NAGALAND TRADE INVESTMENT AND INDUSTRIAL POLICY (NTIIP) 2025

POLICY NOTIFICATION, REGISTRATION AND CLAIM GUIDELINES BOOKLET

DEPARTMENT OF INDUSTRIES & COMMERCE
GOVERNMENT OF NAGALAND

NAGALAND TRADE INVESTMENT AND INDUSTRIAL POLICY (NTIIP) 2025

DEPARTMENT OF INDUSTRIES & COMMERCE

GOVERNMENT OF NAGALAND

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INDUSTRIES AND COMMERCE DEPARTMENT
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NOTIFICATION

Kohima, dated the May, 2025

NO.IDB/C-SIP/12-30/2007:: In pursuance of the decision taken in the Cabinet meeting held on 24th February 2025, as conveyed vide Cabinet Secretariat (Cabinet Cell) Letter No. CAB-1/14/2023 dated 25th February 2025, the **Nagaland Trade, Investment, and Industrial Policy (NTIIP), 2025** is hereby notified for implementation.

1. **Implementation of NTIIP, 2025:**
   - The Nagaland Trade, Investment, and Industrial Policy (NTIIP), 2025 shall be implemented in a phased manner as per the approved guidelines.
2. **Duration of the Policy**
   - The policy shall remain in force for a period of five years, effective from the date of this notification, unless otherwise reviewed or amended by the Government.
3. **Constitution of Screening Committee for Beneficiary Selection**
   - A Screening Committee shall be constituted separately, with its composition and terms of reference to be decided by the Competent Authority.
   - The committee shall ensure transparent and fair selection criteria with appropriate safeguards.
4. **Incentive Mechanism**
   - A comprehensive incentive mechanism under NTIIP, 2025, shall be formulated and duly notified.
5. **Amendment Clause**
   - The provisions of the Nagaland Trade, Investment, and Industrial Policy (NTIIP), 2025, shall be subject to review and amendment by the Government of Nagaland from time to time, as deemed necessary for its effective implementation.

This notification is issued with the approval of the Competent Authority and shall take effect immediately.

By Order and in the name of the Governor of Nagaland

Sd/- Dr.J.ALAM, IAS
Chief Secretary to the Government of Nagaland

NO.IDB/C-SIP/12-30/2007 1373
Kohima, dated the May, 2025

Copy to:

1. The Commissioner & Secretary, Governor's Secretariat, Nagaland, Kohima for kind information.
2. The Deputy Secretary, Chief Secretary's Office, Nagaland, Kohima for information.
3. The Finance Commissioner, Nagaland, Kohima, for information.
4. The CEO, IDAN, Nagaland, Kohima, for necessary action.
5. All Deputy Commissioners, Nagaland, for compliance.
6. The Publisher, Nagaland Gazette, Nagaland, Kohima, for publication in the Nagaland Gazette.
7. The Convenor, SLBC, Nagaland, Diampur.
8. The Director, Directorate of Industries & Commerce, Nagaland, Kohima, for necessary action.

08/05/2025

(KUMAR RAMNIKNAT) IAS
Secretary to the Govt. of Nagaland

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LIST OF ABBREVIATIONS

NTIIP	NAGALAND TRADE, INVESTMENT AND INDUSTRIAL POLICY
SFI	SCHEME OF FUND FOR INDUSTRIALISATION
IIPC	INDUSTRIAL INVESTMENT AND PROMOTION CELL
EDC	ENTREPRENEURSHIP DEVELOPMENT CELL
NSDZ	NAGALAND SPECIAL DEVELOPMENT ZONE
ODOP	ONE DISTRICT ONE PRODUCT
IDAN	INVESTMENT AUTHORITY OF NAGALAND
HD-SIDFC	HIGH POWERED- STATE INDUSTRIAL DEVELOPMENT AND FACILITATION COMMITTEE
SIDFC	STATE INDUSTRIAL DEVELOPMENT AND FACILITATION COMMITTEE
DIFC	DISTRICT INDUSTRIAL FACILITATION COMMITTEE
PSU	PUBLIC SECTOR UNDERTAKING
NIDC	NAGALAND INDUSTRIAL DEVELOPMENT CORPORATION
NHHDC	NAGALAND HANDLOOM AND HANDICRAFT DEVELOPMENT CORPORATION
NKVIB	NAGALAND KHADI & VILLAGE INDUSTRIES BOARD
NPCB	NAGALAND POLLUTION CONTROL BOARD
NStCB	NAGALAND STATE COOPERATIVE BANK
NRB	NAGALAND RURAL BANK
FI	FINANCIAL INSTITUTION
DRDA	DISTRICT RURAL AND DEVELOPMENT AGENCY
MSME	MICRO SMALL & MEDIUM ENTERPRISES
MSME-DFO	MSME DEVELOPMENT AND FACILITATION OFFICE
IIPC	INDUSTRIAL INVESTMENT AND PROMOTION CELL
DIC	DISTRICT INDUSTRIES CENTRE
EOU	EXPORT ORIENTED UNIT
AFSEZ	AGRO& FOOD PROCESSING SPECIAL ECONOMIC ZONE
IGC	INDUSTRIAL GROWTH CENTRE
BTC	BORDER TRADE CENTRE
EDP	ENTREPRENEURSHIP DEVELOPMENT PROGRAMME
ZED	ZERO DEFECT ZERO EFFECT
R&D	RESEARCH AND DEVELOPMENT
IT	INFORMATIONTECHNOLOGY
GI	GEOGRAPHICAL INDICATION
CA	CHARTERED ACCOUNTANT
NSQF	NATIONAL SKILLS QUALIFICATIONS FRAMEWORK
UR	UDYAM REGISTRATION
SWCS	SINGLE WINDOW CLEARANCE SYSTEM
PSDGA	PUBLIC SERVICE DELIVERY GUARANTEE ACT
CII	CAPITAL INVESTMENT INCENTIVE
SCII	STATE CAPITAL INVESTMENT INCENTIVE
SCISI	STATE CAPITAL INTEREST SUBVENTION INCENTIVE
SGST	STATE GOODS & SERVICES TAX
GSTIN	GOOD & SERVICES TAX IDENTIFICATION NUMBER
TI	TRANSPORT INCENTIVE

MISSION

"To create a business friendly environment with simplified procedures and improved infrastructures so as to encourage innovative entrepreneurial skills fostering competitive industrial growth and investment, thereby creating employment opportunities and enhancing the State's economic status resulting in better living standards"

1. INTRODUCTION

Nagaland is the 16th State of the Indian union. It is located in the North East part of country and falls within the consortium of the 8 (eight) North Eastern Sister States. It is one among the smaller states of the country with a total land area of 16,579 sq.km and a population of 1,980,602 as per 2011 Census of India. Apart from stretches of plain areas along its foothill bordering Assam, the topography of the rest of the state comprises of lush green hills and mountains covered with dense evergreen forest and a wide variety of flora and fauna. Climate is a monsoonal climate with annual rainfall averaging between 70 and 100 inches (1,800 and 2,500 mm).Agriculture and allied activities are the main occupations with over 70% of the population engaged in them. Favourable agro-climate and geophysical conditions nurtures varieties of organic sub-tropical & temperate fruits & vegetables. Literacy level at 79.55% is higher than the national average and has created a huge reservoir of English speaking youthful workforce.

Nagaland shares 215km. of international border with Myanmar. Due to its strategic location, the state has multi-faceted potentials to harness. The strategic importance was amply demonstrated in the historic *'Battle of Kohima'*, which changed the tide of World War II. This battle was fought fiercely to control the Moreh-Imphal-Kohima-Dimapur road that opens up South East Asia to the plains of India. Today, in the context of emerging global market economy, the strategic importance has only grown.

Nagaland has made tremendous progress since its statehood in 1963. With major reforms in fiscal management, personnel policies and institutional structure, Nagaland has emerged as a prominent reforming state in India. Torch bearing institutional reforms such as communitization of elementary education, rural healthcare, power distribution and water supply stands out. Communitization connotes giving ownership to the people who are the actual beneficiaries and stakeholders, the power and responsibilities in the management of public institutions and services at the grass root level.

Industrial infrastructures and land banks available in various districts includes Industrial Growth Centre in Ganeshnagar, Agro& Food Processing Special Economic Zone (AFSEZ) at Ganeshnagar, New Industrial Estate and Old Industrial Estate in Dimapur, Industrial Infrastructure Development Centre (IIDC) at Kiruphema and

Tuli, Border Trade Centres (BTCs) at Longwa in Mon, Avangkhu in Meluri, Pangsha in Noklak, Toluvi Industrial Park in Dimapur.The State has 4 products with GI tag products viz- Naga King Chilly, Naga Sweet Cucumber, Chakhesang Shawl, Naga Tree Tomato. Dimapur Airport is cargo enabled; Kisan Rail and Krishi UDAN are in the pipeline to make it operational in Dimapur.

Five decades of statehood and development with given potentials and reforms, however, has not ushered in the much desired growth in the commerce and industrial sector. The contribution of the industrial sector to the Gross State Domestic Product continues to remain low due to slow rate of growth of industry and Commerce. With the view and objective therefore, to revitalize the growth of the Trade, Commerce and Industry in the State, a new policy encompassing Trade, Investment and Industrial development is therefore formulated to replace the two decade old State Industrial Policy 2000 with the nomenclature "Nagaland Trade, Investment and Industrial Policy 2025".

2. POLICY OBJECTIVES

Build, Strengthen and facilitate a sound industrial eco-system whereby a rapid and sustained development and growth of Commerce and Industry in the State is enabled which inter-alia would:

1. Encourage growth of entrepreneurs.
2. Encourage investment.
3. Promote sustainable growth of enterprises.
4. Generate employment and reduce poverty.
5. Balance regional economic growth.
6. Improve the economy of the State.

To meet the above objective, the policy shall pursue to:

1. Foster and nurture creative entrepreneurship through innovation and provide steadfast support to Start-ups.
2. Provide a digital and interactive platform for information, protection and education of entrepreneurs.
3. Generate employment by facilitating the development and growth of Micro, Small and Medium Enterprises.
4. Promote value creation in thrust areas and products through manufacturing and marketing support.
5. Promote cluster development and foster economy of scale in production, marketing and sourcing of raw materials.
6. Strengthen local production capacity and increase domestically-manufactured goods through technology inducements and upgradations.
7. Tap the exquisite natural beauty and rich culture of the state through promotion of tourism industry.

8. Stimulate exports in existing and emerging markets.
9. Create a conducive investment and business environment through Ease of Doing Business initiative.
10. Work towards the realization of Sustainable Development Goals by bringing a balanced social, economic and environmental development and to ensure an inclusive, peaceful, secure and progressive business environment.
11. Strengthen the logistic sector by fostering an enabling environment in consonant with state logistic initiatives.
12. To provide capacity building programmes to generate skilled labour within the value chain.

3. STRATEGY

1. Create and consolidate sufficient land bank by developing agencies to overcome the difficulty arising out of the unique land holding system in Nagaland.
2. Leveraging the Uttar Poorva Transformative Industrialization Scheme (UNNATI), 2024 to boost investments in the State.
3. Put in place a strategy on sustainable finance to better orient capital flows to sustainable investments.
4. Conduct capacity building and training programmes for skilling the workforce in the manufacturing and service sectors, with handholding and mentorship as a key tool.
5. Take effective steps in providing special facilities/privileges to differently abled and promotion of women entrepreneurs in the state.
6. Government to meet part of the cost incurred in getting quality certification and standards from recognized research laboratory/ institutions.
7. Government to encourage market linkages by providing assistance to entrepreneurs.
8. Programme components to include schemes to check the migration of rural population to urban areas.
9. Expedite completion of Food Parks, Technology Centre, Industrial Parks and take measure to revive the existing Industrial Infrastructures and viable PSUs.
10. Identification of new Sector Specific Economic Zones or product specific Clusters and creation of additional Industrial Infrastructures as may be required. The concept of "One Zone/Cluster - One Sector/Product" in which a specific sector or product only is promoted in that particular zone/cluster shall be adopted.
11. Special focus will be given to Nagaland Special Development Zone (NSDZ) along the foothills with a view to liberalize entry of, and attract investments in the NSDZ and thereby give impetus to industrialization in the State.
12. To select, brand and promote one product from each district (One District One Product -ODOP) of the State for enabling holistic socio economic growth.
13. Take steps to create Cold Storage facilities, Warehouses and other Logistics requirements at strategic locations and facilitate Backward – Forward linkages.

14. Provide an attractive incentive package of subsidies and concessions over and above the incentives available in the various Central Government's schemes and programs.
15. Develop a Single Window Clearance System (SWCS) which will facilitate necessary approvals, clearances, registrations and licenses to the investors and expedite the process of legislating a Public Service Delivery Guarantee Act (PSDGA) in order to bring out an accountable and transparent system.
16. Accelerate the start-up initiative intended to build a strong eco-system for nurturing innovation &Start-ups in the state that will drive sustainable economic growth and generate large scale employment opportunities.
17. Establish an Industrial Investment Promotion Cell in the Directorate of Industries and Commerce which shall work in conjunction with the Investment Development Authority of Nagaland (IDAN) to coordinate and pursue for investment in the Commerce and Industrial sectors.
18. The State Government shall constitute a State Industrial Development & Industrial Facilitation Committee to provide direction and to monitor the progress and implementation of the policy initiatives.
19. To encourage smart manufacturing processes by exploring Industry 4.0 solutions
20. The State Government shall budget a "Scheme of Funds for Industrialization" (SFI) for implementation of the policy initiative including administrative cost.

4. THRUST SECTORS

The following shall be the thrust areas for Industrial Development and Investment opportunities:

4.1 MANUFACTURING

i. Agro-based and Food Processing Industries
ii. Mineral based Industries
iii. Textiles Industries
iv. Electronics and IT
v. Pharmaceuticals
vi. Bamboo Processing and Bamboo Based Products
vii. Medicinal & Aromatic Plants and Value Added Products,
viii. Waste Management
ix. Start-ups and Innovative Enterprises
x. Plant Based Products
xi. Sports & Music

4.2 SERVICES

i. Tourism Industry, Hospitality, Health & Wellness
ii. Power & Renewable Energy
iii. Skilling and Capacity Building





5. IMPLEMENTATION & MONITORING

Two prong approaches with two broad areas of focus would be adopted in the implementation of the Nagaland Trade, Investment and Industrialization Policy. The first approach would entail horizontal interventions which would be focus on more broad based and neutral policy that gives stimulus to a wider spectrum of industries and sectors. The second approach would entail vertical interventions which would focus on sector or industry specific direct and indirect incentives linked to measurable parameters.

5.1.1 Horizontal interventions and scopes of implementation

5.1.2 Constitution of a High Powered - State Industrial Development and Facilitation Committee:

- A High Powered - State Industrial Development and Facilitation Committee (HP-SIDFC) headed by the Chief Minister shall be constituted to provide an overall direction and impetus to the policy.
- The committee shall see to prioritized fund allocations towards the policy provisions and implementations thereto.
- The committee shall oversee to the regulation including enactment of any Law, Acts or Order required to facilitate the industrialization process under the policy initiative.
- The committee shall meet annually.

The constitution of the Committee shall be as under:

1.	Chief Minister	- Chairman
2.	Planning and Coordination Minister	- Member
3.	Finance Minister	- Member
4.	Employment, Skill and Entrepreneurship Minister	- Member
5.	Labour Minister	- Member
6.	Law and Justice Minister	- Member
7.	Industries and Commerce Minister	- Member
8.	Chief Secretary	- Member Secretary

5.1.3 Constitution of a State Industrial Development and Facilitation Committee (SIDFC):

- State Industrial Development and Facilitation Committee (SIDFC): headed by the Chief Secretary shall be constituted to provide a coordinated overall supervision and monitor the progress and implementation of the policy initiatives.

- The committee shall see to and co-ordinate the inter-departmental interventions towards the policy initiative and formalization including the development of infrastructures in the identified Sector Specific Economic Zones/Clusters.
- The committee shall make reports and recommendations on new policy initiatives and addendums required to supplement and strengthen the policy document to the High Powered Committee and its approvals as and when required.
- The Committee shall be the approving authority of the Annual Action Plan and Budgetary Support required thereof for yearly implementation of the policy.
- The committee shall meet Bi-annually.

The constitution of the committee shall be as under:

1.	Chief Secretary	– Chairman
2.	Development Commissioner	– Member
3.	Finance Commissioner	– Member
4.	Agriculture Production Commissioner	– Member
5.	AHOD, Industries and Commerce	– Member
6.	AHOD, Employment, Skill and Entrepreneurship	– Member
7.	AHOD, Power	– Member
8.	AHOD, PHE	– Member
9.	AHOD, Roads and Bridges	– Member
10.	AHOD, Forest & Environment	– Member
11.	AHOD, Labour	– Member
12.	AHOD, Urban Development	– Member
13.	AHOD, Geology and Mining	– Member
14.	AHOD, Health and Family Welfare	– Member
15.	AHOD, IDAN	– Member
16.	Director of Industries and Commerce	– Member Secretary
17.	Managing Director, NStCB	– Co-opted member
18.	Managing Director, Nagaland Rural Bank	– Co-opted member
19.	Managing Director, NIDC	– Co-opted member
20.	Secretary, NPCB	– Co-opted member
21.	Managing Director, NHHDC	– Co-opted member
22.	CEO, NKVIB	– Co-opted member

5.1.4 **Constitution of District Industrial Facilitation Committee (DIFC):**

- A District Industrial Facilitation Committee headed by the Deputy Commissioners of the District shall be constituted to monitor the implementation of the Policy in the Districts.

- The Committee shall provide the necessary district level support in the effective implementation of the policy.
- The Committee shall submit progress report on the policy implementation and its impact at the district levels to the State Industrial Development and Facilitation Committee Bi-annually.
- The committee shall meet Quarterly.

The constitution of the committee shall be:

1. The Deputy Commissioner of the District. – Chairman
2. The District Planning Officer – Member
3. The District Labour Officer – Member
4. The District Agriculture Officer – Member
5. The District Horticulture Officer – Member
6. The District Employment, Skill and Entrepreneurship Officer – Member
7. Project Director, DRDA – Member
8. The Branch Manager, NStCB/ NRB – Member
9. The Executive Officer, NKVIB – Member
10. The General Manager, District Industries Centre – Member Secretary

5.1.5 **Development and Strengthening of Infrastructure:**

- Sector specific Economic Zones/Clusters shall be identified and the State Government shall make provisions for prioritized development of road connectivity, uninterrupted power supply, sufficient source of water supply and establishment of other infrastructures and amenities such as Industrial Estates, Common Facility Centres, land banks, work sheds, common effluent treatment facilities, weight bridges etc required to facilitate the establishment and growth of industry in the area.
- Special focus will be given to NSDZ so as to boost investments in the State.
- Since the development of these Sectors specific Economic Zones/Clusters require multi departmental approach, annual Action Plans shall be drawn in consultation with the State Industrial Development and Facilitation Committee (SIDFC) and place for special approval of the State Government.
- The State Government shall make required budgetary provisions for development of the identified Industrial Zones as per approved Action Plan.

5.1.6 **Establishment/Strengthening of Industrialization Friendly Financial Institutions:**

- To meet the deficiency in capital formation, the State Industrial Development Corporation (NIDC) and State Banking Institution such as the Nagaland State Cooperative Bank (NStCB) and the State sponsored Rural Bank (NRB) shall be strengthened to facilitate the capital requirement under a scheme of Fund for Industrialization (SFI).

- A special corpus fund for promotion of Commerce and Industrialization shall be created by the State Government and placed with the financial institution and banks as equity to facilitated loan on low interest rates. Soft loan of 6% interest rate is proposed against application on the fund out of which 3% shall be the service charge to the Banks/FI and remaining 3% shall revolve into the corpus fund.
- The fund so created shall be exclusively utilized for loan assistance to local entrepreneurs and enterprises for promotion of Commerce and Industry in the State.
- The NIDC shall focus on Small and Medium urban based industrial finance. The NStCB and the NRB shall focus on financing of Micro/Tiny/village enterprises/units in semi-urban and rural areas.
- The State Industrial Development and Facilitation Committee (SIDFC) shall monitor the implementation of this financial scheme.

5.1.7 **Establishment of Institutions to Encourage, Promote and Develop Sector Specific Skills and Requirements:**

- The Government shall promote establishment of new skilling institutions and the upgradation/reorientation of existing skilling institutions done within the parameters of the National Skill Qualification Framework (NSQF).
- Tooling and Equipment assistance shall be provided for sector specific skilling units established in rural areas.
- Stipendiary support to conduct trainings shall be provided.

5.1.8 **Enact Coherent Statute for Encouragement of Investment in the State.**

- Ease of doing business eco-system shall be strengthened with promulgation of efficient public service delivery mechanism and placement of a Single Window System mechanism to facilitate investment.
- Preferential treatment on land/shed allotment shall be made available for investors from outside the State.
- Fiscal incentives such as Tax Holidays, income tax exemptions etc for a certain period shall be provided to encourage investment.
- Additional incentives shall be provisioned for Export Oriented Units.

5.1.9 **Establishment of an Industrial Investment and Promotion Cell (IIPC):**

- An Industrial Investment Promotion and Development Cell shall be set up in the Directorate of Industries and Commerce headed by an officer in the level of Deputy Director.
- The cell shall work in conjunction with the Investment Development Authority of Nagaland (IDAN) to coordinate and pursue for investment in the Commerce and Industry sectors.

- The cell shall function as a direct link between the Government and the Investors.

5.1.10 **Establish an Effective Handholding Mechanism for all New Enterprises and Start-up Enterprises.**

- In addition to the provisions of the State Start-up Policy intervention, the office of the District Industries Centre (DIC) shall be effectively strengthened to provide handholding assistance to all new enterprise and start-ups.
- Handholding assistance in procurement of raw materials, Book keeping, Marketing, preparation of project profiles/DPRs Etc in the form of free consultancy service shall be provided by the DICs.
- A special Entrepreneurship Development Cells (EDCs) shall be set up in all the DICs.
- Consistent capacity building of officials shall be pursued to ensure the effective hand holding support.

5.2 VERTICAL INTERVENTIONS AND SCOPES OF IMPLEMENTATION

5.2.1 Strengthening of the existing industrial base:

- Existing industries would be strengthened to make them more competitive and more productive by infusion of capital investments for technology up-gradation and expansions as required.
- A scheme of marketing incentive shall be formulated and placed for assistance to the existing units.
- A scheme to assist existing units comply with Zero Defect Zero Effect (ZED) manufacturing practice and certification shall be provided to enhance the productivity of the units while also reducing the adverse impact on the environment.

5.2.2 Promotion of new enterprises having comparative advantages in the State:

- New enterprise with import substitution products and offering maximum spin-offs in terms of primary and tertiary units shall be promoted.
- New enterprises having comparative advantage for exports shall also be promoted.
- The Scheme of Fund for Industrialization (SFI) shall be made applicable for funding of such identified projects as a priority.
- Preferential treatment on land/shed allotment shall be made available for such projects/units.
- Focus shall be made to promote and establish secondary projects/units that promotes the growth of domestic primary and tertiary units.

5.2.3 **Facilitation of special incentives in core sectors and areas that can provide the impetus for growth and sustainable development of enterprises:**

- A package of special incentives in core sectors and areas shall be provided.
- SGST reimbursement will be made available.
- Exemption of earnest money deposits
- Assistance to Skilling institutions accredited with NSQF
- Assistance for R&D activity.
- Power subsidy for units having more than 20000 kva installed machineries.
- Incentive package for 100 % Export Oriented Units.
- Special incentives to Women Entrepreneurs and Differently abled People.

6. PACKAGE OF ASSISTANCE AND INCENTIVES SCHEMES

In tune with the industrial policy resolutions, the following package of assistance and incentives schemes are provisioned to enterprises established or to be established in the State. **The Scheme of Fund for Industrialization (SFI)** shall be utilized to facilitate the funding.

6.1 CAPITAL INVESTMENT INCENTIVE (CII):

6.1.A. ELIGIBILITY: Eligible New Units as well as Expanding Units under both Manufacturing and Service sectors.

- Under the UNNATI Scheme, All eligible units will be provided Capital Investment Incentive @50% of the eligible investment made in plant and machinery (for manufacturing), or for construction of building and installation of other durable physical assets (for services sector) with a maximum limit of Rs.7.50 crore where GST is applicable. For those sectors where GST is not applicable, the maximum limit of this incentive will be Rs. 10.00 crore.
- Detailed procedures for availing of the incentive shall be in line with the guidelines of UNNATI, 2024.

6.1.B. STATE CAPITAL INVESTMENT INCENTIVE (SCII):

Small and Medium category of enterprises shall be eligible for availing capital subsidy @30% on cost of plant & machinery (for manufacturing) or for construction of building and installation of other durable physical assets (for services sector) with a maximum limit of Rs.10 crore.

For those eligible units claiming Capital Investment Incentive (CII) under the UNNATI, 2024 Scheme of Govt. of India or other similar Incentives, the incentives applicable under the State Capital Investment Incentive Scheme (SCII) shall only be to the extent of difference.

6.1.1. Financial assistance for technology upgradation and expansion for existing viable industries:

Soft Loan at an interest rate of 6% per annum shall be provided towards the cost of plant and machinery subject to a maximum limit of Rs 10.00 lakhs for tiny or Micro units/enterprises and subject to a maximum limit of Rs 50.00 lakhs for small units/enterprises. 25% of the targeted loan provision shall be reserved for Women Entrepreneurs and 5% reserved for differently abled entrepreneurs. Units going for ZED compliance and certification shall be a priority.

6.1.2. Financial assistance for establishment of new units in thrust areas and sectors:

Soft Loan at an interest rate of 6% per annum towards the cost of Plant and Machinery subject to a maximum limit of Rs 20.00 lakhs for tiny or Micro units/ enterprises and subject to a maximum limit of Rs 1.00 Cr for small Units/ enterprises.25% of the targeted loan provision shall be reserved for women entrepreneurs and 5% reserved for differently abled entrepreneurs and 5% for industry using green technology.

6.1.3. Assistance for establishment of small business and enterprise under Retail and Service sector:

Soft Loan at an Interest rate of 6 % per annum subject to a limit of Rs 10.00 lakhs shall be provided for establishment of small-Micro retail and service enterprises.25% of the targeted loan provision shall be reserved for Women Entrepreneurs and 5% reserved for differently abled entrepreneurs.

6.2 STATE CAPITAL INTEREST SUBVENTION INCENTIVE (SCISI):

ELIGIBILITY: Eligible New Units as well as Expanding Units under Manufacturing, Retail and Service sectors.

- Interest Subvention of 5% will be provided to eligible units under the thrust Sectors on loans disbursed up to an amount of Rs.1 crore for investment in eligible Plant & Machinery (manufacturing sector) or building and all other durable physical assets (for service sector including retail).
- The eligibility of incentives under this will be calculated only on commencement of commercial production.
- This incentive will be applicable for loans availed from notified Banks/ Financial institutions.
- Units assisted under interventions 6.1.1., 6.1.2. and 6.1.3. of the NTIIP, 2024 shall not be eligible for the State Capital Interest Subvention Scheme.
- For those eligible units claiming Capital Interest Subvention Incentive under the UNNATI, 2024 Scheme of Govt. of India, the incentives applicable under the State Capital Interest Subvention Scheme shall only be to the extent of difference.

6.3. STATE GST REIMBURSEMENT (SGST):

Eligibility: Eligible New Units as well as Expanding Units under Manufacturing, Retail and Service sectors.

- Only new units having a valid GST Identification Number (GSTIN) will be eligible for benefit under this incentive.
- State GST reimbursement to the extent of 100% of the net payment of SGST for new unitswith minimum investments of Rs.50lakh for a period of 5 years from the date of commercial production/operation on the value of investment made in plant & machinery (for manufacturing sector) or construction of building and other durable assets (for service sector).

6.4. SCHEME OF ASSISTANCE TO SKILLING INSTITUTIONS ACCREDITED WITH NSQF:

- Assistance subject to a maximum limit of Rs 10.00 lakhs towards procurement of sectoral training tools and equipments shall be provided under this scheme.
- Partial stipendiary support Rs. 2000/- per month per trainee shall be provided for training of 100 youth annually for special EDP subject to the conditions that the training period shall not be less than 3 months duration but not more than 6 (Six) months.

6.5. SCHEME OF ASSISTANCE FOR MARKET DEVELOPMENT:

Back ended market linkages assistance by way of reimbursing 50% of the rent/ fee paid by the unit for participation in domestic trade fair/exhibition outside the State with a limit of two participation per annum shall be available. Assistance shall be subject to a maximum limit of Rs.50,000/- per event per unit.

6.6. ASSISTANCE FOR QUALITY CERTIFICATIONS:

Assistance to the tune of 50% of the cost incurred in getting quality certification from recognized research laboratory/institutions subject to a maximum of Rs. 1.00 lakh shall be provided. Assistance to the tune of 100% of the cost of ZED certification to be provided encompassing all the three stages.

6.7. ASSISTANCE FOR DRAWAL OF POWER LINE:

Cost of drawal of 33/11KV line to eligible industrial units shall be reimbursed subject to a ceiling of Rs 10.00 lakh provided the location is outside the notified developed infrastructure and is approved by the Government. This subsidy shall be available only once to the eligible unit.

6.8. ASSISTANCE FOR RESEARCH AND DEVELOPMENT ACTIVITY:

A onetime grant assistance of Rs 2.00 lakhs shall be provided to recognized Research and Development Institutions/scholars for undertaking research and development works on any new product or process which can lead to substantial improvement in the quality or output.

6.9. ASSISTANCE TO 100% EXPORT ORIENTED UNITS (EOUs):

20 % Capital Investment Subsidy subject to maximum ceiling of Rs. 1 crore will be provided for 100 % Export oriented units established in the State.

6.10. SPECIAL ASSISTANCE TO WOMEN ENTREPRENEURS:

Capital Investment Subsidy on Plant & Machinery @ 10% subject to a maximum ceiling of Rs. 10 lakhs shall be provided to Women Entrepreneurs from the State. Priority to be given to units set up in Industrial Estates/Industrial Parks.

6.11. SPECIAL ASSISTANCE TO DIFFERENTLY ABLED ENTREPRENEURS:

Capital Investment Subsidy on Plant & Machinery @ 10% subject to a maximum ceiling of Rs. 10 lakhs shall be provided to the differently abled entrepreneurs. In addition, entrepreneurs coming under this category shall be eligible for 50 % rental subsidy if the units are set up in Government industrial parks and industrial estates.

6.12. STAMP DUTY EXEMPTION:

50% Stamp duty and Registration Fee for securing loans from Financial Institutions including Mortgage of fixed assets shall be exempted from the Stamp Duty Act for a period of 5 (five) years.

6.13. POWER TARIFF SUBSIDY:

Units with installed power capacity of 100 KVA/134 HP and above shall be eligible for 25% reimbursement of the actual power tariffs for 5 years subject to ceiling of Rs. 5 lakhs per annum.

6.14. ASSISTANCE FOR BRAND BUILDING AND PATENT FILLING COST

One time reimbursement to the extent of 50% of the cost for brand building subject to a ceiling of Rs 5.00 lakhs per unit and 100% of the cost of Intellect Property/GI Tag/ Patent filling cost shall be provided to all new enterprises set up in the State.

6.15. TRANSPORT INCENTIVE (TI):

Reimbursement to the tune of 50% of the cost incurred for transportation of goods outside the State subject to a maximum limit of Rs. 50.00 lakhs per annum shall be applicable for road/rail/air transport for units established and located within the State of Nagaland for a period of five (5) years.

7. SCHEME IMPLEMENTATION MODALITIES:

7.1. ELIGIBILITY: All enterprises registered under Udyam Registration (UR) of the Ministry of MSME or New Enterprises intending to be set up/established within the State of Nagaland shall be eligible for assistance under the scheme provisions of this policy document.

7.2. IMPLEMENTATION GUIDELINES: The implementation guidelines for each incentive shall be notified separately incorporating transparency and accountability mechanism.

7.3. LIMIT OF INCENTIVE PROVISIONS:

- The maximum eligible benefit to one unit from all incentive components is Rs.10 crores.
- Units availing benefits under any other schemes of the Govt. of India or the State Govt. will not be eligible for benefits of the same components under this Policy. Whenever, there is an overlap of incentives provided under this policy and the UNNATI, 2024 Scheme or any other scheme of Government of India, the eligible unit shall first claim the incentives from the Govt. of India and only claim the difference between the State incentives and Govt. of India incentives from the State Government.
- No interest on account of delay in incentive payment can be claimed by a unit.

7.4. APPLICATION PROCEDURE: The department shall facilitate the submission of the applications online through the departmental portal. Applicants shall submit the applications online along with supporting documents within the date specified for the purpose. Application, selection and disbursement shall be as per the calendar activity.

7.5. SELECTION PROCESS: The selection process shall involve two stages of scrutiny and two stage approval in order to ensure an effective and manipulation free selection of beneficiaries. It shall involve the following steps:

- ♦ All applications/proposals received shall be scrutinized by the office of the District Industries Centres before it is placed with the District Industrial Facilitation Committee.

- The District Industrial Facilitation Committee shall examine the applications/ proposals based on the viability of the projects and feasibility in the concern district, accord in principle approval and recommend the case to the State Industrial Development and Facilitation Committee through the office of the Director of Industries and Commerce.
- Experts Committee shall be constituted comprising members from the Officials of the State Government, MSME DFO, Banks and Financial Institutions, Central Government Agencies and they shall re-scrutinize the applications/ proposals forwarded by the District Industrial Facilitation Committee before placing it to the State Industrial Development and Facilitation Committee for its final approval.
- Only applications and proposals approved by the State Industrial Development and Facilitation Committee shall be granted the assistance under this policy initiative.
- The quantum of selection and assistance shall be subject to the approved action plan for the calendar year.
- I*n the case of Soft Loan assistance provisioned under section 6.1.1., 6.1.2. and 6.1.3., application for assistance shall be made directly to the concern nominated Bank/Fi and the selection of beneficiaries shall also be done by the concern Bank/FI implementing the provision of the policy. The Banks/FI shall implement the scheme provision as per the Financial Target allocated.*

7.6. MONITORING AND EVALUATION

The implementation of the schemes shall be done by the office of the District Industries Centres in collaboration with the other concern implementing agencies. The monitoring of the implementation in the district level shall be done by the concern District Industrial Facilitation Committee through the office of the District Industries Centres. The District Industrial Facilitation Committee shall submit annual progress and impact assessment report to the State Industrial Development and Facilitation Committee through the office of the Directorate of Industries and Commerce for its evaluation.

8. POLICY PERIOD

This policy shall be valid for 5 years from the date of notification of the policy.

9. REPEAL AND SAVINGS:

The State Industrial Policy 2000 stands repealed and substituted by the Nagaland Trade, Investment and Industrial Policy, 2025.

10. INTERPRETATION:

The decision of the State Government in regards to interpretation to any clause of the policy shall be final and binding.

11. RIGHTS OF THE STATE GOVERNMENT:

i. State Government reserves the right to amend any provision(s) including amendment or withdraw any of the incentives as and when necessary for development of MSMEs and in the interest of the general public of the State from time to time under the provision of the Policy.

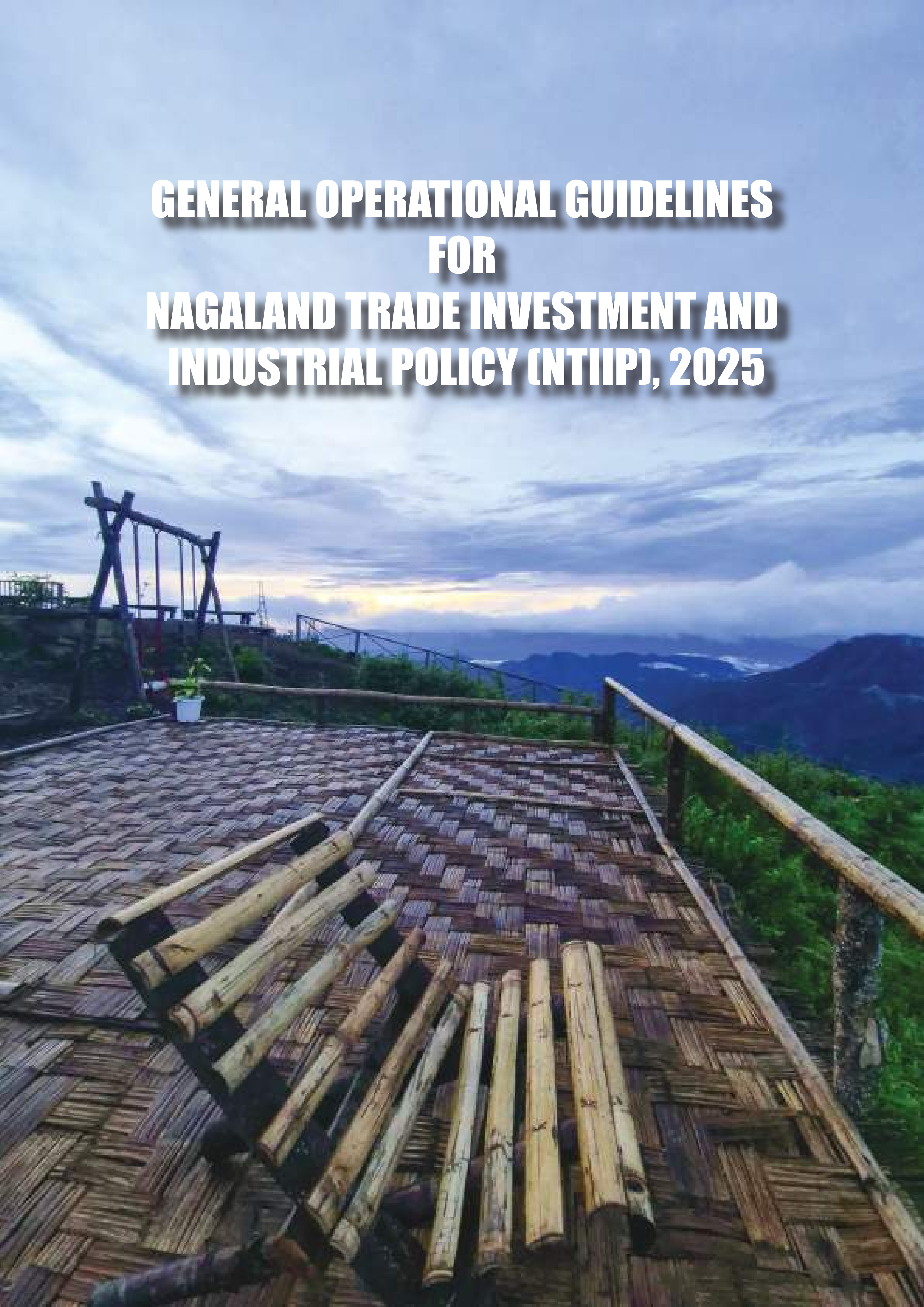
ii. State Government reserves the right to review the matter regarding sanction / disbursement of incentives to the eligible MSMEs and in this connection; the State Government’s decision shall be final and binding.

iii. State Government reserves the right to modify the non-eligible list of the MSMEs as and when required in the interest of revenue or general industrial growth of the State and preservation of environment and ecology.

iv. State Government reserves the right to make/amend the necessary rules for implementation of this policy as and when required.

v. if it is established that a unit has obtained incentive(s) by misrepresenting/ suppressing an essential fact and furnishing of false information, the unit has to refund the entire grant/ incentive availed with simple interest of 15% per annum. The unit will also be liable for criminal proceedings.

GENERAL OPERATIONAL GUIDELINES FOR NAGALAND TRADE INVESTMENT AND INDUSTRIAL POLICY (NTIIP), 2025



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POLICY GUIDELINES

NAGALAND TRADE, INVESTMENT AND INDUSTRIAL POLICY (NTIIP), 2025

1. INTRODUCTION

These guidelines are issued for the implementation of the **Nagaland Trade, Investment and Industrial Policy (NTIIP), 2025**. It aims to provide clarity on eligibility, procedures, incentive structures, implementation framework and monitoring mechanisms to ensure transparency, accountability and effective policy execution.

These guidelines have been framed under the provisions of Clause 7 of NTIIP, 2025 with the objective specifying the procedures to be observed for getting incentives, sanctions and disbursement and also for recovery of incentives if drawn irregularly or fraudulently. The period and validity of these guidelines shall be effective from 8th May 2025 and shall remain in force for 5 (Five) years from the date of notification.

2. DEFINITIONS

a. "Unit" means any industrial manufacturing sector or service sector enterprise.

b. "Micro, Small and Medium enterprises" (MSME) means enterprises as per investment criteria defined under the Micro, Small and Medium Enterprises Development Act, 2006 or as amended.

c. "Manufacturing" means an activity which carries out the processing of raw material or inputs in any manner that result in the emergence of a new product having a distinct name, character and use. The term manufacturing shall be construed accordingly.

d. "Service" means any activity which provides services including Hotels & Hospitality, Tourism (Homestays, Adventure, Health Tourism, Eco-Tourism and MICE). Education (Vocational and Digital/E-learning), Bio-tech, fin-tech and financial services. Healthcare (Secondary and tertiary). IT/ITES, BPO, EV Charging Stations and Tech Oriented Startups/Green Technology/Circular Economy.

e. "New Unit" a unit registered under the scheme on or after 08.05.25 till the operation of the Nagaland Trade, Investment and Industrial Policy 2025 shall be considered as a New Unit.

A new unit will be required to fulfil the following conditions:

   a. It is not formed by splitting up or reconstruction of a business already in existence.

b. It is not formed by transfer to the new unit of Plant or Machinery previously used for any other purposes.
c. It has not relocated from elsewhere and/or is not an existing unit re-opened under a new name or style.
d. New Unit must have a new GSTIN and a unit cannot use a GSTIN of any existing unit.

f. **“Existing Unit”** means a unit that has commence commercial production/operation prior to 08.05.25 and having a valid GSTIN Certificate.

g. **“Substantial Expansion”** means an additional investment of a minimum of 25% of the Total amount of Investment already made in an existing unit in Plant & Machinery (for manufacturing Sector) or construction of Building and other durable Physical Assets (For Service Sector). The additional investment should increase production capacity/ enhancement of services or diversification and should not be a mere replacement of existing Plant and Machinery.

h. **“Registration”** refers to the official process through which a business unit, enterprise, startups or industrial entity formally enrols under NTIIP 2025 in order to avail the policy’s benefits, incentives and support mechanisms.

i. **“Commencement of Commercial Production” (For Manufacturing Sector)** means starting manufacturing of finished goods on a commercial basis which is preceded by trial production and installation of complete Plant & Machinery for manufacturing finished products in commercial quantity and all raw materials, consumables, etc. required for manufacturing are available.

j. **“Commencement of Commercial Operation” (For Service Sector)** means starting of operation/delivering of services on commercial basis.

k. **“Plant & Machinery”** in case of manufacturing units shall cover industrial plant and machinery as erected at the site, which is newly purchased from the open market. It excludes re-located/re-cycled/re-furbished plant and machinery.

l. **“Other Durable Assets”** in the case of service sector units shall cover equipment and other durable physical assets for a service sector where purchases have been made.

m. **“Raw Materials”** means materials or substances used by any unit to produce or manufacture the finished goods.

n. **“Finished Goods”** means the goods produced and supplied by an industrial unit and for which it is registered under the scheme.

o. **“100% Export Oriented Unit”** means an industrial unit which undertakes to export its entire production of goods subject to relaxation as permitted by the Government of India from time to time.

p. **“Nodal Department”** refers to the Industries & Commerce Department, Govt. of Nagaland.

q. **“Government”** means Government of Nagaland.

r. **“Disbursing agency”** refers to Nagaland State Co-operative Bank (NStCB) & Nagaland Rural Bank (NRB).

3. SCOPE AND APPLICABILITY

- Applicable to all Manufacturing and Service units established or proposed to be established in Nagaland.
- Covers both new and existing units seeking to expand or upgrade.
- Applicable across all notified Thrust Sectors under the policy.

4. GENERAL ELIGIBILITY CRITERIA

i All Industrial units (both manufacturing & service units) must apply online for registration under NTIIP, 2025. The relevant website for online submission for registration certificate and procedures to apply for incentives shall be notified by the Department.

ii All industrial units must be registered under Udyam Registration under Ministry of MSME.

iii Units must be located within the territorial jurisdiction of Nagaland.

iv Applicants shall be eligible to apply for other component of incentives under the policy only after receiving final approval for State Capital Investment Incentive (SCII). This eligibility will not apply for those seeking financial assistance through soft loan.

v Units will have to employ minimum of at least 50% of indigenous inhabitant of Nagaland. The employment Certificate shall be obtained from the competent authority at the same time the unit should follow the existing Labour Laws as regards to the employment and wages in the unit.

vi To be eligible for incentives, a unit must have a minimum of 5 (five) employees on its payroll.

vii Valid licenses, registrations and clearances must be submitted as per the checklist.

viii All Incentives/Subsidies/Financial support under this policy shall be applicable to units registered as Company, Private limited, Corporation, Co-operatives, Partnership firm, Proprietorship firm, Trust and FPO/FPC. Public Sector undertakings shall not be eligible for any incentives under the Policy.

ix For service sector industries, only new units shall be eligible to apply under the policy.

x Generation of power through green technology shall be eligible for incentives under the policy.

xi GST Invoice for procurement of Plant and Machinery and other durable physical asset must be on or after 08.05.2025 to be considered eligible for the incentives.

xii All payments made for investment of Plant & Machinery and other durable assets must be through NEFT/RTGS/Online payment etc. with valid proof of payment/ bank statement to be considered eligible for the incentives. Any payments made in cash for any transaction will not be considered eligible for the incentives.

xiii Incentives/subsidies will be disbursed only to the units which are functional at the time of disbursement of the subsidy.

xiv In the event of closure of any unit within 5 (Five) years after granting of incentives under NTIIP 2025, the concerned authority shall ask the unit to refund the amount disbursed with an interest as per existing banking terms within a period of 30 (thirty) days. If the unit fails to do so, the authority may go for legal action at the competent court of law for recovery of the amount.

xv Eligibility under NTIIP, 2025 will be subject to verification of investment (core & non-core) in plant and machinery (in the manufacturing sector) and other durable physical assets (in the service sector). However, the incentives will be eligible only for core segment in both manufacturing and service sector.

xvi The maximum eligible benefit to 1 (one) unit from all scheme components shall not exceed 100% of the total investment made by the industrial unit.

xvii Only 1 (One) GSTIN per unit will be eligible for applying incentive/s under the NTIIP, 2025 policy.

xviii Notwithstanding anything contained in this policy, units engaged in manufacturing of items as mentioned in **(Negative List)** shall not be eligible for any incentive under this policy.

xix No condonation of delay in submission of application for Registration Certificate or other application for incentive shall be allowed.

xx Determination of Fixed Capital Investment: - In case of any differences that may arise in determination of fixed capital investment, the DLSC/SLSC constituted for the purpose shall examine and take a decision on it.

xxi For all the incentives, irrespective of Micro/ Small / Medium and Large, the concerned Member Secretary shall take the initiative to hold the meeting in time. The proposals shall be placed before the committee on the basis of date of receipt of the application at the concerned authority.

xxii The Industries & Commerce Department, Kohima Nagaland (Nodal Department) shall ensure to release the fund against the incentive/s approved by the various committees subject to availability of fund sanction made by the Government. The Nodal Department should communicate the requirement of fund along with the list of approved units within 31st March every year so that the sanction proposal/s may be submitted to the Government within the stipulated time.

xxiii The unit concerned should submit an undertaking to the disbursing agency for releasing the fund through the Nodal Department. The amount shall be released through the Bank Account of the unit only, no cash shall be released.

xxiv In the event of any irregularity found in documents or any misrepresentation of facts, the concerned authority as the case may be, may issue notice/s, show cause and withdraw the benefit immediately. The concerned authority may allow the unit to submit their representation/ replies not exceeding 15 (fifteen) days' time from the date of issuance of the show cause notice. The decision of the concerned committee shall be final and binding.

xxv No unit will have the right to register/claim for incentives under NTIIP, 2025 unless competent authority approves it.

xxvi These guidelines shall be strictly as per provisions of the Nagaland Trade, Investment Industrial and Investment Policy, 2025.

xxvii The decision of the State Industrial Development and Facilitation Committee (SIDFC), subject to such direction as Government may issue from time to time in this regard shall be final and binding.

5. PROCEDURE FOR REGISTRATION

5.1 Online Application for Registration:

i Application must be submitted online via the **NTIIP, 2025** portal of Industries & Commerce Department.

ii Any person who proposes to set up a new unit and start its commercial production on or after 8th May 2025, shall intimate his/her intention online in the portal as per **Form:2.0**

iii The Application for grant of Registration Certificate shall be submitted online to the concerned General Manager, District Industries Centre, where the unit is located as per **Form:1.0** and documents as per checklist at **Form: 2.1**. On submission of the application and mandatory documents the acknowledgement will be auto generated in the portal

iv All applications must be accompanied by required documents including:

1. Detailed Project Report (DPR)
2. Bank Appraisal Report

   (For industrial unit where an investment is made from the promoter's contribution/ own contribution, an appraisal report issued by NStCB or NRB has to be submitted)

3. Certificate from CA
4. Registered Land Document/Land Holding Certificate
5. Registered Rent/lease Deed
6. GSTIN Certificate
7. PAN Card
8. Current Account in the name of the unit.
9. Udyam Registration/Entrepreneurs Memorandum
10. Any other Information/Documents required by competent authority.

5.2 Registration Timeline:

i The **District Industries Centre (DIC)** will verify the unit and submit the application along with the verification report to the Directorate Level within **30 (Thirty) Days** from the date of receiving the claim application.

ii The **Directorate of Industries & Commerce (Nodal Department)** will scrutinise the application within **45 (Forty-five) days** from the receipt of application for registration at the Directorate level and will either approve the application for registration or return the same to the DIC if not found in order.

5.3 Registration Certificate:

The manner of submission and prescribed application forms etc. are given below:

i On receipt of the online application, DIC will forward the application along with **Form 1.0**, **Form 2.0** and **Form 2.1** to the Directorate Level for scrutiny of the Application & the timeline for the application will start from the day of submitting the application.

ii The concerned officer will ascertain eligibility/ ineligibility of the unit and submit his/ her report within the stipulated period.

iii In respect of incomplete / ineligible applications, DIC shall return the applications online to the applicant immediately.

iv In respect of complete and eligible application, DIC will fix a date for physical verification of the unit and forward the application to the Directorate along with the physical verification report and at least 2 (two) geo-tagged photos of the unit.

v The concerned DIC will physically verify the unit on the date fixed & communicated to the unit and submit his/ her physical verification report online in **Form: 2.2** and undertaking in **Form 2.3** to the Directorate Level.

vi The Directorate of Industries & Commerce, Nagaland will issue the **“Registration Certificate”** after scrutiny and verification of the application and the supporting documents through online portal.

6. PROCEDURE FOR CLAIMING INCENTIVES

6.1 General Procedure:

- i To claim incentives under the NTIIP, 2025 – the unit must obtain Registration Certificate to be eligible for the same.
- ii Application for all incentives (other than SGST Reimbursement) is to be separately submitted online as per prescribed format and upload documents as per the checklist.
- iii The claim application shall be verified by the DIC and after ascertaining the eligibility of the unit for the subsidy applied for and computation of Eligible Amount of Subsidy, DIC will forward the claim application to the **District Level Screening Committee (DLSC)** for further examination and scrutiny.
- iv Applications for SGST Reimbursement will be forwarded by the DIC to the concerned Superintendent of taxes/Commissioner of Taxes for their views and comments before placing the claim application in the **District Level Screening Committee (DLSC)** meeting.
- v The **District Level Screening Committee (DLSC)** will convene a meeting for examination of the claim application and upon approval; the DLFC will recommend the claim application to the Directorate Level through the DIC Dashboard.
- vi After receipt of the claim application from the DLSC, **the Directorate of Industries & Commerce, Kohima, Nagaland** will get the application examined for scrutiny of documents as per the checklist.
- vii In case of shortfall of required documents/information, the application will be returned back to the Concerned DIC.
- viii In respect of the applications found in order, the same will be forwarded to **State Level Screening Committee (SLSC)** for further examination and scrutiny.
- ix After approval by the SLSC, the claim application will be forwarded to **State Industrial Development and Facilitation Committee (SIDFC)** for final approval.
- x Statement of Approved Claims will be generated online and will be available in the dashboard of Directorate of Industries & Commerce, Kohima, Nagaland for releasing fund as per availability of budget.
- xi Subsidy will be released to the bank account indicated by the unit in the portal.
- xii Subsidy will be released in the chronological order of the date of SLC as per availability of budget.

6.2 Procedure timeline:

- i Eligible Units must submit the claim application within **2 (two) years** from the date of Issue of Registration Certificate for both manufacturing and service units.

ii All claim Application must be submitted within **6 (Six) months** from the date of commencement of commercial production for both manufacturing and service units.

iii **District Industries Centre (DIC)** will scrutinise the application and forward the same to the **District Level Screening Committee (DLSC)** within **30 (thirty) Days** from the date of receiving the claim application.

iv **District Level Screening Committee (DLSC)** will examine and forward the claim application to the Directorate within **7 (seven) days** from the date of DLSC meeting.

v **Directorate of Industries & Commerce (Nodal Department)** will scrutinise the application within **45 (Forty-five) days** from the receipt of Claim Application at the Directorate level.

vi **State Level Screening Committee (SLSC)** will convene a meeting for selection and approval of application within 30 (thirty) days from the date of receipt of claim application from the Directorate/Nodal Department**.**

vii The State Industrial Development and Facilitation Committee (SIDFC) shall convene meetings contingent upon the receipt of incentive claim applications.

7. APPROVAL MECHANISM

Applications have to undergo a **five-tier scrutiny**:

1. District Industries Centre (DIC)
2. District Level Screening Committee (DLSC)
3. Directorate of Industries & Commerce (Nodal Department)
4. State Level Screening Committee (SLSC)
5. State Industrial Development and Facilitation Committee (SIDFC)

The following committees are designated for approval of claim application of the unit:

7.1 District Level Screening Committee (DLSC):

The DLSC shall consist of the following members:

1.	Deputy Commissioner	- Chairman
2.	Lead District Manager	- Member
3.	Supdt. of Taxes	- Member
4.	E.E. Power	- Member
5.	District Transport Officer	- Member
6.	District Employment Officer	- Member
7.	General Manager	- Member- Secretary

The Committee may co-opt expert(s) to specific meeting(s) of the committee.

Terms of reference:

1. The DLSC will scrutinize all incentive claims of units. After scrutiny, it can reject claims on valid grounds of any unit. On the other hand, if the claim is found to be eligible for incentives, then DLSC will approve and recommend to SLSC.
2. The DLSC will carry out physical inspections of the units and geo tag the location of the units.
3. To review the implementation of various incentives under the NTIIP, 2025 and to make suggestions to the Directorate of Industries & Commerce.
4. The DLSC shall meet as and when necessary or at least once in every quarter.
5. At least four (4) members including Deputy Commissioner; Supdt. of Taxes; LDM and the Member- Secretary shall be necessary for any sitting of the Committee.

7.2 State Level Screening Committee (SLSC):

The SLSC shall consist of the following members:

1.	Secretary, Industries & Commerce Department	- Chairman
2.	Secretary, Finance	- Member
3.	Secretary, Planning	- Member
4.	Secretary, Power	- Member
5.	Secretary, Taxes	- Member
6.	Secretary, Transport	- Member
7.	NStCB/ NRB	- Member
8.	Director of Industries & Commerce	- Member- Secretary

The Committee may co-opt expert(s) to specific meeting(s) of the committee.

Terms of reference:

1. To scrutinize the applications, determine the quantum of subsidy admissible and to approve for sanction of claims.
2. The SLSC shall meet as and when necessary or at least once in a quarter.
3. The SLSC shall examine the grievances of the industrial units; review the implementation of the NTIIP, 2025 and to recommend suitable suggestions for the effective implementation of the Policy.
4. The SLSC shall discharge all other functions as may be necessary and subservient to the sanction and disbursement of subsidy under this scheme and shall regulate/ monitor the implementation of this scheme.

7.3 State Industrial Development and Facilitation Committee (SIDFC):

The SIDFC shall be the competent authority to sanction subsidy claims and shall consist of the following members:

1.	Chief Secretary	- Chairman
2.	Development Commissioner	- Member
3.	Finance Commissioner	- Member
4.	Agriculture Production Commissioner	- Member
5.	AHOD, Industries & Commerce	- Member
6.	AHOD, Employment, Skill and Entrepreneurship	- Member
7.	AHOD, Power	- Member
8.	AHOD, PHE	- Member
9.	AHOD, Roads and Bridges	- Member
10.	AHOD, Forest & Environment	- Member
11.	AHOD, Labour	- Member
12.	AHOD, Urban Development	- Member
13.	AHOD, Geology and Mining	- Member
14.	AHOD, Health and Family Welfare	- Member
15.	AHOD, IDAN	- Member
16.	Director of Industries and Commerce	- Member Secretary
17.	Managing Director, NStCB	- Co-opted Member
18.	Managing Director, Nagaland Rural Bank	- Co-opted Member
19.	Managing Director, NIDC	- Co-opted Member
20.	Secretary, NPCB	- Co-opted Member
21.	Managing Director, NHHDC	- Co-opted Member
22.	CEO, NKVIB	- Co-opted Member

Terms of reference:

1. State Industrial Development and Facilitation Committee (SIDFC): headed by the Chief Secretary shall be constituted to provide a coordinated overall supervision and monitor the progress and implementation of the policy initiatives.
2. The committee shall see to and co-ordinate the inter-departmental interventions towards the policy initiative and formalization including the development of infrastructures in the identified Sector Specific Economic Zones/Clusters.
3. The committee shall make reports and recommendations on new policy initiatives and addendums required to supplement and strengthen the policy document to the High Powered Committee and its approvals as and when required.
4. The Committee shall be the approval authority of the Annual Action Plan and Budgetary Support required thereof for yearly implementation of the policy.
5. The Committee shall meet Bi-annually.

8. INCENTIVES IMPLEMENTATION FRAMEWORK

8.1 Capital Investment Incentives:

1. As per **UNNATI 2024** Guidelines (for both Manufacturing & Service Industry)

8.2 State Capital Investment Incentive (SCII):

i. For claiming State Capital Investment Incentive (SCII), the unit will have to be registered under the Nagaland Trade, Investment and Industrial Policy 2025.

ii. The unit must be a **new or undertaking substantial expansion**.

iii. Claim application has to be submitted online via the **NTIIP, 2025** portal of Industries & Commerce, Govt. of Nagaland.

iv. Claim application must be submitted online along with the supporting documents mentioned in **Form: 2.1 Checklist.**

v. If subsidy/incentives are received under **UNNATI 2024** or **other similar central schemes**, the SCII subsidy will be:

- **Restricted to the difference** between total entitlement under SCII and the amount already received from UNNATI/Central Government schemes.
- In no case, duplication of claim application will not be considered.

vi. **Quantum of Subsidy**

- 30**% of eligible capital investment**, subject to maximum of ₹10 crore per enterprise.

8.3 Financial assistance for technology upgradation and expansion for existing viable industries:

i. The unit must fill in the application Form in NTIIP,2025 Portal or download the same from website.

ii. The industrial unit must be operational for at least 2 (Two) years.

iii. Submit upgradation/expansion plan should be technically and economically viable.

iv. The investment made on upgradation or expansion must be at least minimum 25% of the existing unit.

v. Soft Loan at an interest of 6% per annum shall be provided towards the cost of Plant & Machinery subject to maximum limit of ₹ 10.00 lakhs for Tiny and Micro units/enterprises and subject to maximum limit of ₹ 50.00 lakhs for small units/enterprises

vi. 25% of the targeted loan provision shall be reserved for Women Entrepreneurs.

vii. 5% of the targeted loan provision will be reserved for Person with Disabilities (PWDs).

viii. Units going for ZED compliance and certification shall be a priority.

8.4 Financial assistance for establishment of new units in thrust areas and sectors:

i. Soft Loan at an interest of 6% per annum shall be provided towards the cost of Plant & Machinery subject to maximum limit of ₹ 20.00 lakhs for Tiny and Micro units/enterprises and subject to maximum limit of ₹ 100.00 lakhs for small units/enterprises

ii. 25% of the targeted loan provision shall be reserved for Women Entrepreneurs.

iii. 5% of the targeted loan provision will be reserved for Person with Disabilities (PWDs).

iv. 5% of the targeted loan provision will be reserved for industrial units using Green Technology.

8.5 Assistance for establishment of small business and enterprise under retail and service sector.

i. Soft Loan at an interest of 6% per annum shall be provided for establishment of small-micro retail and service enterprises subject to maximum limit of ₹ 10.00 lakhs.

ii. 25% of the targeted loan provision shall be reserved for Women Entrepreneurs.

iii. 5% of the targeted loan provision will be reserved for Person with Disabilities (PWDs).

8.6 State Capital Interest Subvention Incentive (SCISI)

i. Each claim is to be submitted for a complete financial year.

ii. Claim application has to be submitted online within a period of 6 (Six) months from the end of each financial year for which the claim is made.

iii. The application for claiming State Capital Interest Subvention Incentive (SCISI) must fill in the Form 3.0 along with the Form 3.1 and Form 3.2 Checklist.

iv. Interest subvention of 5% will be provided for 5 (five) years to eligible units under the thrust sectors on loan disbursed up to an amount of ₹1.00 Cr. for investment of Plant and machinery (manufacturing sector) or building and other durable physical assets (for service including retail)

v. The incentive will be applicable for loans availed from notified banks/ financial institutions.

vi. Units assisted under interventions 6.1.1, 6.1.2 and 6.1.3 of the NTIIP, 2025 shall not be eligible for the SCISI.

vii. For those eligible units claiming Capital Interest Subvention Incentive under the UNNATI, 2024 scheme, the incentives applicable under the SCISI shall only be to the extent of difference.

8.7 State GST Reimbursement (SGST)

i. Only new units having a valid GST Identification number (GSTIN) will be eligible for benefits under this incentive.

ii. Eligible Units can claim for SGST reimbursement of 100% of the net payment of SGST for new units with minimum investments of ₹ 50:00 lakh for up to 5 (five) years from the date of commercial production/operation on the value of investment.

iii. All eligible units must submit online **- Form 4.0 and Form 4.1 Checklist.**

8.8 Scheme of Assistance to Skilling Institutions accredited with National Skills Qualification Framework (NSQF)

i. Eligible unit must be accredited under the National Skills Qualification Framework (NSQF).

ii. Offer sector-specific training in line with NSQF levels.

iii. Conduct **special Entrepreneurial Development Programs (EDPs)** with a duration of **6 to 12 months**.

iv. All eligible units must submit online **- Form 5.0 and Form 5.1 Checklist**

8.9 Scheme of Assistance for Market Development

i. Assistance @ 50% of the rent fee paid by the unit for participation in domestic Trade Fair/Exhibition outside the State with a limit of 2 (Two) participation per annum shall be available.

ii. Assistance shall be subject to a maximum limit of ₹ 50,000 per event/Unit.

iii. The assistance will be provided by means of reimbursement.

iv. The Enterprise that has received assistance under this scheme will not be entitled to avail benefit of any other state Government Scheme for the same component purpose, unless specifically specified under that scheme.

v. The total quantum of assistance under both the State and Central Government Scheme would be limited to actual expenditure.

vi. The eligible unit must submit online **Form 6.0** and Form **6.1**.

8.10 Assistance for Quality Certification

i. Assistance will be available for obtaining the following recognized national/ international certifications:

1. ISO 9001 (Quality Management)
2. ISO 14001 (Environmental Management)
3. ISO 22000 / HACCP (Food Safety)

4. ISO 45001 (Occupational Health and Safety)
5. GMP, CE Mark, Halal, BIS, AGMARK, FSSAI licenses
6. Organic Certifications (NPOP, NOP)
7. Other notified certifications by competent authorities

ii. **Reimbursement o**f up to 50% of the certification cost, subject to a maximum of ₹1.00 lakh per unit.

iii. The eligible unit must submit online – **Form 7.0 and Form 7.1**

8.11 Assistance for Drawal of Power-line

i. Eligible unit must apply online through the departmental portal.

ii. Submit a Load Sanction Order issued by the Power Department, Govt.of Nagaland.

iii. Eligible Units shall be reimbursed subject to a ceiling of ₹ 10.00 lakh.

iv. Drawal of Powerline incentive will be for one-time payment only.

v. All eligible units have to submit online **- Form 8.0 and Form 8.1 Checklist.**

8.12 Assistance for Research and Development Activity

i. The eligible unit must be a recognized R&D institution or similar institution affiliated with a recognized academic or research organization.

ii. The proposed research should aim at developing a new product or process with clearly demonstrable potential for enhancing quality or increasing productivity/output.

iii. Only one-time assistance of ₹ 2.00 lakhs per project or individual is permitted under the NTIIP, 2025.

iv. All eligible units must submit online - **Form 9.0 and Form 9.1 Checklist**

8.13 Assistance to 100% Export Oriented Units (EOUs)

i. Eligible unit must be registered as 100% Export Oriented Unit (EOU) with the appropriate government/export promotion authority.

ii. A capital investment in **plant, machinery, and equipment** must be related to export products/activities.

iii. 20% Capital Investment Subsidy subject to maximum ceiling of ₹ 1:00 Crore will be provided for EOUs established in the State.

iv. The unit must comply with all statutory regulations including environmental and labour laws.

v. All eligible units must submit online **- Form 10.0 and Form 10.1 Checklist.**

8.14 Special assistance to Women Entrepreneurs

i. The unit must be owned and promoted by a woman entrepreneur, i.e., at least 60% ownership must be held by a woman or group of women.

ii. The investment must be made in new plant and machinery for setting up or expanding industrial operations.

iii. 10% Capital Investment Subsidy on Plant & Machinery subject to a maximum ceiling of ₹ 10:00 lakhs shall be provided to women entrepreneurs from the State.

iv. Priority will be given to unit located within notified Industrial Estates or Industrial Parks.

v. The unit must comply with all applicable local, environmental, and labour regulations.

vi. All eligible units must submit online **- Form 11.0 and Form 11.1 Checklist.**

8.15 Special assistance to Person with Disabilities (PWDs)

i. A Person with Disabilities (PwDs), holding a valid disability certificate issued by a competent authority (minimum 40% disability) will be eligible to apply for incentives under NTIIP, 2025.

ii. 10% Capital Investment Subsidy on Plant & Machinery subject to a maximum ceiling of ₹ 10:00 lakhs shall be provided to PWDs from the State.

iii. For rental subsidy, the unit must be set up in a government-managed industrial park or estate.

iv. Comply with all relevant statutory obligations (GST, environment, labour laws, etc.).

v. All eligible units must submit online **- Form 12.0 and Form 12.1 Checklist**

8.16 Stamp duty exemption

i. The unit must be an industrial or service unit registered in the State (including MSMEs, Startups, EOUs, etc.

ii. 50% Stamp duty and Registration Fee for securing loans from Financial Institutions including Mortgage of fixed assets shall be exempted from the Stamp Duty Act for a period of 5 (five) years.

iii. The unit must be acquiring land/building for establishing a new unit or expanding an existing unit.

iv. Register the lease/purchase in the name of the enterprise or eligible promoter.

v. Must have obtained all applicable clearances or approvals from the competent authority.

vi. All eligible units must submit online **- Form 13.0 and Form 13.1 Checklist**

8.17 Power tariff subsidy

i. The applicant must be a registered industrial/commercial unit.
ii. The unit must have an installed power capacity of 100 KVA (134 HP) or above.
iii. The unit must have a valid electricity connection in its name.
iv. The reimbursement is applicable only for a period of 5 years from the date of commencement of power consumption.
v. The maximum subsidy limit is 25% reimbursement of the actual power tariffs or ₹5.00 lakhs per annum.
vi. All eligible units must submit online **- Form 14.0 and Form 14.1 Checklist.**

8.18 Assistance for brand building, Intellectual Property, GI Tag and Patent Filling Cost

i. The applicant must be a new enterprise set up and registered in the State.
ii. One time reimbursement to the extent of 50% of the cost for brand building subject to a ceiling of ₹ 5.00 lakhs per unit and 100% of the cost of Intellectual Property/GI Tag/Patent filling cost shall be provided to all new enterprises set up in the State.
iii. All eligible units must submit online **- Form 15.0 and Form 15.1 Checklist**
iv. The assistance is available only once per unit.

Two categories of assistance:

i. Brand Building: Reimbursement of 50% of actual cost, subject to a maximum of ₹5.00 lakhs per unit.
ii. Patent/IP/GI Tag Filing: 100% reimbursement of actual filing costs.

8.19 Transport Incentive (TI)

i. The unit must be a registered enterprise located within the State of Nagaland.
ii. The unit must be engaged in production/manufacturing and dispatching goods outside the state.
iii. Mode of transport will be eligible for roadways, railways and airways.
iv. The incentive is applicable for a period of 5 years from the date of commencement of commercial production or dispatch.
v. Annual reimbursement limit: ₹50.00 lakhs per unit.
vi. All eligible units must submit online **- Form 16.0 and Form 16.1 Checklist.**

9 ELIGIBLE/ NON-ELIGIBLE ITEMS OF PLANT & MACHINERY:

9.1 Components to be included for computing the value of Plant and Machinery:

A. Manufacturing sector

1) Cost of Industrial Plant & Machinery including taxes and duties.
2) Cost of productive equipment's such as tools, jigs, dyes and moulds including taxes and duties.
3) Freight charges paid for bringing Plant & Machinery and equipment from supplier's premises to the location of the unit.
4) Transit insurance premium paid.
5) Captive Power Plants.
6) Storage equipment.
7) Weigh Bridge.
8) Erection and installation charges to be restricted to the cost indicated in the Appraisal Note of the Financial Institution which provided loan to the unit.
9) Laboratory testing equipment to be restricted to the cost indicated in the Appraisal Note of the Financial Institution which provided loan to the unit.
10) Low-value addition activities in goods such as preservation during storage, cleaning, operations, packing, repacking or re-labelling, sorting, alteration of retails sale price etc. excluding high-value packaging and processing.

B. Service Sector:

1) Air conditioning plant and air-conditioning unit.
2) Hot Water plant.
3) Water treatment plant.
4) Generator set.
5) Lift/Elevator/Escalator
6) Laundry Equipment (other than household type).
7) Dish washing plant.
8) Glass washing plant.
9) Kitchen equipment excluding crockery, cutlery and utensils.
10) Exhaust system.
11) Water purification plant.
12) Sewage treatment plant.
13) Fire fighting equipment.
14) Electric pump & motors.
15) Housekeeping equipment.
16) Insect and Pest Killing equipment/machine.
17) Explosive Detection Machine.
18) Security Alarm System.
19) CCTV/Cable TV system with accessories.

20) Plant and equipment for Water Sewage and Garbage Management.
21) Any other plant & machinery that is critical and directly connected to hotel industry.

9.2 Components which will not be considered for computing the value of Plant & Machinery (for manufacturing sector):

1) Loading and unloading charges.
2) Miscellaneous fixed assets such as DG Sets, handling equipment, electrical components other than Electrical components necessary for plant operation on the plant side from where meter is installed up to the point where finished goods is to be produced/dispatched (i.e. H.T. motors, L.T. motors, Switch boards, Panels, Capacitors, Relay, Circuit Breakers, Panel Boards, Switchgears.
3) Commissioning cost.
4) Second hand/ used machinery/equipment.

9.3 Components not to be included for computing the value of Building and Equipment (for Service Industry):

1) Boundary wall & gate.
2) Approach road/internal road.
3) Land development.
4) Office building/Space utilized for office outside the unit.
5) Any residential building
6) Canteen.
7) Labour rest room and quarters for workers.
8) Security/guard room or enclosure.
9) Construction of Weigh Bridge.
10) Consultancy fee, taxes etc.
11) Second hand/ used Factory shed/ Institutional Building (with or without renovation).

10. POSITIVE LIST (Service Sector)

1) Homestay/Guesthouse
2) Restaurant/Café
3) Bio-tech
4) B.P.O
5) OPD Clinic
6) Skill Development Institute
7) Music Institutes and Studios
8) Sports Academy/Institutes
9) M.I.C.E

11. NEGATIVE LIST

A. Manufacturing Sector:

1) All goods falling under Chapter 24 of the Central GST Tariff Act, 2017 which pertains to tobacco and manufactured tobacco substitutes.
2) Pan Masala as covered under Chapter 24 of the Central GST Tariff Act, 2017.
3) Plastic carry bags of less than 20 microns as specified by Ministry of Environment and Forest Notification No. S.O. 705(E) dated 02/09/1999 and S.O 698 (E) dated 17/06/2003 and any subsequent amendments.
4) Good falling under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 (5 0f 1986) produced by Petroleum or Gas refineries.
5) Plantation, Refineries and Power Generating Units (that are fossil – fuel based)
6) Units not complying with environmental standards or not having applicable Environmental Impact Assessment Authority (SEIAA) or not having requisite consent to establish and operate from the concerned Central Pollution Board/ State Pollution Control Board.
7) Cement Industry.
8) Arms & Ammunition.
9) Units whose registered office is not the state of Nagaland.
10) Any Industry or activity not permitted by the Village authority, Town Council, Municipal or the State Government.
11) Any other industry or activity placed in negative list through a separate notification as and when considered necessary by the State Industrial Development and Facilitation Committee (SIDFC).

B. Service Sector:

1) Taxi Services.
2) Branding Services.
3) Units whose registered office is not in the state of Nagaland.
4) Any Industry or activity not permitted by the Village authority, Town Council, Municipal or the State Government.
5) Any other industry or activity placed in negative list through a separate notification as and when considered necessary by the State Industrial Development and Facilitation Committee (SIDFC).

Form: 1.0
APPLICATION FORM FOR GRANT OF REGISTRATION CERTIFICATE
(For all activities and all categories)

A: PART -1: GENERAL

1. a. **Name of the Unit** :
   b. Complete Office address :
   c. Complete Factory/Hotel address :
   (mention a Landmark too)
   d. Registered Head Office :
   e. PAN and GSTIN of the unit :
   :
2. a. **Constitution** Proprietorial / Partnership / Private Limited Company/ Public Limited Company / Co-operative Society / Trust / State Government Corporation / any other legal entity :
   b. Registration Number & Date under any Act Name(s), permanent Address(es) / PAN(s)/Adhar card of the Proprietor / Partners /Directors /Managing Director / Secretary /President /Chairman / CEO/Trustee, etc. :
3. **Acknowledgment of Udyog Adhar /IEM No. & Date** :
4. **Date of Commencement of Commercial Production/operation wwww** :
5. Name of the products manufactured/Services rendered :
6. Category: **Micro/Small /Medium /Large** :
7. **Details of Land**
   i. In case of land allotted by Govt./ Govt. agency :
   a) Number and date of Allotment Letter issued by Govt. / Govt. Agency for land or shed :
   b) Name of the allotting Authority :
   ii. In case of own land:
   a) Number and date of Registration of the Land Purchase Deed :
   b) Dag Number, Patta Number, Revenue Village & Mauza :
   iii. In case of lease hold land :
   a) Number and date of Registered Land Lease :
   b) Deed, duration of Lease and Dag Number, Patta Number, Revenue Village & Mauza :
   c) Number and date of Registered rent agreement :

Form: 2.0
INVESTMENT INTENTION FOR NEW UNITS GOING INTO COMMERCIAL PRODUCTION AFTER 08-05-2025
(For all sector) Intention to be submitted Online

1. Name of the unit :
2. Proposed location of the unit :
3. Name and Address of the Applicant/s with contact nos :
4. Constitution of the Unit (please specify) :
   whether Proprietorship/ Partnership/ Private
   Limited Company/ Public Limited Company/
   Co-operative Society/others) :
5. If a company, date of registration under the :
   Companies Act and address of its Registered Office
6. Date and Acknowledgement of Udyog :
   Adhaar/ IEM
7. Whether the land has been identified/allotted/purchased? :
   If yes, total area and value
8. Proposed Capital Investment (Rs in lakh)
   (i) Land, Development, Building and other Civil works :
   (ii) Plant and Machinery :
   (iii) Electricals :
   (iv) Other Misc fixed assets :
   Total :
9. Expenditure incurred so far, if any :
10. Expected date of commercial production :
11. Incentives proposed to be availed under the :
    Nagaland Trade, Investment & Industrial Policy
    2025, Pl specify
12. Any other information :

Signature of the Applicant with date

Form: 2.1
CHECK LIST
FOR CLAIMING STATE CAPITAL INVESTMENT INCENTIVE (SCII)
(For all category/sector)

Self Certified copies of the following documents to be uploaded along with the Registration Certificate application:

i **Constitution**

a. In case of a **Partnership unit**
   - i Registered Deed of Partnership.
   - ii General Power of Attorney.
   - iii List of partners with PAN.

b. In case of **Corporation, Trust, Co-operative Society/SHG/NGO/FPO/FPC**
   - i Registration certificate from the Joint Registrar /Assistant Registrar of Co-Operative Society/Registrar of Firms & Societies, Home Department etc.
   - ii Article of Memorandum of Association/By-Laws.
   - iii Resolution of the General Body Meeting for Registration.

c. In case of a **Company**
   - i Registration certificate under the concerned Act.
   - ii Memorandum and Articles of Association.
   - iii List of Directors with PAN.

iv Copy of Acknowledgement of Udyog Adhar /IEM, as applicable.

v **Land**

a. In case of **own land**
   1. **Registered deed/gift deed**/any other document to establish ownership.

b. In case of industrial land/shed allotted by any Government Agency
   1. Deed of Agreement
   2. Up to date rent receipt

c. In case of lease hold from **private owner**
   1. **Registered Lease deed** Agreement

vi **Building and other Civil works**
   1. Detailed Cost Estimate
   2. Approved Factory Building Plan
   3. Engineers Certificate
   4. Statement of cost of Civil works

vii **Sanction letter(s)** from the Financial Institution/**Banks** for Term Loan & Working Capital (WC).

viii Certificate on disbursement of Term loan from Bank/Financial institution

ix Statement of Plant & Machinery / Internal Electrical Installation

x Bills & Vouchers of Plant & Machinery/ Internal Electrical Installation

xi **Documents on power:**

a. Power Sanction letter(s)
b. First Electricity Bill and Payment Receipt.
c. Installation report of DG set from concerned authority if applicable.

xii Certificate from a Registered Chartered Accountant for fixed capital investment & sources of finance as applicable.

xiii **Employment Details:**

i List of Employees (based on the daily Attendance Register of the unit)

ii Employment Certificate shall be submitted from the District Employment Officer in case of Micro Units and from the Director of Employment & Skill Development, Nagaland.

xiv No Objection Certificate, Trade License from the Local Body / Authority.

xv NOC / Consent of operation from the Nagaland Pollution Control Board.

xvi Copy of Registration Certificate under SGST.

xvii PAN of the unit.

xviii Bank Statements of the Term Loan account/other accounts from where cheques etc. have been issued to suppliers of machinery /other assets etc. of the unit.

xix Other Registration / Permission / License / NOC etc. required for establishing and running of the unit/activity e.g. Excise Registration, Factory License, Forest License, Broiler license, Fire clearance, registration in weights and measures, Labour License, etc. as applicable to be submitted.

xx Detailed Project Report.

xxi Copy of Credit/Bank Appraisal Report from Bank/ Financial Institution.

xxii Bank Statement indicating payments made for Factory Building, Plant & Machinery and Internal Electrical Installation.

FORM: 2.2
INSPECTION REPORT

On the basis of the information/documents submitted online by the applicant_____________________________________ for registration under NTIIP, 2025 application is hereby recommended for grant of registration under the said scheme.

Further, this is to certify that:

1. All the information/documents submitted by the applicant have been duly verified.
2. That the applicant unit does not fall in negative list in case of manufactured units/ and service activity falls in positive list as defined in the notifications/guidelines.
3. The unit fulfils all criteria notified in the scheme notifications/guidelines.
4. Mere grant of registration does not entitle any applicant to claim incentives under NTIIP, 2025.

FORM 2.3
UNDERTAKING BY APPLICANT

I hereby solemnly confirm that I will accept all the terms and conditions of the scheme. I will abide by the decisions of the State Government. I shall not claim any interest in case of delay. I confirm that the facts provided by me in the application are true to the best of my knowledge and belief and nothing has been concealed therein.

For
Name of the Industrial Unit :
Address. :
Phone No. :
e-mail id. :

FORM: 3.0
APPLICATION FORM FOR CLAIMING INTEREST SUBSIDY ON WORKING CAPITAL UNDER NAGALAND TRADE, INVESTMENT & INDUSTRIAL POLICY, 2025

Period of Claim: From .... to ....

1	Name of the unit :		
2	Date of going into commercial production/operation		
3	Eligibility Certificate No and date		
4	Admissible period of Interest Subsidy on WC	From	To
5	Present claim period	From	To
6	Details of working capital		
	a. Name of the Bank /Financial Institution providing working capital loan		
	b. Maximum limit of working capital sanctioned along with rate of interest		
	c. Sanction No. & Date		
	d. Current Account No. of the Unit		
	e. Total interest charged by the Bank (enclose detailed bank statement for the period of claim, along with a certificate from Bank/FI)		
	f. Total interest subsidy eligible @5% as per Nagaland Trade, Investment & Industrial Policy, 2025		
7	Bank /FI Certificate as per Form:3.1		
8	Details of Bank Account where subsidy is to be deposited		
	a. Name of Bank		
	b. Branch		
	c. Account Number		
	d. IFS Code		

I /We ………………………...............................….hereby declare that information furnished in the application for the grant of interest subsidy under the Nagaland Trade, Investment & Industrial Policy, 2025 are correct and true to the best of my/our knowledge and belief. If any statement made therein in connection with this claim is found to be false or misrepresentation of facts, the amount of subsidy granted by the Government will be refunded by me/us. Further, it is also affirmed that the Working Capital sanctioned for the period was not diverted/ utilized for any other unit or towards any other activity and has been utilized only for the purpose for which it was sanctioned.

Signature(s) of the applicant(s)
Designation Seal and Date

COMMENTS OF THE ENQUIRY OFFICER

Certified that I have personally verified particulars mentioned above with the original bank statement/Sanction/Certificate and found them to be correct and beyond any reasonable doubt. I have also personally visited the unit on……… and **M/S**.. is found functioning. I also certify that the copy of the Certificate from Bank/ FI submitted by the unit resemble with the original certificate produced before me during the time of physical verification and accordingly make my recommendation as under:

A.	Total Interest during the period	:	₹
B.	Admissible interest for the period from.............to.........	:	₹
C.	Quantum of Subsidy recommended	:	₹

Signature and Seal

FORM: 3.1
CERTIFICATE FROM THE BANK / FINANCIAL INSTITUTION

(Recommendation of the Branch Manager of ……………………… Bank/FI, at …….......................... ...……
Working Capital assistance to the applicant unit under Nagaland Trade, Investment & Industrial Policy, 2025)

This is to certify that **M/s**______________________________ (here in referred to as Industrial Unit) had been sanctioned an amount of ________________ (Rupees____________________________________) only as Credit Limit towards its working capital requirement by our Bank i.e. ___________ for a period of ______ to __________ vide this bank Sanction Letter No.____________ dtd.__________. The **Maximum Actual Drawal** by the Industrial Unit on any particular day during the period from ___________ to ___________ against the credit limit is ___________ (Rupees__________) only and the average daily drawal for the above mentioned period is ___________ (Rupees__________) only. Total interest charged by the bank on working capital utilization is _______________________ (Rupees__________________________________) only which is @___% per annum.

Having examined our record and the materials furnished by the Industrial Unit, this is to certify that unused overdraft, fixed deposits, advances for acquisition of fixed assets, loans and advances by the proprietors/ partners, Directors/ Members of HUF, Long term loans including interest thereon and investment, have not formed part of the working Capital Utilization and that all drawal against the Credit Limit have been utilized for the purpose for which they were sanctioned and there has been “No Diversion of Funds” and/ or “Siphoning of Funds” by the Industrial Unit.

Month wise Calculation of Interest on WC for the period from_____ to_____ is indicated below:

Sl.No.	Month	Total Interest Charged	Rate of Interest (in %)	5% Subsidy

It is therefore, recommended that the Industrial Unit is eligible for grant of interest subsidy amounting to __________ (Rupees____________) @ 5% per Annum under the **Nagaland Trade, Investment & Industrial Policy, 2025** for the period from __________ to __________

Date:

Signature of the Bank/FI authority
Seal

FORM: 3.2
CHECKLIST
INTEREST SUBSIDY ON WORKING CAPITAL

Self-Certified copies of the following documents to be uploaded along with the application form for claiming Interest Subsidy on Working Capital

1. Eligibility Certificate issued to the Unit under Nagaland, Trade, Investment & Industrial Policy, 2025
2. Bank Sanction letter for WC
3. Bank/FI's certificate as per **Form:3.1**
4. Bank Statement Indicating payment made towards Interest on WC
5. Cancelled Cheque

FORM 4.0
STATE GOODS & SERVICE TAX REIMBURSEMENT (SGST)

SN	Particulars	Details
1.	Name of the existing eligible unit:	
2.	Office address with telephone no. (if any): a) Address: b) Mobile No:	
3.	Factory address with telephone no. (if any): a) Address: b) Mobile No.:	
4.	Constitution of the unit:	
5.	Name (s) of the Proprietor/Partners/Directors/ Authorized signatory:	
6.	Details of Registration of the Unit: SSI Registration I.(A) Provisional Registration No.: I.(B) Provisional Registration Date: II.(A) Permanent Registration No.: II.(B) Permanent Registration Date:	
7.	Date of commencement of commercial production:	
8.	Name(s) of raw materials:	
9.	Name(s) of finished product(s):	
10.	Name of Industrial Policy under which the unit is eligible:	

11. Certificate Details:

<table>
<tr><th colspan="3">Eligibility Certificate No. and Date</th><th colspan="3">Certificate of Entitlement No. and Date</th></tr>
<tr><td colspan="2">Eligibility Certificate No.</td><td>Eligibility Certificate Date:</td><td colspan="2">Eligibility Certificate No.</td><td>Eligibility Certificate Date</td></tr>
<tr><td colspan="2">Total Amount of exemption available per EC</td><td colspan="2">Amount of exemption already availed</td><td colspan="2">Balance amount for which reimbursement is available, subject to time limit, whichever is earlier</td></tr>
<tr><td colspan="2">Period during which exemption is available as per EC</td><td colspan="2">Period during which exemption has already been availed</td><td colspan="2">Balance period for which reimbursement is available subject to monetary ceiling, whichever is earlier</td></tr>
<tr><td>From Date</td><td>To Date</td><td>From Date</td><td>To Date</td><td>From Date</td><td>To Date</td></tr>
</table>

Note: Fill up the exemption details given in the table upto date.

12. Exemption Details:

Period of exemption		Amount of exemption	Amount availed year-wise			Balance Amount	Balance period	
From Date	To Date		Financial Year	Amount	% of remission		From Date	To Date

Note: Fill up the details given in the table. If the unit is eligible to avail two incentives under two different certificates of entitlement, separate table shall be furnished.

13. Bank Details:

Select	Bank Name	Branch Name	Address of the bank branch	Account holder name	Account type	Account No.	Code	MICR

Declaration

I/We hereby solemnly declare that the information furnished in this Annexure for claiming the reimbursement of tax are correct and true to the best of my/our knowledge and belief.

Date:

Place: Name in Capital:

FORM 4.1
CHECKLIST
STATE GOODS & SERVICE TAX REIMBURSEMENT (SGST)

1. SGST Reimbursement Application Form (as per policy format).
2. Copy of Eligibility Certificate issued by the state authority.
3. GST Registration Certificate.
4. Monthly/Quarterly GST Returns (GSTR-3B, GSTR-1).
5. Tax payment challans (showing SGST paid).
6. Sales invoices showing intra-state sales (for which SGST is collected).
7. CA-certified statement of SGST paid and claimed.
8. Bank details for reimbursement.
9. Any additional annexures (e.g., AnnexureB for sale/purchase data)
10. declaration that the unit is not availing similar benefit elsewhere.

FORM: 5.0
SCHEME OF ASSISTANCE TO SKILLING INSTITUTIONS ACCREDITED WITH NATIONAL SKILLS QUALIFICATION FRAMEWORK (NSQF)

1. Name of the Institution :
2. Type of Institution :
   (Private/NGO/Other (Specify) :
3. NSQF Accreditation Number :
4. Date of Accreditation (DD/MM/YYYY) :
5. Affiliating Sector Skill Council (SSC) :
6. Courses Offered (with NSQF Level) :
7. Email Address :
8. Phone Number :
9. Website (if any) :

Infrastructure Details

1. Location (Urban/Rural) :
2. Total Training Capacity (Annual) :
3. Available Infrastructure (Tick all that apply) : Classroom/Practical Lab/IT/Equipments/Hostel/Library/Others (Specify) ___________

Funding Assistance Requested

1. Nature of Assistance Sought : Infrastructure Upgrade/Training Equipment/Trainer Capacity Building/Curriculum Development/Others: _________________
2. Amount Requested (INR) :
3. Detailed Justification for Assistance (Attach project report):

Bank Details (for Fund Disbursement)

1. Bank Name :
2. Branch Address :
3. Account Number :
4. IFSC Code :

Declaration

I/We certify that the information provided in this application is true to the best of our knowledge. We agree to abide by the terms and conditions of the Scheme and are willing to provide further documentation or inspection, if required.

Authorized Signatory:
Name & Designation:
Signature:
Date:
Institution Seal:

FORM: 5.1
CHECKLIST
Scheme of Assistance to Skilling Institutions accredited with National Skills Qualification Framework (NSQF)

1. Copy of NSQF Accreditation Certificate
2. Affiliation Letter from Sector Skill Council (SSC)
3. Project Proposal with Financial Justification
4. Audited Financial Statements (Last 2 Years)
5. List of Trainers with Qualifications
6. Proof of Infrastructure (Photos, Layout, Ownership/Lease Documents)
7. Bank Account Details (Cancelled Cheque/Bank Passbook Copy)
8. Memorandum of Association / Registration Certificate (if NGO or Private)
9. Previous Utilization Certificates (if availed support earlier)
10. Copy of PAN and GST Registration
11. Any Additional Supporting Documents (Optional)

FORM 6.0
APPLICATION FORM
Scheme of Assistance for Market Development

(Please fill in BLOCK letters and attach all relevant documents.)

1. Name of Applicant / Organization :
2. Type of Entity (Tick one) :
   - ☐ Individual/Proprietorship
   - ☐ Society
   - ☐ Cooperative
   - ☐ Partnership/Company
   - ☐ FPOs/FPCs
   - ☐ Others: ___________
3. Address for Correspondence :
   City :
   State :
   PIN :
4. Contact Details :
   Email :
5. Registration No./GSTIN/Udyam :
   Reg. No. (if applicable)
6. PAN Number :
7. Title of the Market Development Activity :

7. Type of Activity Proposed (Tick applicable) :
   - ☐ Trade Fair Participation
   - ☐ Buyer-Seller Meet
   - ☐ Export Promotion
   - ☐ Branding & Packaging Improvement
   - ☐ Market Research / Survey
   - ☐ Digital Marketing Campaign
   - ☐ Others:

8. Estimated Total Project Cost (₹) :
9. Assistance Requested under the Scheme (₹):
10. Proposed Timeline for Implementation :
    Start Date :
    End Date :
13. Bank Name :
14. Branch Address :
15. Account Holder Name :
16. Account Number :
17. IFSC Code :

FORM: 6.1
CHECKLIST
List of Documents required for Assistance for Market Development

1. Detailed Project Proposal
2. Identity Proof (PAN/Aadhaar)
3. Registration Certificate
4. Bank Account Proof (Cancelled Cheque)
5. Invoice/Bills
6. Any other relevant documents

FORM 7.0
Assistance for Quality Certification

1. Name of the Applicant / Enterprise :
2. Type of Organization (Tick one) :
   - ☐ Proprietorship
   - ☐ Partnership
   - ☐ Pvt. Ltd. Co.
   - ☐ Cooperative
   - ☐ FPO/FPCs
   - ☐ Others:
3. Business / Enterprise Name :
4. Address of Registered Office/ Manufacturing Unit :
   City/Town :
   State :
   PIN Code :
5. Contact detail & Email :
6. Udyam Registration No. (if applicable) :
7. PAN No. :
8. GSTIN :

Certification Details

9. Type of Certification Obtained/Applied For (Tick one or more) :
   - ☐ ISO 9001 ☐ ISO 14001
   - ☐ ISO 22000 ☐ HACCP
   - ☐ ISO 45001 ☐ CE Mark
   - ☐ GMP ☐ FSSAI
   - ☐ BIS Certification
   - ☐ Organic (NPOP/NOP)
   - ☐ AGMARK
   - ☐ Others:
10. Certification Body Name :
11. Name of Consultant (if any) :
12. Date of Certification / Application for Certification :
13. Total Expenditure Incurred (attach proof) : ₹
14. Amount of Incentive Requested : ₹

Bank Details (for reimbursement)

15. Name of Account Holder :
16. Bank Name and Branch :
17. Account Number :
18. IFSC :

FORM 7.1
CHECKLIST
Assistance for Quality Certification

1. Copy of Business Registration (Udyam/GST/Others)
2. PAN Card of Business or Applicant
3. Copy of Certification(s) Obtained
4. Invoice & Receipt from Certification Body
5. Payment Proof (Bank Statement/Counterfoil/Online Receipt. etc.)
6. Cancelled Cheque/Bank Passbook Copy
7. Aadhaar Card/Identity Proof of Proprietor or Authorized Signatory
8. Photographs (optional) of Quality Process Implementation
9. Any Prior Approval/Acknowledgement (if applicable)

FORM: 8.0
APPLICATION FORM
Scheme for Assistance for Drawal of Power Line
Applicant Information

1. Name of the Applicant / Enterprise :
2. Type of Entity (Tick one) :
   - ☐ Individual
   - ☐ Private Ltd
   - ☐ Company
   - ☐ Cooperative
   - ☐ FPOs/FPCs
   - ☐ Others:
3. Business / Project Name (if applicable) :
4. Address of the Unit / Installation Site :
   Village/Town/Sub-Div :
   District with PIN Code :
5. Correspondence Address (if different) :
6. Contact Details :
   Email :
7. Business Registration No. :
   (Udyam/GST/Co-op Regn.)
8. PAN Number :

Power Requirement Details

9. Proposed Connected Load (in Kw/kva) :
10. Voltage Level Required :
    - ☐ LT (Low Tension)
    - ☐ HT (High Tension)
    - ☐ EHT (Extra High Tension)
11. Distance from Nearest Power Line :
    (in meters)
12. Name of Electricity Distribution :
    Company / Circle
13. Purpose of Power Connection :
14. Estimated Cost of Drawal : ₹
    (as per State Government/DISCOM /Licensed Contractor)
15. Amount of Assistance Requested : ₹

Bank Details (for subsidy disbursement)

16. Name of Account Holder :
17. Bank Name & Branch :
18. Account Number :
19. IFSC Code :

Form 8.1
CHECKLIST
Scheme for Assistance for Drawal of Power Line

1. Load Sanction order issued by competent authority.
2. Copy of Business Registration Certificate (Udyam / GST / Co-op etc.)
3. PAN Card of the Applicant / Business
4. Land Ownership / Lease Document for the unit
5. Quotation / Estimate for Power Line Drawal (from the Competent Authority)
6. Approval / NOC from competent authority (if already obtained)
7. Bank Passbook Copy / Cancelled Cheque
8. Aadhaar Card or Photo ID Proof of Applicant
9. Photographs of the Site (optional, if required)
10. Bills/Invoice/Challan
11. Any Prior Approval Letter (if applicable)

Form 9.0
ASSISTANCE FOR RESEARCH AND DEVELOPMENT ACTIVITY

1. Name of Applicant / Institution :
2. Type of Applicant (tick one) : ☐ Educational Institution
   ☐ Research Organization
   ☐ Other (specify):
3. Designation / Role (if individual) :
4. Name of Institution / Affiliated Organization :
5. Recognition or Affiliation Number (if any) :
6. Address :
7. District: :
8. State :
9. PIN Code :
10. Contact Number :
11. Email ID :

Research Project Details

1. Title of the Research Project :
2. Field/Subject Area :
3. Objectives of the Research :
4. Proposed Methodology :
5. Estimated Timeline :
6. Expected Outcomes/Deliverables :

Budget and Funding Details

1. Total Estimated Budget for the Project : ₹
2. Break-up of Budget (major heads) :
   a. Equipment/Materials
   b. Installation :
   c. Licences & Permit :
   d. Travel/Fieldwork :
   e. Others :
3. Has any funding been received for this project earlier?
   ☐ Yes ☐ No
   If yes, provide details:

FORM 9.1
CHECKLIST
Assistance for Research and Development Activity

The following documents must be submitted along with the application

1. Proof of recognition of the institution/scholar (recognition letter/affiliation certificate)
2. Detailed Research Proposal (including objectives, methodology, timeline, and expected outcomes)
3. Budget estimate for the project
4. Bank details for fund transfer
5. Declaration of no prior funding received for the same project

FORM 10.0
ASSISTANCE TO 100% EXPORT ORIENTED UNITS (EOUS)

1. Name of the Applicant :
2. Designation :
3. Name of the Enterprise / Unit :
4. Type of Entity (tick one) :
   - ☐ Proprietorship
   - ☐ Partnership
   - ☐ Pvt. Ltd.
   - ☐ FPOs/FPCs
   - ☐ Co-operative Society
   - ☐ Other:
5. Date of Establishment :
6. Address of the Enterprise :
7. District, State and PIN Code :
8. Contact Number :
9. Email ID :
10. Registration Number as 100% EOU :
11. Issuing Authority :

Business and Investment Details

1. Nature of Business/Products for Export :
2. Total Capital Investment : ₹
3. Brief Summary of the Business Plan :
4. Details of Infrastructure / Equipment Purchased :
5. GST Registration Number :
6. Company PAN Number :

FORM 10.1
CHECKLIST
Assistance to 100% Export Oriented Units (EOUs)

The application should be accompanied by:

1. Registration certificate as a 100% EOU (from Development Commissioner/Export Promotion Authority)
2. Detailed Project Report (DPR) with investment and business plan
3. Proof of capital investment (invoices, bills, payment receipts)
4. CA-certified statement of fixed capital investment
5. GST registration certificate
6. Company PAN card and incorporation/partnership deed
7. Bank account details (cancelled cheque)
8. Copy of land ownership/lease agreement
9. Production and export performance report (if applicable)

FORM 11.0
SPECIAL ASSISTANCE TO WOMEN ENTREPRENEURS

1. Name of Woman Entrepreneur :
2. Father's/Spouse's Name :
3. Date of Birth: Residential Address :
4. District: State: PIN Code :
5. Contact Number: Email ID :
6. Aadhaar Number / Other Identity Proof :

Enterprise Information

1. Name of the Enterprise :
2. Type of Entity (tick one) :
   - ☐ Proprietorship
   - ☐ Partnership
   - ☐ Pvt. Ltd.
   - ☐ FPOs/FPCs
   - ☐ Other: ___________
3. Date of Establishment :
4. Udyam / MSME Registration Number :
5. PAN of the Enterprise :
6. GST Registration Number :
7. Ownership Share of Women : %
8. Is the unit located in an Industrial Estate/Park?

   ☐ Yes ☐ No

   If yes, provide Land Allotment/Lease Deed Reference:

Project Details

1. Proposed Activity / Business :
2. Estimated Project Cost : ₹
3. Brief Description of the Project :
4. Details of Plant & Machinery Purchased/
   To Be Purchased :
5. Investment Made (attach supporting documents) :
6. Sources of Finance :
   (own funds, bank loan, others)

FORM 11.1
Checklist Special assistance to Women Entrepreneurs

Applicants must submit the following documents along with the application:

1. Proof of identity and residence of the woman entrepreneur
2. Enterprise registration certificate (Udyam Registration or MSME certificate)
3. Ownership proof (shareholding structure showing 60% or more ownership by women)
4. Detailed Project Report (DPR) indicating proposed activity, project cost, and financial viability
5. Proof of investment in plant and machinery (invoices, payment receipts, CA certificate)
6. GST registration certificate
7. PAN card of the enterprise
8. Bank account details (cancelled cheque)
9. Copy of land allotment/lease deed if in an Industrial Estate/Park

FORM 12.0
SPECIAL ASSISTANCE TO PERSON WITH DISABILITIES (PWDs)

1. Name of Applicant :
2. Father's / Spouse's Name :
3. Date of Birth :
4. Type and Percentage of Disability :
5. Disability Certificate Number :
6. Issuing Authority :
7. Residential Address & District :
8. State :
9. Contact Number & Email ID :
10. Identity Proof Type & Number :

Enterprise Details

1. Name of the Enterprise :
2. Type of Entity (tick one) :
   - ☐ Proprietorship
   - ☐ Partnership
   - ☐ Pvt. Ltd.
   - ☐ FPOs/FPCs
   - ☐ Other: ___________
3. Date of Establishment :
4. Udyam Registration Number/ :
5. MSME Certificate Number
6. PAN of the Unit:
7. GST Registration Number :
8. Address of the Enterprise :
9. Is the Unit Located in a Government Industrial Park / Estate? ☐ Yes ☐ No

   If yes, mention Allotment Reference / Agreement Number:

Financial & Infrastructure Information

1. Details of Investment in Plant & Machinery :
2. Total Fixed Capital Investment (as per CA Certificate) : ₹
3. List of Major Machinery Purchased :
4. Mode of Payment (tick applicable) : ☐ Bank Transfer ☐ Cheque
5. Is Rental Subsidy Being Claimed? : ☐ Yes ☐ No

   If yes, provide:

   a. Rent Amount per Month: ₹
   b. Total Rent Paid Till Date: ₹
   c. Period Covered: From / / to / /

FORM 12.1
CHECKLIST
Special assistance to Person with Disabilities (PWDs)

The following documents must be attached

1. Disability Certificate (minimum 40% disability)
2. Proof of identity and residence
3. Enterprise registration certificate (e.g., Udyam Registration)
4. Partnership deed or memorandum & articles of association (if applicable)
5. CA-certified statement of fixed capital investment in plant and machinery
6. Purchase bills/invoices and payment proofs for machinery
7. Bank details (cancelled cheque)
8. GST registration certificate
9. Rent/lease agreement with government industrial park/estate authority (for rental subsidy)
10. Proof of payment of rent (receipts)
11. PAN card of the enterprise

FORM 13.0

Application Form for Claiming Stamp Duty Reimbursement under Nagaland Trade, Investment & Industrial Policy, 2025

1. Name and address of the unit :
2. Date of commencement of production/services rendered :
3. No. and date of Eligibility Certificate under NTIIP, 2025 :
4. Total area of non-Agriculture land purchased for the project :
5. Total Expenditure towards Stamp duty on purchase of land :
6. Details cost of Stamp duty as per **Form: 13.2** :
7. Details of Bank Account where
   a. Name of Bank :
   b. Branch :
   c. Account Number :
   d. IFS Code :

I /We …………………………………..declare and affirm that particulars/statement furnished above, are true to the best of my/our knowledge and belief and if any statement made herewith in connection with this claim is found to be false or misrepresentation of facts the amount of subsidy granted will be refunded by me/us to the Government. Further declared that the land purchased during the period mention is not classified as Agriculture land.

Place: Signature of the applicant(s)

Date : Seal:

Comments of the Enquiry Officer

Certified that I have personally verified particulars mentioned above with the original document/s and found them to be correct and beyond any reasonable doubt. I have also personally visited the unit on……… and physically verified Land in connection with the claim of M/s……………................ ....& found the unit functioning. I also certify that the details with regard to payment etc, furnished by the unit in the application, resemble with those mentioned in the original bills/vouchers produced before me during the time of physical verification and accordingly make my recommendation as under:

A. Total cost of the Stamp Duty : ₹

B. Quantum of Subsidy recommended : ₹

Signature and Seal

FORM: 13.1
STATEMENT OF EXPENDITURE FOR STAMP DUTY REIMBURSEMENT

SN	Area of Land	Dag No/s	Patta no/s	Revenue Village/s	Mauza	District	Date of purchase	Date of Registration	Cost of Stamp duty	Remarks
1	2	3	4	5	6	7	8	9	10	11
Total										

Signature of the representative of concerned unit

FORM: 13.2
CHECK LIST
Stamp duty reimbursement

Self Certified copies of the following documents to be uploaded along with the application form for claiming Stamp Duty Exemption :

1. Registration Certificate issued to the unit under Nagaland Trade, Investment & Industrial Policy, 2025.
2. Statement as per **Form 13.1**
3. Copies of land documents, statement, etc.
4. Bank Statement Indicating Payment Made.
5. Cancelled Cheque

FORM 14.0
POWER TARIFF SUBSIDY

1.	Name of Applicant:	:	
2.	Name of the Enterprise / Unit	:	
3.	Type of Entity (tick one)	:	☐ Proprietorship ☐ Partnership ☐ Pvt. Ltd. ☐ FPOs/FPCs ☐ Other: __________
4.	Date of Establishment	:	
5.	Contact Number	:	
6.	Email ID	:	
7.	Address of the Unit	:	
8.	District	:	
9.	State	:	
10.	PIN Code	:	
11.	Certificate of Incorporation/Registration No	:	
12.	Udyam Registration Number	:	
13.	Installed Power Capacity (in kW/kVA)	:	
14.	Name of Power Distribution Company	:	
15.	Power Connection Sanction Letter Nor & Date	:	
16.	Electricity Bill No/Consumer No	:	
17.	Claim Period From	:	/ /
18.	To	:	/ /
19.	Total Number of Months	:	
20.	Total Power Tariff Paid During This Period (₹)	:	₹
21.	CA-Certified Statement	:	

FORM 14.1
CHECKLIST POWER TARIFF SUBSIDY

Applicants must prepare and submit the following documents:

1. Certificate of incorporation/registration of the unit.
2. Proof of installed power capacity (e.g., installation certificate from the power utility).
3. Power connection sanction letter.
4. Monthly electricity bills (originals or certified copies) for the claim period.
5. Electricity Bills and Payment receipts of electricity bills in original.
6. Udyam Registration Certificate or equivalent industry classification.
7. CA-certified statement showing total power tariff paid during the claim period.
8. Undertaking declaring the authenticity of documents and non-availment of similar benefits from other schemes.
9. Bank details (cancelled cheque or bank passbook copy).

FORM 15.0
ASSISTANCE FOR BRAND BUILDING AND INTELLECTUAL PROPERTY/GI TAG AND PATENT FILING COST

SECTION A: APPLICANT DETAILS

1. Name of Applicant / Organization :
2. Type of Entity : ☐ Individual Entrepreneur
   ☐ Startup
   ☐ Pvt.ltd
   ☐ Educational Institution
   ☐ Others (please specify):
3. Registration Number :
4. Date of Incorporation/Establishment :
5. Address :
6. City :
7. State :
8. Contact Details :
9. Email :
10. Website (if any) :

SECTION B: BRAND BUILDING ASSISTANCE

1. Purpose of Brand Building : ☐ Logo Design
   ☐ Website/UX Development
   ☐ Digital Marketing
   ☐ Packaging Design
   ☐ Market Research
   ☐ Others (please specify):
2. Report of Branding Plan *(Attach a report)* :
3. Estimated Cost for Brand Building : ₹
   (Attach Detailed Financial Breakdown)
4. Any Previous Brand Building Activities Undertaken (with cost & date) :

SECTION C: PATENT FILING ASSISTANCE

1. Title of Invention :
2. Brief Report of the Invention *(Attach a report)* :
3. Type of IP Protection Sought : ☐ Patent Filing
   ☐ GI Tag
   ☐ Design Patent
   ☐ Trademark
   ☐ Others (please specify):

4. Has the Invention been filed already? Yes/No :
   (If yes, provide Application No with Date) :
5. Estimated or Actual Cost Incurred :
   - Filing Fee : ₹
   - Legal/Consultancy Fee : ₹
   - Total : ₹

FORM 15.1
CHECKLIST
Assistance for Brand Building and Patent Filing Cost

For Both Categories:

1. Registration certificate of the enterprise (CIN, Udyam, MSME etc.)
2. PAN and GST registration.
3. Proof of operation/start date.

For Brand Building:

1. Detailed project report on branding activity.
2. Invoices and payment receipts for branding expenses.
3. Samples or copies of branding materials (brochures, digital creatives, website links).
4. Certification by Chartered Accountant (CA) of total cost incurred.

For Patent/IP Filing:

1. Copy of patent/IP application submitted to the appropriate authority (e.g., Indian Patent Office, Company Secretary).
2. Acknowledgement/receipt from the IP office.
3. Invoices and receipts from legal/consulting firms.
4. Bank statement showing payment of fees.
5. CA/CS certificate for expenditure verification.

FORM 16.0
TRANSPORT INCENTIVE (TI)

1. Name of Applicant/Company /Firm :
2. Type of Entity : ☐ Proprietorship ☐ Partnership
   ☐ Private Ltd ☐ FPOs/FPCs
   ☐ Society/Co-operative
   ☐ Others: ___________
3. Registration No. / Udyam / GSTIN :
4. Date of Establishment :
5. Address of Registered Office with PIN Code :
6. Contact Details :

TRANSPORT DETAILS

1. Type of Goods Transported:
2. Nature of Shipment : ☐ Domestic ☐ Export
   ☐ Inter-State ☐ Intra-State

Sl. No.	Invoice No. & Date	Destination	Mode	Transporter Name	Cost Incurred (₹)	Transport Date

(Total Amount Claimed: ₹ ____)

3. Upload Supporting Documents : Transport Invoices / Bills
   ☐ Goods Dispatch Proof
   ☐ (e.g., LR, E-way bill, AWB, BL)
   Copy of Sales Invoice
   ☐ Payment Proof to Transporter
   ☐

BANK DETAILS

1. Name of Bank & Branch Address :
2. Account Holder Name :
3. Bank Account No. :
4. IFSC Code :
5. Cancelled Cheque Attached :

DECLARATION

I/We hereby declare that the above information is true and correct to the best of my/our knowledge. I/We agree to abide by the terms and conditions of the Transport Incentive scheme and submit to audit or inspection as required by the authorities.

Authorized Signatory

Name :

Signature & Seal :

Date :

FORM 16.1
CHECKLIST
Transport Incentive (TI)

1. Applicants must submit the following documents to claim the reimbursement:
2. Enterprise registration certificate (Udyam/MSME/EM-1/EM-II).
3. GST registration and return filings for the claim period.
4. Copies of transport bills/invoices clearly indicating:
    a. Destination.
    b. Mode of transport
    c. Quantity and value of goods transported.
    d. Payment receipts from authorized transporters/logistics agencies.
5. E-way bills and/or transport challans.
6. Copies of sales invoices corresponding to transported goods.
7. Chartered Accountant (CA) certificate certifying total transport expenditure incurred and claimed.
8. Bank details for Direct Benefit Transfer (DBT).
9. Declaration of non-availment of similar transport subsidy under any other scheme.

ANNEXURE: 1

LIST OF EMPLOYEES

SN	Name of the Employee	Fathers' Name	Home Address	Date of Joining	Monthly Compensation (in)
1	2	3	4	5	6

Signature of the applicant unit

ANNEXURE: 2
AFFIDAVIT (to be signed by Notary)
(Type on Stamp Paper of 50/-)

I/We, Sri/Smti ____son/daughter / wife of Shri/ Late ____________________________age_____years, resident of ______________________ (Full Address) Managing Director / Managing Partner/ Proprietor /Authority holder of M/s. ______________________________ having registered office at ______________________ located at__________________________ (Full Address) in the district of ________________ having manufacturing / service activities of ____________________ having received to-day a sum of __________ (Rupees________________________________) only by cheque / BD receipt of which I/we hereby acknowledge as the__________________ (incentive) under the Nagaland Trade, Investment & Industrial Policy for my /our unit carrying under the name & style of M/s.________________ herein after referred to as " Enterprise / Unit" and I/We on behalf of the unit give the following undertaking for the said grant/ subsidy.

1. That, I /we, on behalf of the unit shall maintain detailed statistics/account of production and utilization of raw materials /consumables and finished products disposed of /service rendered and shall keep such statistics/accounts open for inspection on request from the implementing agency.
2. That in case of the grant/ subsidy has been obtained by me /us by misrepresenting of essential facts / furnishing false information or if my/our unit goes out of production /service or effect substantial contraction within two years from the date of receipt of grant / subsidy or within five years from the date of commencement of commercial of production / service whichever is later, I/we shall refund the grant/subsidy if it is claimed by the implementing agency after I / we be given an opportunity of being heard.
3. That in case, any overpayment is made due to wrong calculation or misinterpretation of the rule or otherwise, the same amount shall be refunded by me /us or shall be adjusted against future grant/subsidy due, as and when demanded by the implementing agency.
4. That I/We shall fulfill the conditions laid down in the Nagaland Trade, Investment & Industrial Policy.
5. That I/we shall abide by all the rules and regulation as stipulated under Nagaland Trade, Investment & Industrial Policy and also any modification thereof, in due course.
6. In case, my / our unit closed or sold out or handed over to any other parties before the expiry of the validity period mentioned in the Undertaking, I / We or my / our successor (s) shall be personally liable to refund the Subsidy

Identified By Me:

Signature	**Signature**
(Advocate)	Deponent

Solemnly affirm before me by Shri/Smti____________________________________identified by Shri/ Smti ____ Advocate on this day_________________.

Notary Seal:

Annexure: 3

CERTIFICATE FROM THE REGISTERED CHARTERED ACCOUNTANT

(All categories except Infrastructure incentive)

I/ We hereby certify that **M/s.**___________________________________ (name and address of the unit), has made the following capital investment in their unit for manufacturing /rendering of services of__________. The unit started commercial production /operation with effect from____________ and the actual cost upto the date of commercial production/ operation on ___________ is as follows:

SN	Particulars	Value of Investment (in)
1	Land (including registration fees and stamp duty)	
2	Land Development	
3	Factory/Hotel Building	
	Office Building	
4	Plant and Machinery/Equipments	
	i. Basic Value including taxes, insurance etc	
	ii. Transportation /loading/unloading charges	
	iii. Installation/erection charges.	
5	Accessories	
6	Electrical Installation	
	i. Drawal of Powerline	
	ii. Internal Electrification	
	iii. DG set	
7	Preliminary & pre-op..expenses capitalized	
8	Miscellaneous fixed assets	
	Total	

A. **Source of Finance (in)**

1. Promoter’s contribution/Equity capital :
2. Term Loan from Bank/financial institution :
3. Unsecured Loan :
4. Any other sources (to be specified) :____________________

Total :

B. Details of Promoter's contribution/Equity capital (pl. attach additional sheet if required)

Name	PAN	Mode of payment (Cheque /DD etc with No. & date)	Amount (in)

C. Details of unsecured loan (pl. attach additional sheet if required):

Name	PAN	Mode of payment (Cheque /DD etc with No. & date)	Amount (in)

I/ We have checked the books of accounts of the unit, the invoices etc. and certify that the aforesaid information is verified and certified to be true. We also certify that aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date: Signature of the CA

Registration No. & Seal

N.B. This certificate is not required if the total fixed capital investment is below 5.00 lakhs.

Annexure: 3.1

CERTIFICATE FROM THE REGISTERED CHARTERED ACCOUNTANT (Infrastructure incentive)

I/ We hereby certify that **M/S**…………...(name and address of the unit), has made the following capital investment in their Industrial Infrastructure Project and the actual cost upto the date of operation on…………… is as follows:

SN	Particulars	Gross Value of Investment (in)
1	Land (including registration fees and stamp duty)	
2	Land Development	
3	(a) Earth filling	
	(b) Boundary Wall	
	(c) Internal Drainage	
	(d) Common Effluent Treatment Plant	
	(e) Internal Road	
	(f) Guard rooms	
	(g) Office Building	
	(h) (any other item/s	
4	Electrical Installation	
	i. Drawal of Powerline	
	ii. Internal Electrification	
	iii. Cost towards sub-station	
	iv. Cost towards installation of DG set	
	v. Any other cost toward Electrification	
5	Cost towards supply of water	
	i. Cost towards supply of water by pipe /putting deep tube well	
	ii. Overhead water Tank	
	iii. Setting up of internal water supply arrangement	
6	Preliminary & pre-operative expenses to be capitalized	
7	Other Miscellaneous fixed assets	
	Total	

A. **Source of Finance (in)**

1. Promoter’s contribution/ Equity capital :
2. Term Loan from Bank/financial institution :
3. Unsecured Loan :
4. Any other sources (to be specified) :____________________

Total :

B. Details of Promoter's contribution/Equity capital (pl. attach additional sheet if required)

Name	PAN	Mode of payment (Cheque /DD etc with No. & date)	Amount (in)

C. Details of unsecured loan (pl. attach additional sheet if required):

Name	PAN	Mode of payment (Cheque /DD etc with No. & date)	Amount (in)

I/ We have checked the books of accounts of the unit, the invoices etc. and certify that the aforesaid information is verified and certified to be true. We also certify that aforesaid items have been duly paid for and no credit is raised there against in the books of the unit.

Date: Signature of the CA

Registration No. & Seal

N.B. This certificate is not required if the total fixed capital investment is below 5.00 lakhs.

Annexure: 4
ENGINEER'S CERTIFICATE
(for all sectors)

I/we hereby certify that against an estimated value of ₹__________(Rupees ....) on the Building and other civil construction works of M/s.____________________________ Located at______________________________ having Production / operation / Industrial Infrastructure of__________________ has completed Civil Construction as shown below :

SN	Particulars	Date of Starting	Date of completion	Assessed Value (in)	Remarks
1	Factory/ Institution Building other / Water Supply/ETP/Electrical / civil works / construction works directly connected to manufacturing /Industrial Infrastructure/ service activities of the unit				
2	Office Building, Labour Quarter and other civil construction works not directly connected to manufacturing / service activities of the unit				

Date:

Place:

Signature of the Engineer :

Name :

Designation :

Seal

N.B.: This certificate is not required if the investment in civil works is below ₹ 5.00 lakhs.

ANNEXURE: 5

Statement of Actual Cost of Civil Works

(For all category of units)

(a) Date of Acknowledgement of Registration :

(b) Date of production :

SN	Item/s	Name of the Supplier/ Contractors	Bill no and Date	Amount of Bill (in)	Amount Paid (in)	Mode of Payment	Remarks
1	2	3	4	5	6	7	8

Signature of the Applicant with Seal

<u>Recommendation</u> :

Amount Claimed :

Amount Deducted :

Amount Recommended :

Signature of the Inspection Officer
with seal

Signature of the General Manager,
DIC with seal

NTIIP 2025

DEPARTMENT OF INDUSTRIES & COMMERCE
GOVERNMENT OF NAGALAND

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