User guidelines of required documents for incentive claim processing under IT/ITeS Policy (2022-27)

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Section: 1 – Eligibility/ In-Principle approval

Documents required for Eligibility Criteria:

I. For proof of start of commercial operation in Gujarat:

1. Copy of '**GST Return**'.
2. Copy of '**First Sale Bill**'.

II. For proof of entity type:

1. In case of Proprietorship - '**Shops & Establishment Certificate**' issued by local Government authorities.
2. In case of Partnership firm - '**Partnership Deed**'.
3. In case of Limited Liability Partnership (LLP) - '**LLP Deed**' and '**Incorporation Certificate**'.
4. In case of Private Limited company - '**Memorandum of Association (MOA)**' and '**Incorporation Certificate**'.

III. For proof of setting up operation in Gujarat:

1. Copy of first '**Sale Deed (Dastavej)**' of office purchased in Gujarat *or* Copy of first '**Lease Deed**' / '**Rent Agreement**' of office executed in Gujarat *or* Co-working space first '**Agreement**' of office executed in Gujarat.

IV. For employment on payroll and Workstation Allotment:

1. EOI Application received before 11/10/2024 CA Certified employee details As per Attachement. ***(Download - Before Amendment 11.10.2024 CA_cerified_employee_details Format.xlsx)***
2. EOI Application received on or after 11/10/2024 CA Certified employee & Workstation Allotment details As per Attachement. ***(Download - After Amendment 11.10.2024 CA_cerified_employee_details Format.xlsx)***
3. EPF Registration Certificate/Letter/Document and Establishment Code details.

V. General Documents :

A. Proof of udyam Registration and Udhyog Aadhar Certificate
B. GST registration Certificate
C. PAN card Details
D. Proof of Professional Tax Number Certificate.
E. Authorized Representative Details
F. Proposed Project Basic Details/Details project report

G. Emerging or Deep Technology Projects Details if applicable.
H. Audited Financial Report.
I. Address Details of Unit/Units In Gujarat with lease deed/sale deed.

Section: 2 - Claim Processing

I. Documents required for CAPEX claim:

A. For finalizing eligible CAPEX duration:

I. Copy of '**First Investment Bill / Invoice**'

B. For Capital expenditure as per Gross Fixed Capital Investment (GFCI) & Renewable energy expenditure:

1. Copy of '**Invoice**' with valid GST number.
   Note: An invoice should contain a description of the material/services procured.
2. '**Bill of Entry**' in case the component is purchased from the foreign country along with appropriate customs/import tax receipt.
3. '**Remittance Transaction Advice**' in case of international transactions.
4. CA Certified 'GFCI Details'. (As per the attachment) ***(Download 4. CA_Certificate_GFCI.docx)***

C. For Stamp Duty:

1. Copy of '**Index - 2**' issued by the registrar/sub-registrar office.
2. Copy of '**Lease/Transfer/Sale Deed (Dastavej)**' mentioning '**Certificate of Stamp Duty**'.
3. Copy of '**Stamp Duty Receipt**' issued by the registrar/sub-registrar office.

D. For Registration Fees:

1. Copy of '**Registration Receipt**' issued by the registrar/sub- registrar office.
2. '**Registration Fees Payment Receipt**' issued by the registrar/sub-registrar office.

E. In case of construction of the building:

1. '**Chartered Engineer (CE) Certificate**' with mentioning justification and validation of cost incurred by the company. ***(Download - Chartered_Engineer_Construction_Certificate.docx)***

F. In case of furniture & fixtures:

2. '**Chartered Engineer (CE)**' *or* '**Authorised Valuer**' *or* '**Architect**' *or* '**Interior Designer**' Certificate mentioning invoice-wise valuation and

installation details. ***(Download - Chartered_Engineer_Furniture_Certificate.docx)***

G. Payment Proof:

CA Certified CAPEX expenditure '**Summary Sheet**' stating that all the payment were verified and payment done from the applicant(unit) bank account for all CAPEX claims. (As per attached format)
(Download - Capex Claim Summary for EOI applied after amendment 11.10.2024.xlsx)
(Download - Capex Claim Summary for EOI applied before amendment 11.10.2024.xlsx)

H. Annual Operating Expenditure:

3. Financial Year wise CA certificate of the '**Total Annual Operating Expenditure**' of the company. ***(Download - CA_Certificate_Operating_Expenditure.docx)***

(As per note mentioned in policy para 2.7.1)

II. Documents required for OPEX claim:

A. For Base duration expenditure (For Expansion Cases)

i. CA certified base expenditure sheet of individual OPEX head for preceding 12 months from the expansion Month.

(As per attached format) ***(Download - Base Calculation for Preceding 12 months OPEX head details.xlsx)***

B. For Lease Rental Expenditure:

1. Copy of '**Lease Deed**' / '**Rent Agreement**'. It should incorporate the built-up area of the property.
*Note: If the built-up area is not mentioned in the said document, the '**Chartered Engineer (CE) Certificate**' or any Government document with mentioning built-up area is required to submit.* ***(Download - Chartered_Engineer_Built-up_Area_Certificate.docx)***

C. For Bandwidth Expenditure:

1. Copy of '**Invoice**' from licensed Internet Service Provider (ISP) with a valid GST number.

D. For Cloud Rental Expenditure:

1. Copy of '**Invoice**' from Cloud Service Provider (CSP) registered in India

with a valid GST number.

E. For Power Tariff Expenditure:

1. Copy of '**Electricity Bill**'.

F. For Patent Expenditure:

1. Copy of '**Patent Certificate**'.
2. Copy of '**Invoice**' of patent application fees and hiring of legal services.

G. Payment Proof:

1. CA Certified OPEX '**Summary Sheet**' stating that all the payment were verified and payment done from the applicant(unit) bank account for all OPEX claim. (As per attached format)
   (Download - OPEX for Expansion unit.xlsx)
   (Download - OPEX for New unit.xlsx)

III. Documents required for Special incentives for IT/ITeS Units:

A. For Employment Generation Incentive (EGI):

1. Copy of '**PAN Card**' of each employee(s).
2. Copy of '**Domicile Certificate**' of each employee(s).
3. Copy of '**Ration Card**' *or* '**Election Card**' *or* any utility bills like Gas Bill, Electricity Bill, Telephone Bill in the name of employee *or* Rent Agreement, Bank Passbook, Bank Statement specifying their residence status.
   (As mentioned in policy para 2.7.3)
4. Duly signed and sealed '**Salary Register**'.
5. CA Certificate of 1 year salary of each employee(s).
   CA Certificate for 'EGI Summary Sheet'. ***(Download - EGI Employement Generation Incentive.xlsx)***

B. For Interest Assistance:

1. Term Loan '**Sanctioned Letter**'.
2. Term Loan '**Repayment Schedule**'.
3. Certificate regarding use of Term Loan
4. '**Interest Payment Certificate**' from a bank or financial institution.
5. Duly signed and sealed '**Bank Account Statement**' by the bank.
   Note: The corresponding transaction should be highlighted in bank account statement.
6. Any other supporting document related to term loan asked by the Directorate of ICT & e-Governance.

7. CA Certificate of eligible interest assistance '**Summary Sheet**' as per eligible assistance calculation As per attached sheet. ***(Download - Interest Assistance.xlsx)***

C. For Atmanirbhar Gujarat Rojgar Sahay (EPF):

1. '**Combined Challan**' issued by EPFO.
2. '**Electronic Challan cum Return (ECR)**' mentioning employee details issued by EPFO.
3. Duly signed and sealed month wise '**Salary Register**' (in PDF and Excel formats).
4. '**Undertaking**' regarding employees working in the offices situated in Gujarat.
5. For employees '**Work from Home**', copy of '**Ration Card**' *or* '**Election Card**' *or* any utility bills like Gas Bill, Electricity Bill, Telephone Bill in the name of employee *or* Rent Agreement, Bank Passbook, Bank Statement specifying their residence status. *(As mentioned in policy para 2.7.3)*
6. CA Certified '**EPF Summary Sheet**' mentioning total number of employees under EPF in Gujarat along with necessary details and also stating that all the payment were verified and payment done from the applicant(unit) bank account.
   (Download - AGRS Expenditure for new unit.xlsx)
   (Download - AGRS Expenditure for expansion unit.xlsx)
7. Salary register

D. For Electricity Duty Incentive (EDI):

1. Copy of '**Electricity Bill**'.
2. CA Certified '**EDI Summary Sheet**'
   (Download - EDI expansion unit.xlsx)
   (Download - EDI new unit.xlsx)

IV. Document required for Tier-II: Upskilling industry-ready talent:

The eligible individual beneficiary must upload the following documents on the Incentive Management Portal against each individual claim:

i. '**Course Completion Certificate**'.
ii. Payment proof for course fees.
iii. '**PAN Card**', in case of an employee.
iv. 'College Bonafide certificate' or 'College Identity card', in case of a student.
v. Copy of '**Ration Card**' *or* '**Election Card**' *or* any utility bills like Gas Bill, Electricity Bill, Telephone Bill in the name of employee *or* Rent Agreement, Bank Passbook, Bank Statement specifying their residence status.
vi. '**Bank Account Statement**' or the payment receipt.

Section: 3 - General

General documents required:

i. Copy of '**PAN**' of the entity.
ii. Copy of '**GST Registration Certificate**' of Gujarat.
iii. Copy of '**Professional Tax Registration Certificate**'.
iv. Copy of '**Udyam Registration Certificate**' *or* '**Udyog Aadhaar Memorandum**'.
v. '**Affidavit**'.
vi. Allocation of workstation certificate

Terms and conditions:

The above documents have to be submitted by the applicant. The claim will be processed only after all the required documents are submitted. For any incentive head if the documents will not be submitted the claim will not be provide.