

Package Scheme of Incentive (PSI-2019) (Govt . of Maharashtra)

Eligible Investment (From 1ST April 2019 to 31st March, 2024.)

- LAND
- BUILDING
- PLANT & MACHINERY
- COST OF DEVELOPMENT
- TOOLS AND EQUIPMENT
- ELECTRICAL INSTALLATION

NEW MSME Units will be eligible for a basket of incentives the total quantum of which will be linked to the fixed capital Investment:

TALUKA/ AREA/ ZONE	SUBSIDY IN %		NO. OF YEARS	
	MICRO, SMALL & MEDIUM ENTERPRISES		MICRO, SMALL & MEDIUM ENTERPRISES	
	NEW	EXP	NEW	EXP
A	--	--	--	--
B	30%	24%	7	6
C	40%	32%	7	6
D	50%	40%	10	9
D+	60%	48%	10	9
Specified Area (Vidarbha,Marathwada, Sindhurg,Dhule)	80%	64%	10	9
No Industrial Districts	100%	80%	10	9

○ **Industrial Promotion Subsidy (IPS)**

1) The eligible New / Expansion Micro, Small and Medium Manufacturing Enterprises, which are set up in different parts of the State, will be eligible for Industrial Promotion Subsidy (IPS) as per there Taluka Categorization.

Eligible Micro, Small & Medium enterprises shall be offered Industrial Promotion Subsidy (IPS) on 100 % Gross State Goods & Services Tax (SGST) payable by the unit on the first sale of eligible product billed and delivered within Maharashtra.

○ **Interest Subsidy**

All Eligible new Micro, Small and Medium Manufacturing Enterprises will be eligible for Interest Subsidy only on the interest actually paid to the Banks and Public Financial Institutions on the amount of the term loans taken for acquisition of fixed assets. 5% interest subsidy on term loan only. The quantum of interest subsidy payable every year will not exceed the bills paid for electricity consumed during the relevant year.

○ **Exemption from Electricity Duty**

All Eligible new Units in Group C, D, and D+ area will be exempted from the payment of electricity duty during eligibility period. A and B areas, 100% Export Oriented Units (EOUs), Information Technology Manufacturing units and Bio- Technology Manufacturing units will also be Exempted from Payment of Electricity duty for a Period of 7 Years.

○ **Waiver of Stamp Duty**

New Units as well as units undertaking Expansion/ Diversification (including Mega and Ultra Mega Projects) will be Exempted from Payment of Stamp Duty during the Investment Period in Group "C, D, D+ ZONE. for acquiring land (including assignment of lease rights and sale certificate) and for term loan purposes.

○ **Power Tariff Subsidy**

Eligible New Micro, Small and Medium Enterprises (MSME) will be eligible for power tariff subsidy. The Subsidy will be to the tune of Rs 1/- per unit for the units located in Aurangabad, Raigad, Ratnagiri and Sindhudurg north Maharashtra and Rs 0.50 per unit for the units in other areas of the state for a period of 3 Years from the date of Commencement of Commercial production, for the energy consumed and paid.

○ **Incentives for Strengthening MSMEs and LSI**

The Following incentive shall be admissible to the MSMEs and LSIs so as to promote Quality Competitiveness, Research & Development and Technology Up gradation, Water & Energy conservation, Cleaner Production Measures and Credit Rating.

➤ **5% Capital Subsidy for Technology Up -gradation Equipment's and Machinery, Subject to maximum of Rs.25 lakhs.**

➤ 25% Subsidy on Equipment for Cleaner Production measures, limited to Rs. 5 Lakhs.

➤ 75% Subsidy on the expenses incurred on Patent Registration limited to Rs.10 lakhs for National Patents & Rs.20 Lakhs for International Patents.

➤ 50% of the cost of capital Equipment under the measures to conserve/ recycle Water, limited to Rs.5 Lakh.

➤ 50% of the cost of capital Equipment for improving energy efficiency, limited to Rs.5 lakhs.