

**GOVERNMENT OF TAMIL NADU
DEPARTMENT OF INDUSTRIES AND COMMERCE**

**ELIGIBILITY CERTIFICATE FOR REIMBURSEMENT OF VAT TO
MICRO (MANUFACTURING) ENTERPRISES**

Office of the General Manager, District Industries Centre,

Eligibility Certificate No. Dated

This is to certify that M/s.
is a Micro (Manufacturing) Enterprise engaged in the activity of
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1.0 Details of their Entrepreneurs Memorandums (Part II)

Date :

2. Their date of commencement commercial production

i. As a New Enterprise

ii. On their Expansion / Diversification Project

3. Date of receipt of application for VAT subsidy with Entrepreneur Memorandum (Part II)

4. Their Plant and Machinery value in Rs.

i. New / Existing Enterprise

ii. Expansion / Diversification

Total

For New Enterprises

The Enterprise will be eligible for reimbursement of VAT on the value of Plant and Machinery items installed in their Enterprise not exceeding Rs. ———— (Rupees ————) for six years from the date in which the Enterprise has commenced its commercial production (i.e) from ———— to ————.

For Expansion/ Diversification projects

The Enterprise will be eligible for reimbursement of VAT on the additional investments made in plant and machinery for their Expansion / Diversification project, not exceeding Rs. _____ (Rupees _____) for six years from the date in which the Enterprise has commenced its commercial production in on their Expansion / Diversification project (i.e) from _____ to _____, subject to the following conditions.

- i. The Enterprise is eligible for reimbursement of VAT payable for the products manufactured by the expanded/diversified project only.
- ii. The reimbursement of VAT is limited to the increased volume of production only. For the purpose of determining the increased volume of production, the base figure should be the highest volume of production of the Enterprise in any one year during the last 3 years. The Enterprise has to go on paying VAT to the level of base volume of production / sales and the additional VAT liability over and above the base volume of production / sales alone will be eligible for reimbursement of VAT.

Office Seal with Date

GENERAL MANAGER

(See Terms and Conditions over leaf)

Terms and Conditions

- viii. Each claim for Value Added Tax reimbursement in the prescribed application form should be submitted to the General Manager, District Industries Centre concerned or the Regional Joint Director of Industries & Commerce in respect of Chennai District along with required documents mentioned in the application, within 6 months after completion of each financial year or within 1 month from the date of issue of Tax assessment Certificate by the Commercial Tax authorities whichever is later.
- ix. Belated claims would not be accepted.
- x. The subsidy claim will be restricted to the actual VAT paid by the Enterprise on its manufacturing activities only and not on the VAT paid on any trading activities done by the Enterprise. Any indulgence in malpractices of trade being disguised as manufactured goods if discovered later, then the Reimbursement of VAT scheme would be foreclosed and the VAT subsidy received by the Enterprise in all the years covered by the scheme would be recovered in one lump sum.
- xi. The above Eligibility Certificate is issued subject to the condition of availability of funds and policy change or order issued by the Government / Industries Commissioner and Director of Industries and Commerce from time to time.
- xii. Disbursement of subsidy shall be subject to confirming the existence, functioning of the Enterprises at the time of disbursement and without any change made in the constitution / management of the Enterprise made during the eligibility period.
- xiii. The Eligibility Certificate does not confer any right whatsoever and it is subject to the availability of funds allotted for the financial year.