

Feedback/Comments on the Scheme may be sent on [dir-indu.goa@nic.in](mailto:dir-indu.goa@nic.in) with the subject: Feedback/Comments on EMPLOYMENT SUBSIDY SCHEME, 2017

## **DRAFT SCHEME NOTIFICATION**

### **EMPLOYMENT SUBSIDY SCHEME, 2017.**

#### **1. Short title and commencement:**

1.1 This Scheme shall be called the **EMPLOYMENT SUBSIDY SCHEME, 2017**, and shall be governed by the Goa State Incentives to Encourage Investments Scheme, 2017 (Umbrella Scheme). This scheme shall come in force with effect from 1<sup>st</sup> October 2017 and shall remain in force up to 30<sup>th</sup> September 2022. However, the benefits under this scheme shall be disbursed to eligible applicants beyond the validity of this scheme, provided, application for at least one claim is submitted to the Directorate of Industries, Trade and Commerce (DITC) during the validity of this scheme.

#### **2. Objectives:**

2.1 To create an environment conducive for attracting investment in the State of Goa and to incentivize existing units to be competitive while giving boost to local employment.

#### **3. Definitions:**

3.1 Goan: For the purpose of this scheme, a “Goan” will be defined as:

- (a) Person born in the State of Goa. OR
- (b) Person having 10 years Residence Certificate issued by the Mamlatdar, OR Any other document indicating residence in Goa issued by the Government of India or Government of Goa or its organisations, issued prior to 10 years, to the satisfaction of Task Force Committee. (eg. Driving license, Ration card, EPIC, Passport etc.)

#### **4. Eligibility:**

4.1 Micro, Small, Medium and Large manufacturing industries listed under White category, Green category and Orange category are eligible.

- 4.2 The projects of Hinterland Eco tourism in lesser developed talukas registered with/ recognised by the Department of Tourism/ Goa IPB/ Town & Country Planning/PDA/Eco Sensitive Zone Authority will also be eligible to avail benefits under this scheme subject to fulfilment of all the other eligibility criteria.
- 4.3 Enterprises engaging a minimum of 60% of Goan manpower on regular employment are eligible for benefits under this scheme. (for the purpose of this condition, employees who are employed on the enterprise's payroll continuously during the claim year shall be considered **for benefit as also for percentage of Goans employed.**)
- 4.4 **All the Goan employees upto 60 years of age who are paid gross salary of more than Rs. 8,000/- per month shall be considered.** For this purpose, gross salary shall mean all benefits paid to an employee except bonus (in whatever name it is called) and reimbursement of travelling expenditure. **However, those Goan employees who are paid gross salary of less than Rs.8,000/- per month shall be eligible for the purpose of counting the percentage of Goan manpower and not for calculation of subsidy.**
- 4.5 The relations defined under section 56 of Income Tax Act 1961 shall not be counted as employees for the purpose of this scheme.
- 4.6 The units which have availed of Chief Minister's Rojgar Yojana (CMRY) scheme or any other employment generation scheme of Government of India/Government of Goa shall not be eligible for benefits under this scheme.
- 4.7 The enterprises which are taking or have taken any benefit under any policy of the Department of Information Technology, Government of Goa, shall not be eligible for benefits under this scheme.

***4.8 This scheme shall not be applicable to cases which have claimed similar benefit under any other scheme/program of Government of Goa.***

**5. Period of Subsidy:**

5.1 For all the enterprises, the period of grant of subsidy shall not exceed seven years, subject to general conditions of Umbrella scheme.

**6. Calculation of Subsidy:**

6.1 Once an enterprise becomes eligible under this Scheme, following incentives shall be granted in proportion to the percentage of Goan manpower employed as mentioned in 6.2.

6.2 Subsidy will be pro-rata increasing from 60% to 100% in a **continuous** linear scale subject to 60% to 80% of Goan employment.

**Note:** *The quantum of benefit shall be defined by the proportion of Goan employees as follows:*

<b><i>Sr. No.</i></b>	<b><i>Percentage of Goan employees</i></b>	<b><i>Benefit</i></b>
<i>1</i>	<i>Below 60%</i>	<i>No benefit</i>
<i>2</i>	<i>60%</i>	<i>60%</i>
<i>3</i>	<i>&gt;60% to &lt;80%</i>	<i>&gt;60% to &lt;100%</i>
<i>4</i>	<i>80% and above</i>	<i>100%</i>

6.3 In order to arrive at the subsidy amount payable to Micro, Small, Medium enterprises and eco-tourism projects, the total wages paid to Goan employees as per 4.4 shall be restricted to 50% and the wages so derived shall then be reimbursed based on the ratio of percentage of Goan employment as mentioned in 6.2 above. However, for calculating the benefit under this scheme, reimbursement shall be restricted to Rs.7,000/- per Goan employee per month. The total subsidy shall not exceed Rs.25.00 lakh per annum, on pro rata basis depending on the date of production.

6.4 In order to arrive at the subsidy amount payable to Large enterprises, the total wages paid to Goan employees as per 4.4 shall be restricted to 25% and the wages so derived shall then be reimbursed based on the ratio of percentage of Goan employment as mentioned in 6.2 above. However, for calculating the benefit under this scheme, reimbursement shall be restricted to Rs.7,000/- per Goan employee per

month. The total subsidy shall not exceed Rs.50.00 lakh per annum pro rata basis depending on the date of production.

- 6.5 The benefits under this scheme are subject to budgetary allocation. No Promisory Estoppel shall be applicable if benefits are discontinued in case allocation is exceeded.

**7. Procedure to file the claims: -**

- 7.1 The claim for the financial year shall be submitted as per the timeline mentioned in the Umbrella Scheme, in specified proforma along with following documents:

- (i) A self-attested copy of registration under Umbrella Scheme;
- (ii) A self-declaration in the format provided;
- (iii) A copy of payroll of the unit highlighting the number of total employees, and monthly salaries paid to them in that year, certified by a Chartered Accountant.
- (iv) A statement of Goan employees excluding non-eligible Goans and monthly salaries paid to them in that year;
- (v) Documentary evidence to support that the employees are Goans as specified in clause (3) above;
- (vi) CA certificate certifying the amount paid to the Goan regular employees towards salary during that year.
- (vii) A copy of Audited balance sheet of the unit for the claim year.
- (viii) A copy of GST returns filed by the unit for the claim year.
- (ix) For applications under Hinterland Eco tourism, the certificate of registration or approval issued by the Department of Tourism / CRZ Authority / IPB / Eco Sensitive Zone Authority shall be submitted.
- (x) Certificate from Chartered Accountant stating that no claim from the Department of Information Technology, Government of Goa has been made for any incentives.
- (xi) ***A CA certificate certifying that no other claim for similar benefit has been made under any other scheme/program of Government of Goa.***
- (xii) Copies of ESI/PF returns wherever applicable.

7.2 A certificate from CA giving details of salary paid to the employees unit- wise (in case of more than one unit of any kind of the same entity) shall be submitted by the applicant.

7.3 In case the enterprise fails to file yearly claim within the stipulated time frame as specified in the umbrella scheme, the enterprise shall be eligible to file the delayed claim in the subsequent year within the time frame failing which the respective claim shall lapse. This facility shall be for delay in case of each independent claim. The lapsed claim shall not be revived by any authority. However, the approval under this scheme shall remain valid for future claims. The facility of filing delayed claims shall not be available for the last claim.

**8. Task Force Committee:**

8.1 In addition to the members mentioned in the Umbrella scheme, the Task Force Committee for the purpose of scrutiny and recommendation of the applications under this scheme shall consist of following members:

(i) Director, Department of Tourism, as a Member.

This has been issued with the concurrence of the Finance (Expenditure) Department vide U.O. No. 1400044879 dated 19/12/2017.

By Order and in the name of  
the Governor of Goa.

**(A.S. Mahatme)**  
Under Secretary (Industries)

To,  
**The Director, Printing & Stationery, Government Printing Press, Panaji - Goa** with a request to publish the same in the next issue of Official Gazette and to furnish 10 copies of the same to this Department.

**Copy to:**

1. The Director, Director of Industries, Trade and Commerce, Panaji – Goa.
2. Office copy
3. Guard file

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**DIRECTORATE OF INDUSTRIES, TRADE & COMMERCE  
GOVERNMENT OF GOA**

APPLICATION FORM

## **EMPLOYMENT SUBSIDY SCHEME, 2017**

1. REGISTRATION NUMBER UNDER THE UMBRELLA SCHEME

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**For project of Hinterland Eco tourism in lesser developed talukas**

2. Registration Number/Reference no. of letter indicating approval:

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3. Recognized by

\_\_\_\_\_

4. Date of Registration: \_\_\_\_\_

5. Valid Till: \_\_\_\_\_

### **Employee details**

6. Total number of employees in the firm (refer cl 4.3)

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7. Total number of Goan employees (refer cl 4.3)

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8. Percentage of Goan employees (refer cl 4.3)

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9. Total number of eligible Goan employees paid gross salary of more than rs.8000/- per month (refer cl 4.4-4.5)

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10. Total amount of gross salaries paid to eligible Goan employees in the claim year (Rs) (refer cl 4.4-4.5)

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11. Total amount of subsidy claimed (Rs)

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**Current claim period**

12. From

--	--	--	--	--	--	--	--

D      D      M      M      Y      Y      Y      Y

To

--	--	--	--	--	--	--	--

D      D      M      M      Y      Y      Y      Y

13. Claim number (Your current claim)

1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>
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**Previous claims**

14. Enter details of previous claims availed under this scheme

Claim No	Claim Period		Amount (Rs)
	From	To	
1 <sup>st</sup>			
2 <sup>nd</sup>			
3 <sup>rd</sup>			
4 <sup>th</sup>			
5 <sup>th</sup>			
6 <sup>th</sup>			
7 <sup>th</sup>			

Signature of applicant

Place:

Dated:

( \_\_\_\_\_ )

Name of the Proprietor/Managing  
Partner/Chairman/Managing Director etc.,  
with Seal of the Firm/Company

**CHECK-LIST OF DOCUMENTS TO BE SUBMITTED ALONGWITH THE FORM**

- A self-declaration in the format provided;  
Provide CA certification for:
- A copy of payroll of the unit highlighting the number of total employees, and monthly salaries paid to them in that year
- A certificate from CA giving details of salary paid to the employees unit-wise (in case of more than one unit of any kind of the same entity) shall be submitted by the applicant.
- Amount paid to the Goan regular employees towards salary during that year
- Statement of Goan employees excluding non-eligible Goans and monthly salaries paid to them in that year;
- Certificate from Chartered Accountant stating that no claim from the Department of Information Technology has been made for any incentives.
- A certificate from Chartered Accountant certifying that no similar benefit has been claimed by the applicant under any other scheme or program of Government of Goa.***
- For applications under Hinterland Eco tourism, the certificate of registration issued by the Department of Tourism/ CRZ Authority/IPB/ Eco Sensitive Zone Authority shall be submitted.
- A copy of partnership deed, Memorandum of Association/ Articles of Association, as the case may be.***

**NOTE:**

In case the enterprise fails to file yearly claim within the stipulated time frame as specified in the umbrella scheme, the enterprise shall be eligible to file the delayed claim in the subsequent year within the time frame failing which the respective claim shall lapse leading to subsequent reduction in the claim period. This facility shall be for delay in case of each independent claim. The lapsed claim shall not be revived by any authority. However, the



approval under this scheme shall remain valid for future claims. The facility of filing delayed claims shall not be available for the last claim.

**AFFIDAVIT CUM SELF DECLARATION**

I, ..... son/wife/daughter  
of .....  
Aged.....years, married/unmarried, Indian National,  
(Business/Service/Managing Director/Partner etc) resident  
of..... H.no..... waddo  
.....village ..... taluka....., do  
hereby on solemn affirmation state and submit as under:

1. I say that I am duly authorised under resolution no \_\_\_\_\_ dated (copy enclosed) to swear and submit this affidavit cum declaration on behalf of the \_\_\_\_\_ for the purpose of claiming subsidy under the “**EMPLOYMENT SUBSIDY SCHEME, 2017**” in force in the state of Goa notified under notification number \_\_\_\_\_ dated \_\_\_\_\_
  
2. I say that the \_\_\_\_\_ is a \_\_\_\_\_ (Micro/small scale /medium/large) enterprise engaged into manufacturing of \_\_\_\_\_ and duly registered before the Director of Industries Trade and Commerce having Udyog Aadhar number/PMT no./ EM-II no \_\_\_\_\_.

OR

I say that the M/s \_\_\_\_\_ is a project of Hinterland Eco tourism in lesser developed talukas registered with/ recognised by \_\_\_\_\_(the Department of Tourism/ Goa IPB/ Town & Country Planning/PDA/Eco Sensitive Zone Authority)(*whicheverApplicable*) with Registration number \_\_\_\_\_.

3. I say that \_\_\_\_\_ and /or its products manufactured are listed under White, Green Category, Orange Category. (Retain whichever is applicable).
4. I say that for the period from \_\_\_\_\_ to \_\_\_\_\_ M/s \_\_\_\_\_ engaged \_\_\_\_\_ number of Goan manpower on regular employment which constituted \_\_\_\_\_% of the total manpower.
5. I say that those employees coming under the provision of section 56 of Income Tax Act 1961 have not been considered as employees for the purpose of availing this scheme.
6. I say that I have not availed of CMRY scheme or any other employment generation scheme of Government of India/Government of Goa.
7. I say that I am not taking or have not taken any benefit under any policy of the Department of Information Technology, Government of Goa.
8. ***I say that I have not claimed any subsidy from any other scheme/program of Government of Goa for the same purpose.***
9. I say that I shall allow and/or grant free access to any official authorized by the Directorate of Industries Trade and Commerce for conducting inspection/supervision of the unit or the registers or holding discussions with the employed employees for ensuring proper utilization of the financial incentives/subsidies granted by the State Government.
10. I say that time to time or as and when required I shall submit to the Directorate of Industries Trade and Commerce all the necessary reports, information and documents specified under the scheme or as required or directed by the DITC.
11. I say and agree that at any point of time or in an event after the incentive is disbursed, if it is found that the information and documents submitted by are incorrect or that I have obtained the financial incentive by

misrepresenting facts, or by submitting furnishing false information, or if it is noticed at any time that the whole amount of financial incentive or a part thereof has been wrongly paid or paid in excess, the Government of Goa /Director of Industries Trade and Commerce shall revoke the subsidy and I shall pay back to the government, the financial incentives received by me, or the same shall be recoverable as arrears of land revenue under the provisions of the Land revenue Code 1968 and/or the Goa, Daman, Diu Public (Recovery & Dues) Act 1986.

12. I say that in the event of breach of any of the terms and conditions of this Declaration, the Government shall be entitled to recover the said financial incentives from M/s \_\_\_\_\_ as arrears of land revenue under the provisions of the of the Land revenue Code 1968 and/or the Goa, Daman, Diu Public (Recovery & Dues) Act 1986.

13. I say that this affidavit cum declaration is sworn by me for producing the same before the Directorate of Industries Trade and Commerce, Udyog Bhavan, Panaji for grant and disbursement of subsidy under **“EMPLOYMENT SUBSIDY SCHEME, 2017”** scheme.

14. I say that whatever is stated above in paragraphs \_\_\_\_\_ to \_\_\_\_\_ is true to the best of my knowledge and belief.

Place

Date



Deponent

Witness: 1 .....  
2. ....

