CIS shall be admissible at the rate of 20% of investments made in fixed capital with an upper cap of Rs 50 crore. <i>Only one time subsidy under CIS category will be provided to the industries. The State government incentive under Capital investment subsidy shall be in addition to Capital investment subsidy provided under ATUFS scheme of Government of India.</i></p>	<p>20% of the Fixed Assets (0 to 99 Cr.) in Zone 1 and 15% of the Fixed Assets in Zone 2 (0 to 99 Cr.)</p>	<p>10% Capital subsidy to new textile units in Vidarbha, Marathwada and North Maharashtra.</p>	<ul style="list-style-type: none"> • Micro enterprise • in Zone A – 15% • in Zone B– 20% • in Zone C – 30% • in Zone D – 40% • Small enterprise • in Zone A – 10% • in Zone B– 15% • in Zone C – 25% • in Zone D – 30% <p>a) Subject to a ceiling of Rs 50 Lakh for small enterprise. b) 20% additional subsidy on admissible subsidy for all enterprises wholly owned by women, SC/ST and minority community entrepreneurs. c) This incentive would be in addition to what the unit gets under any scheme of Gov.</p>		<p>10% of the investment on plant and machinery</p>
Interest subsidy	<p>3% Interest Equalization Scheme for manufacturer exporters of readymade garments.</p>	<p>50% of the interest paid per annum, or 7% (whichever is lower), as subsidy for timely payment, for 7 years, subject to a maximum limit of Rs. 1 cr (not stated: per annum?)</p>	<p>5% per annum Interest Subsidy on Term loans for the first 5 years.</p>	<p>A] Either 12.5% OR B] Banks' prime lending rate OR C] The rate of interest actually charged, D] Whichever rate is less, will be taken as applicable rate of interest.</p>	<p>Micro & Small Enterprise</p> <ul style="list-style-type: none"> • 6% for all units and 7.5 % to units set up in the C and D Zone districts for 5 years. <p>Medium Enterprise</p> <ul style="list-style-type: none"> • Zone B & C – 25% of total Term Loan Interest subject to ceiling of Rs. 175.00 Lakh per year for 5 years. • Zone D – 25% of total Term Loan Interest subject to ceiling of Rs. 175.00 Lakh per year for 7 years. 	<p>Maximum interest subsidy will be at the rate of 5% per annum for five years. (7% for Spinning unit and garment/made-ups unit) for for five years.</p>	<p>5% per annum on term load</p>
VAT subsidy	<p>Refund of State Levies (ROSL)</p>	<p>Incentive to new units of 100% net VAT payable p.a for seven years from the date of Production with a ceiling of 100% of fixed capital investment</p>			<p>Micro, Small & Medium Enterprises</p> <ul style="list-style-type: none"> • Zone B & C – 80% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier • Zone D – 90% VAT refund paid for 8 years or 75% of fixed Capital Investment whichever reached earlier. 	<p>Refund of VAT by unit on purchase of intermediate product /raw material (except for certain goods and transactions not eligible for tax credit under The Gujarat VAT Act 2003) Remission of tax collected on end product/intermediate product within entire value chain from cotton to Garment and made ups. 100% of eligible investment in plant & machinery made within one year. Two years in case of investment more than Rs. 500 crores. Concession will be from the date of production.</p>	<p>75% to 100% VAT Refund</p>

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Quality certification	<p>Development Commissioner of MSME A scheme has been launched to give financial incentive to those SSI units who acquire ISO-9000 certification, by reimbursing 75% of their costs of obtaining certification, subject to a maximum of Rs. 0.75 lacs per unit.</p> <p>http://www.dcsmse.gov.in/howtsetup/quality.htm</p>	50% of the cost incurred on BIS / ISO / SAS / LEED / ..., subject to a limit of Rs. 10 lacs	Assistance up to 50%, Max Rs. 50,000 for Energy Audit/Water Audit/Environmental Compliance which will be applicable in each case separately		<p>Micro & Small Enterprise</p> <ul style="list-style-type: none"> • 50% of cost subject to a ceiling of Rs. 5 Lakh for obtaining certification / accreditation like ISO-9000, ISO-14000, ISO-18000, Social Accountability Standards, OEKO-TEX etc. • Support for market development, branding and design applicable to a Zone marketing scheme for promotion of indigenous / traditional handloom, jute and silk products. Reimbursement of 25% of cost subject to a ceiling of Rs. 5 Lakh. • Reimbursement of 50% of expenditure for obtaining patent registration subject to a maximum of Rs. 5 lakh. • State Government will provide consultancy and facilitation services for Identification and registration of Geographical Indicators (GI). 		100% quality certifications upto 3 years.
Patent registration		50% of the cost incurred on patent registration, subject to a limit of Rs. 10 lacs [of this, up to 4 lacs is on cost of patent filing etc.; the balance is payable on final registration of the patent]					100% patent registration fees.
Cluster development	<p>Development Commissioner of MSME Micro & Small Enterprises - Cluster Development Programme (MSE-CDP)</p> <p>http://dcsmse.gov.in/mse-cdprog.htm</p>	A grant of 15% of the grant released by GOI, will be offered by GOJ to cluster schemes	40% of the project cost or Rs.12.00 crores, whichever is less (Brwonfield Cluster Development)				Grant fot industrial parks/cluster development of 50% or 10 cr.
Electricity		Reimbursement of 50% of the power tariff for a period of 7 years from the date of release of electricity connection 100% exemption on electricity duty for a period of 7 years	Reimbursement of cost of power paid @ Rs.1.00 per unit		<p>Micro & Small Enterprise</p> <p>100% waiver for 4 years for Zone A & B, for 6 years for Zone C & D</p> <p>Medium Enterprise</p> <ul style="list-style-type: none"> • Zone B & C - 100% waiver of electricity on the electricity consumption for 5 years subject to maximum of Rs. 25.00 Lakh per year or Rs. 1.25 Crore for 5 years. • Zone D – 100% waiver of electricity duty on the electricity consumption for 5 years and 75% waiver from the sixth year upto tenth year subject to maximum of Rs. 50.00 Lakh per year or Rs. 2.5 crore in 5 years. 	Power tariff subsidy @ Rs. 1 per unit in billed amount of the utility for the units for 5 years for cotton spinning industries & weaving units for establishing new or expansion or diversification of existing enterprises and units with second hand eligible imported machineries	Reimburesement per unit for the period of 5 years.
Dormitory construction		Financial assistance for purchase of land for dormitory accommodation - 50% of the cost of land, subject to a ceiling of Rs. 50 lacs					Incentive of 50%
Skill development & manpower cost subsidies	<p>Integrated Skill Development Scheme</p> <p>http://texmin.nic.in/schemes/scheme-integrated-textile-parks</p>	One-time support of Rs. 13,000 or actual cost of training per person, whichever is lower Employment generation subsidy of Rs. 5,000 per month per worker for 7 years for capacity building of workers Reimbursement to employer up to Rs. 1000 per person per month towards ESI and EPF spend, for 5 years	Rs. 10 crores for setting up of Centre of Excellence for Textiles in the State				

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Land purchase		Land will be provided to units as upfront or in 5 equal instalment in five years 100% reimbursement of stamp duty and transfer duty paid by the industry will be allowed for execution of lease/ sale deeds	Land for the projects will not be an eligible component for funding of the incentives; however, they can be a part of the part of the Project Cost as maybe required for Bank / FI approvals				Concessional Land rate from 1 lakh/acre to 125 lakh/acre
Incubation Centres	Atal Incubation Centres http://niti.gov.in/writereaddata/files/Guidelines%20to%20set%20AIC%20May%202016.pdf	For setting up of incubation centres, financial support of INR 50 lacs annually for the first 5 years A special incentive of INR 10 lacs would be given to the incubator for every successful start-up that has raised Series B funding	Rs. 10 crores for setting up of Centre of Excellence for Textiles in the State				
Textile Parks	Scheme for Integrated Textiles Parks	Support for setting up of Textile/ Apparel parks with size more than 75 acres - 50% of the project cost or Rs 40 crore, whichever is lower Developer availing benefits under GOI's SITP will be given additional capital subsidy up to 10% of the project cost or Rs 10 crore, whichever is lower State shall provide core infrastructure up-to the gate of the Park at remote locations - road, power, water, sewage Reimbursement of 50% stamp duty	5% on the value of fixed assets or Rs.10 lakhs, whichever is less		1. Hosiery and Apparel/Garment Parks shall be set up by the state government on PPP model. 2. 10% additional subsidy on capital investment shall be provided for setting up of hosiery and Apparel/Garment over and above capital subsidy under this Policy.		
Enabling business environment		Single window approval under Jharkhand Single Window Clearance Act 2015... simplifying the regulatory framework by reducing procedural requirements and rationalising documents Project Management Agency for implementing various schemes of the GOJ, and for support wrt schemes of the GOI (identifying locations for parks / clusters, liaising with the state government, etc.)					
Major cluster developments		Mega Handloom Cluster scheme has been sanctioned by Government of India - total project cost of Rs. 76.57 crore (GOI share of 69.99 cr) - 25,000 handlooms, 100,000 weavers supported GOJ proposes to develop Mega Textile Park at Mohanpur, Deoghar district (250 acres) for carrying out activities such as ginning and pressing, spinning, weaving, processing, knitting and garmenting. Assistance of 200 cr sought from the GOI, under the Scheme for Integrated Textile Park of the MOT/GOI			Support of Rs. 10 crore for common infrastructure such as road, power etc for each textile cluster / park in Zone B and C in addition to GoI support. • Support of Rs. 15 crore for common infrastructure such as road, power etc for each textile cluster / park in Zone D in addition to GoI support.		
Entrepreneurship support		Incubation centres - integrated workspace and linkages-based entrepreneurial ecosystem for start-ups that decreases the time and costs required to start up. MOT to provide 100% grant-in-aid up to Rs. 4 cr per incubatee towards infrastructure; and 100% grant in aid subject to a max of Rs. 31 lacs towards capacity building per incubatee Entrepreneurship Development Programs to be offered via higher education institutes					

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Logistics					50% freight subsidy to units located in Zone D districts for supplies meant for export from the state.		
Links of Policies		http://jharkhandindustry.gov.in/Jharkhand%20Textile%20Apparel%20&%20Footwear%20Policy%202016.pdf	http://www.textiles.kar.nic.in/New_Textile_Policy_-_2013-18.pdf	https://mahatextile.maharashtra.gov.in/OrdersandGRList.aspx	http://bengalglobalsummit.com/pdf/policies/WB-Textile-policy.pdf	http://ic.gujarat.gov.in/pdf/gujarat-textile-policy-2012.pdf	http://www.osicltd.in/Content/images/PDF/IPR_BROCHURE.pdf http://www.investodisha.org/download/APPAREL-POLICY.pdf
Source: State Wise Policy Document <i>Note:</i> 1. It is advised to read relevant state policies. 3. For any subsequent amendment or changes in the operation of scheme, it is advised to reach out to websites of the respective state/authorities for obtaining updated information. 4. Information compiled above is only for general assistance and it is advised to follow state policies and documents As on 28.05.17							