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## Message from Committee Leadership

*Dear MSME & Startup Stakeholders,*

We are pleased to share details about the ICAI MSME Clinic, an initiative designed to provide valuable guidance, support, and professional assistance to MSMEs and Startups across the country. This weekly walk-in, pro-bono advisory service aims to address key challenges faced by MSMEs, including finance, accounting, technology support and marketing.

### About ICAI MSME Clinic

The ICAI MSME Clinic will be hosted every Friday by ICAI branches, where MSMEs and Startups can receive expert advice from two dedicated advisory desks:

- **Business Support Desk:** Led by Chartered Accountants specializing in MSME and Startup advisory, financial planning, compliance, and business strategy.
- **Institutional Support Desk:** Led by Bankers and Government Representatives, offering assistance with credit access, grievance redressal, and awareness of government schemes.

### Introduction to the State-Specific MSME Policy

We are also excited to present the State-Specific MSME Policy, an essential resource for MSMEs & Startups in the ICAI MSME Clinic initiative. As part of this initiative, the Committee has developed a Resource Handbook and State-Specific MSME Policies, aimed at enhancing the knowledge base of MSMEs and Startups.

These State-Specific Handbooks serve as practical and accessible tools for navigating the unique opportunities, policies, and regulatory frameworks specific to each state. By consolidating available schemes, incentives, and support across states, we aim to provide MSMEs & Startups with the guidance they need to grow at the grassroots level and develop the capacity.

### Vision of ICAI MSME Clinic

Through consistent, pro-bono engagement and sustainable operations, each branch becomes a local hub and incubation centre of MSME transformation, bridging professional excellence with grassroots economic development. ICAI aims to empower MSMEs & Startups annually, driving financial literacy, compliance discipline, and business growth.

### Acknowledgement

We would like to extend our sincere gratitude to **CA Ameya Sinha** for their tireless efforts and contributions in preparing the **State-Specific MSME Policy of Chhatisgarh**, which will play a crucial role in this initiative.

### MSME & Startup Commitment Growth

The MSME & Startup Committee, ICAI, is deeply committed to ensuring the success of the ICAI MSME Clinic and providing continuous support to MSMEs & Startups. Together, we look forward to contributing to the sustainable growth and empowerment of MSMEs & Startups, which are the backbone of the Indian economy.

**CA Gyan Chandra Misra**  
Chairman  
MSME & Startup Committee, ICAI

**CA. Sanjay Kumar Agarwal**  
Vice Chairman  
MSME & Startup Committee, ICAI

## Policy Synopsis – Chhattisgarh Industrial Development Policy 2024-30

The Chhattisgarh Industrial Development Policy 2024-30 has been introduced with the objective of transforming the State into a progressive industrial and investment destination aligned with the vision of **“Amrit Kaal – Chhattisgarh Vision @ 2047.”** The policy aims to promote balanced industrial growth, **strengthen MSMEs**, generate employment, encourage exports, and attract investments across emerging and traditional sectors of the economy.

A major strength of the policy is its strong MSME-centric approach. The Government has introduced a comprehensive package of incentives for new as well as expanding manufacturing and service enterprises. **These incentives include Fixed Capital Investment Subsidy (FCIS), SGST reimbursement, interest subsidy, electricity duty exemption, stamp duty exemption, and infrastructure support.** Enhanced incentives have also been provided for enterprises established in backward development blocks, thereby encouraging industrialisation in underdeveloped regions of the State.

The policy gives special attention to employment generation and inclusive economic growth. **Additional benefits have been extended to SC/ST entrepreneurs, women entrepreneurs, startups, self-help groups, differently-abled entrepreneurs, ex-servicemen, and enterprises operating in rural and tribal areas.** The policy also promotes local employment by prescribing preference for workers from Chhattisgarh at various skill levels. Such provisions are expected to contribute significantly towards regional development and socio-economic upliftment.

**Another notable feature of the policy is its focus on sunrise and high-growth sectors such as Artificial Intelligence (AI), IT/ITES, data centres, electronics manufacturing, food processing, logistics, renewable energy, defence manufacturing, and green hydrogen.** Dedicated incentives for these sectors demonstrate the State’s intention to build a future-ready industrial ecosystem capable of attracting long-term domestic and foreign investments.

From the MSME perspective, the policy offers a favourable business environment through simplified procedures, single-window clearance systems, online approvals, self-certification mechanisms, and time-bound disposal of applications. **Further, support for quality certification, patent registration, technology acquisition, employee training, energy efficiency, and environmental management reflects the Government’s intention to improve competitiveness and sustainability of MSMEs operating in the State.**

The policy is also expected to strengthen the State’s logistics and export ecosystem through the development of logistics parks, warehousing facilities, dry ports, transport infrastructure, and export facilitation centres. Such initiatives may significantly reduce operational costs and improve market access for industries established in Chhattisgarh.

Overall, the Chhattisgarh Industrial Development Policy 2024-30 presents a balanced, growth-oriented, and investor-friendly framework that combines industrial promotion with inclusiveness, sustainability, and employment generation. The policy is likely to play a crucial role in accelerating industrial development, improving ease of doing business, and positioning Chhattisgarh as an emerging industrial and MSME hub in India.

## 1. Introduction to the Policy:

### 1.1 Brief state profile relevant to the policy:

Chhattisgarh, carved out as a separate state on November 1, 2000, is located in the heart of India sharing borders with seven states: Madhya Pradesh, Uttar Pradesh, Jharkhand, Odisha, Andhra Pradesh, Telangana, and Maharashtra. This strategic central position gives the state direct market access to nearly half of India’s population, making it an exceptionally attractive destination for investment and industrial development.

The state is richly endowed with natural resources. Approximately 44 percent of its total land area is covered by dense forests hosting vast biodiversity of flora, diverse fauna, and all the herbs essential for Ayurvedic medicine. **Chhattisgarh is one of India’s leading producers of minerals such as coal, iron ore, limestone, dolomite, tin ore, and corundum. Its major river systems - Mahanadi, Sheonath, Hasdeo, and Indravati - provide abundant water resources for agriculture and industry.**

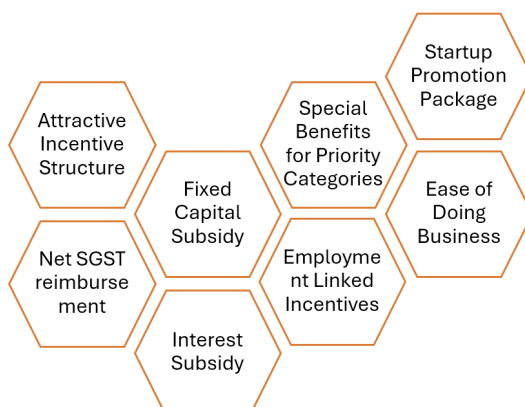
Economically, the state is already a powerhouse in steel, cement, aluminium, and thermal power. Under Chief Minister Shri Vishnu Deo Sai and Commerce Minister Shri Lakhan Lal Dewangan, **the government has adopted a forward-looking approach, integrating Chhattisgarh’s industrial journey with India’s national aspiration of becoming a Developed Nation by 2047 - the guiding principle behind the Industrial Development Policy 2024-30.**

### 1.2 Why is the policy important for the state?

Chhattisgarh has implemented five consecutive industrial policies since its formation. The IDP 2024-30 represents the most comprehensive evolution yet - inspired by the vision of Amrit Kaal: Chhattisgarh @ 2047, and aligned with national initiatives including Startup India, Make in India, Digital India, and the Production-Linked Incentive (PLI) Schemes of the Government of India.

The policy addresses several critical challenges: the need to process the state’s abundant natural resources locally rather than exporting them raw; creating high-skilled employment for graduates from IITs, NITs, IIMs, and engineering colleges within the state; building export infrastructure despite the landlocked geography; and uplifting socially and economically weaker sections through industrial participation. It introduces landmark provisions for sectors like Artificial Intelligence, Global Capability Centres, and Defence/Aerospace - a first for Chhattisgarh’s industrial policy history

### 1.3 Policy Highlights:



**1.3.1 Attractive Incentive Structure**

- Incentives available for new units as well as expansion/diversification
- Benefits linked to investment size and development block category
- Maximum incentives for Group-3 backward areas

**1.3.2 MSME-Focused Benefits**

- Net SGST reimbursement or Fixed Capital Investment Subsidy (FCIS)
- Interest subsidy on term loans from RBI-recognised institutions
- Electricity duty exemption up to 10 years
- 100% stamp duty exemption for eligible MSMEs

**1.3.3 Fixed Capital Subsidy**

MSMEs eligible for subsidy up to:

- o 45% of Fixed Capital Investment
- o Maximum limit up to ₹8 Crore (based on category)

**1.3.4 Interest Subsidy**

Interest subsidy up to:

- ✓ 55% of interest
- ✓ For a period up to 8 years

**1.3.5 Special Benefits for Priority Categories**

Additional incentives for:

- SC/ST Entrepreneurs
- Women Entrepreneurs
- Startups
- SHGs
- FPOs
- Ex-servicemen & Agniveers
- Differently-abled persons

**1.3.6 Employment Linked Incentives**

- Additional subsidy for units generating large employment
- Multiplier benefit up to 1.5x FCIS
- Mandatory local employment requirements:
  - o 100% unskilled workers
  - o 70% skilled workers
  - o 40% managerial staff from Chhattisgarh

### 1.3.7 **Startup Promotion Package**

- Seed funding support
- Rent subsidy
- Patent & technology subsidy
- Dedicated corpus and credit risk fund

### 1.3.8 **Sector-Specific Focus**

Special packages introduced for:

- AI & Robotics
- IT / ITES / Data Centres
- GCCs
- Defence & Aerospace
- Electronics
- Food Processing
- Green Hydrogen & Renewable Energy

### 1.3.9 **Export Promotion Measures**

- Transportation subsidy for exporters
- Dry Port / ICD at Nava Raipur
- Foreign Trade Assistance Centre with IIFT support

### 1.3.10 **Logistics Policy 2025**

Special incentives for:

- Warehousing
- Cold Storage
- Logistics Parks
- Transport Hubs
- Freight & Courier Services

### 1.3.11 **Green & Sustainable Development**

Subsidy for:

- Carbon reduction technologies
- Energy audits
- Water efficiency projects
- Green logistics systems

### 1.3.12 **Ease of Doing Business**

- Integrated Single Window System
- Online approvals & contactless processing
- Self-certification enabled
- Time-bound approvals

### 1.3.13 **Private Industrial Parks**

- 50% infrastructure subsidy
- 100% stamp duty exemption
- Additional 10% incentive for units in private parks

### 1.3.14 **Inclusive Industrial Growth**

Dedicated provisions for:

- Tribal areas
- Naxal-affected persons
- Women SHGs
- Rural industrialisation
- Self-employment generation

## 2. Industrial Development Policy 2024-30 (IDP 2024-30), Chhattisgarh

### 2.1 Policy Period and Applicability:

The IDP 2024-30 is effective from November 1, 2024 to March 31, 2030. It applies to all industrial and service enterprises - whether establishing new units or undertaking expansion, diversification, substitution, or modernization of existing enterprises - located anywhere across all development blocks, districts, and divisions of the state of Chhattisgarh,

**Various incentives have been provided to MSMEs under this policy, which we will discuss in detail.**

### 2.2 Key Definitions:

#### 2.2.1 Enterprise size classification under IDP 2024-30 adopts the 2020 amendment to the MSMED Act 2006.

Enterprise Type	Investment in Plant & Machinery		Annual Turnover
Micro Enterprise	Up to Rs. 1 Crore	and	Up to Rs. 5 Crore
Small Enterprise	Up to Rs. 10 Crore	and	Up to Rs. 50 Crore
Medium Enterprise	Up to Rs. 50 Crore	and	Up to Rs. 250 Crore
Large Enterprise	More than Rs. 50 Crore	and	More than Rs. 250 Crore

The enterprise must hold an "Udyam Akansha" /I.E.M/ Letter of Intent or industrial licence (as applicable) and upon commencing production, a production certificate issued by the competent authority.

**Important Note:** For determining industrial investment incentive eligibility under this policy, enterprise classification is determined **solely based on investment in plant and machinery or equipment.**

Enterprises relocating from abroad benefit from a provision whereby 50% of the value of imported old plant/machinery (with remaining useful life of at least 5 years) is counted as fixed capital investment. It shall be necessary that the company relocating from foreign invests in the state directly or through its wholly owned subsidiary.

#### 2.2.2 Enterprise Sector Categories relevant for MSMEs:

Category	Description
General Enterprises	All enterprises not categorised as Thrust, Core, Ineligible, or Special
Thrust Sector Enterprises	High-priority sectors identified for accelerated industrial growth in the state
Core Sector Enterprises	Steel plants, cement plants, aluminium plants, thermal power plants
Ineligible Enterprises	Specifically excluded from receiving incentives anywhere in the state

### 2.2.3 Development Block Categorisation:

All development blocks across all districts of Chhattisgarh are categorised into three groups for the purpose of determining industrial investment incentive amounts. The level of incentive increases with the backwardness of the group:

Block Group	Nature of Blocks	Incentive Level	Rationale
Group 1	Relatively industrially developed and urbanised blocks	Base incentive level	Already have good infrastructure and market access
Group 2	Moderately developed blocks with partial industrial activity	Higher than Group 1	Encouragement to expand industrial presence
Group 3	Industrially backward, rural, and underdeveloped blocks	Highest incentive level (maximum support)	Addresses regional imbalance; promotes rural industrialisation

Detailed list of Groups has been provided as Annexure to this document.

### 2.2.4 Categories of Investors:

For Industrial Investment Promotion purposes, entrepreneurs and investors are classified into seven categories. Special categories (2 through 7) receive 10% additional Fixed Capital Investment Subsidy (FCIS) over the general category, a 10% higher maximum subsidy ceiling, and exemptions for one additional year. If an investor qualifies under multiple special categories, they may claim the additional benefit from only one category:

S. No.	Investor Category	Additional Benefit Over General Category
1	General Category Entrepreneurs	Base rates - no additional benefit
2	Scheduled Caste / Scheduled Tribe Entrepreneurs	10% additional FCIS; 10% higher max limit; 1 extra year of exemptions
3	NRIs, Foreign Direct Investors (FDI), Export Investors, Enterprises with Foreign Technology	10% additional FCIS; 10% higher max limit; 1 extra year of exemptions
4	Women Entrepreneurs and Third Gender	10% additional FCIS; 10% higher max limit; 1 extra year of exemptions
5	Retired Ex-Servicemen (Army/Police/Paramilitary), Retired Agniveers, Naxalism-Affected, Differently Abled	10% additional FCIS; 10% higher max limit; 1 extra year of exemptions
6	Women's Self-Help Groups (SHGs) in the State	10% additional FCIS; 10% higher max limit; 1 extra year of exemptions
7	Entrepreneurs from Farmer Producer Organisations (FPOs)	10% additional FCIS; 10% higher max limit; 1 extra year of exemptions

### 2.2.5 Net SGST Reimbursement:

Net SGST refers to the actual amount of **SGST deposited** in the treasury of the Government of Chhattisgarh after adjusting various types of eligible input tax credits related to the sale of goods/services within Chhattisgarh.

This will not include SGST/IGST amounts related to products sold outside the state in any form or manner. The SGST amount paid on the purchase of plant and machinery/raw materials/ancillary items by the unit will not be included but will be adjusted as per the input tax credit provisions under the GST Act.

Net SGST exemption will only be valid for products consumed by the final consumer (B2C) within the state of Chhattisgarh.

**2.3 Terms and Conditions for Incentives:**

**2.3.1 Mandatory Local Employment Conditions:**

All enterprises availing Industrial Investment Incentives under IDP 2024-30 must mandatorily comply with the following local employment conditions which has been mentioned below:

<b>Employee Category</b>	<b>Minimum % of Chhattisgarh State Domicile Required</b>
Unskilled Workers (all positions)	100%
Skilled Workers	Minimum 70%
Administrative and Managerial Positions	Minimum 40%

**2.3.2 Employment Multiplier (B-Spoke Package):**

Units providing permanent employment to more than 100 persons are eligible for additional Fixed Capital Investment Subsidy through an Employment Multiplier on FCIS,

<b>S. No</b>	<b>Minimum Permanent Employment Generated</b>	<b>Employment Multiplier Applied on FCIS</b>
1	100 Persons	1.1 times the base FCIS
2	200 Persons	1.2 times the base FCIS
3	500 Persons	1.3 times the base FCIS
4	700 Persons	1.4 times the base FCIS
5	1,000 or more Persons (B-Spoke Package)	1.5 times the base FCIS (maximum)

**2.3.3 CSR Coordination Requirement**

Enterprises receiving investment incentives must coordinate with the state government when deciding CSR expenditure activities, as mandated under the Companies Act, 2013 (Section 135).

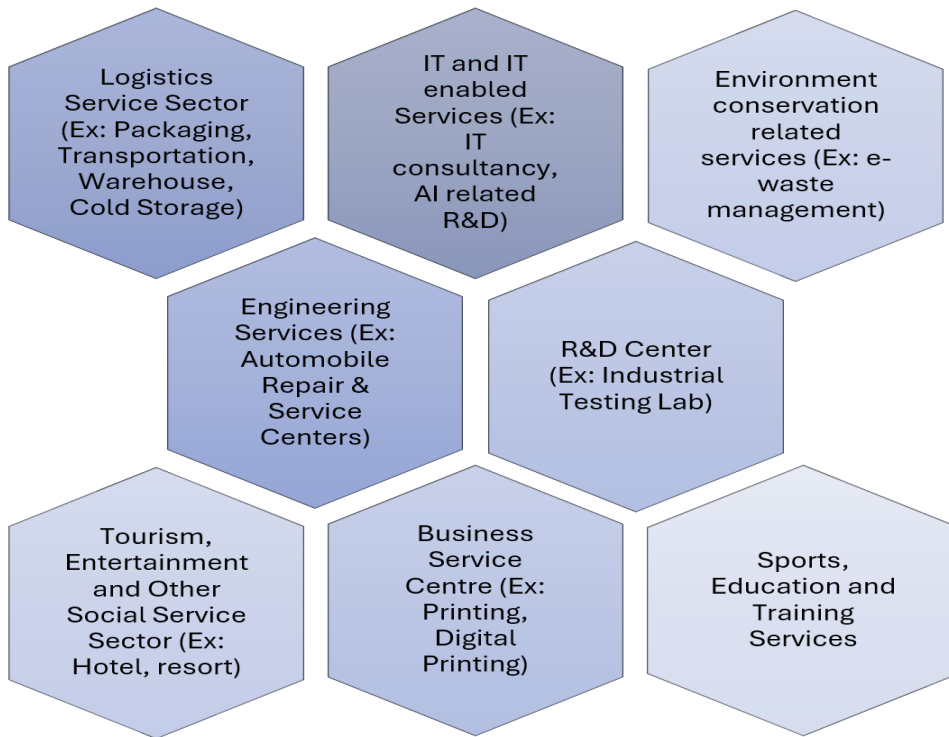
**2.3.4 Government-Owned Enterprises**

Industrial investment incentives declared under IDP 2024-30 are not available to the Government of India, the State Government, or their public enterprises, unless explicitly specified otherwise or unless the institution is explicitly declared eligible in this policy.),

**2.4 Eligible Service Enterprises:**

Service enterprises eligible for Industrial Investment Promotion under IDP 2024-30 are listed in Annexure-6 of the policy and the same has been attached towards the end of this document.

**Key eligible service categories include:**



**2.5 Ineligible Enterprises (Annexure-3):**

Enterprises ineligible for Industrial Investment Promotion under IDP 2024-30 are listed in Annexure-3 of the policy and the same has been attached towards the end of this document.

**Key Ineligible categories include:**



### 3. Policy Features and Incentives:

#### 3.1 Complete Financial Incentives Menu:

Under Section 12.5 of the IDP 2024-30, eligible enterprises in general, thrust, core, and special product categories are provided the following incentive facilities. The exact quantum of each incentive varies by enterprise size, sector category, and development block group:

S. No.	Type of Incentive / Facility	Primary Beneficiaries
1	Net SGST (State GST) Reimbursement	All eligible manufacturing and service enterprises
2	Fixed Capital Investment Subsidy (FCIS)	All eligible enterprises - core financial incentive
3	Interest Subsidy on Term Loans	All eligible enterprises from approved financial institutions
4	Electricity Duty Exemption	All eligible enterprises for prescribed period post-production
5	Stamp Duty Exemption	All eligible enterprises on land and building registration
6	Mandi Fee Exemption	MSMEs and large enterprises in agri, food processing, NTFP, bio-ethanol, bio-gas sectors
7	Land Use Change / Diversion Fee Exemption	All eligible enterprises requiring land conversion
8	Concession on CSIDC Land Allotment Service Charges (Land Bank)	Enterprises allotted land outside established industrial areas
9	Project Report Preparation Subsidy	Micro and Small enterprises (50% of cost)
10	Quality Certification Subsidy	All eligible enterprises (ISO, BIS, FSSAI, etc.)
11	Technical Patent Subsidy	Enterprises innovating / filing patents
12	Technology Purchase Subsidy	All enterprises adopting modern/ advanced technology
13	Margin Money Subsidy	Micro and Small enterprises (first-time entrepreneurs)
14	Employment Subsidy (Disabled, Retired Personnel, Agniveers, Surrendered Naxals)	All enterprises employing these special categories

S. No.	Type of Incentive / Facility	Primary Beneficiaries
15	Environmental Management Project Subsidy	All eligible enterprises for pollution control infrastructure
16	Water and Energy Efficiency (Energy Audit) Expense Reimbursement	All eligible enterprises
17	Transportation Subsidy	Export-oriented enterprises (factory to port/ICD)
18	Land Premium Exemption / Concession in Industrial Areas / Parks	All eligible enterprises allotted land in industrial zones
19	Reimbursement of SME Stock Exchange Listing Expenses	MSMEs listed on SME exchange platform
20	Employee Training Expense Reimbursement	MSME Thrust Sector and IT industry enterprises
21	SC/ST Land Premium Exemption in Industrial Areas	SC/ST micro, small, and medium enterprises
22	Registration Fee Reimbursement	All eligible enterprises

### 3.2 **MSME Investment Incentive Packages:**

#### 3.2.1 **MSME Service Category (Chapter A-1 / Annexure 7):**

During the duration of policy 24-30, eligible MSME service enterprises established in various development blocks and expansion / diversification of existing enterprises, listed in Annexure-6 will be provided with industrial investment **incentives up to 150% of the amount invested on heads of fixed capital in the project.**

#### **Key Incentives for MSME Service Category Enterprises:**

##### 3.2.1.1 **Net SGST Reimbursement or Fixed Capital Investment subsidy:**

Either the benefit of Net SGST reimbursement or fixed capital Investment subsidy, can be availed, based on selection of an option. The option once selected, will be irreversible.

##### A. **Net SGST Reimbursement:**

Eligible service MSME enterprises, will be reimbursed, **net SGST paid for up to 10 years** from the date of commencement of commercial operations subject to maximum limit of 150% of Fixed Capital Investment.

##### B. **Fixed Capital Subsidy:**

Fixed capital subsidy will be provided to eligible MSME service enterprises as per below criteria:

Enterprise Level	Category of Area	Percentage of Subsidies on Fixed Capital Investment	Maximum Limit of Fixed Capital Investment Subsidy (In Lakhs)
Micro	Group 1	35	35
	Group 2	40	40
	Group 3	45	45
Small	Group 1	35	350
	Group 2	40	450
	Group 3	45	550
Medium	Group 1	35	700
	Group 2	40	750
	Group 3	45	800

**Number of Instalment for discharge of subsidy:**

Micro	Single Instalment
Small	Equal Instalment over three years
Medium	Equal Instalment over five years

**3.2.1.2 Interest Subsidy on term loans from recognised financial institutions**

Under this policy, eligible MSME service enterprises established in the State shall be provided interest subsidy on term loans availed from RBI-recognised financial institutions, subject to the criteria prescribed below.

Enterprise Level	Category of Area	Duration of Subsidy (In Years)	Percentage of Subsidy	Maximum Annual Limit of Subsidy (In Lakhs)
Micro	Group 1	6	45	20
	Group 2	7	50	25
	Group 3	8	55	30
Small	Group 1	6	45	30
	Group 2	7	50	35
	Group 3	8	55	40
Medium	Group 1	6	45	40
	Group 2	7	50	45
	Group 3	8	55	50

**3.2.1.3 Electricity Duty Exemption:**

Area	Maximum Subsidy Duration (Full exemption)	
Group-1	Up to 6 years	From the date of commencement of commercial production.
Group-2	Up to 8 years	
Group-3	Up to 10 years	

New established eligible MSME service enterprises shall be granted an exemption from payment of electricity duty as prescribed above.

However, In cases of expansion or diversification, enterprises shall be eligible for electricity duty exemption for the aforesaid period in proportion to the additional investment made in plant, machinery, and equipment for such expansion/diversification, relative to the total investment in plant, machinery, and equipment/apparatus (including existing as well as expansion/diversification investment).

For phased production or service activities, the phase-wise ratio may be determined in accordance with the time limit prescribed under Para 17 of Annexure-1. However, the exemption period shall be reckoned from the date of commencement of the first production or service activity after expansion/diversification.

**3.2.1.4 Stamp Duty Exemption on land/property registration:**

Full exemption from stamp duty shall be available for the establishment of eligible MSME service enterprises set up by entrepreneurs across all investor categories.

The exemption shall be applicable on the purchase or lease of land/buildings for MSME service enterprises covered under Annexure-6 of the Industrial Policy 2024–30, including deeds executed for loans availed from banks and financial institutions.

**3.2.1.5 Project Report Preparation Subsidy:**

For the establishment of MSME service enterprises in the State, reimbursement of expenses incurred on preparation of the project report shall be provided up to **1% of the fixed capital investment**, subject to a maximum limit of ₹10 lakh.

**3.2.1.6 Quality Certification Subsidy (ISO, BIS, FSSAI, etc.):**

Reimbursement of **50% of the certification expenses**, subject to a **maximum of ₹10 lakh per certification**, shall be provided to MSME service enterprises in the State for obtaining certifications such as ISO 9000, ISO 14000, ISO 18000, ISO 22000, BIS, ZED, BEE energy efficiency certification, LEBP certification in renewable energy, Agmark, Euro Standards, and other equivalent national or international certifications.

**3.2.1.7 Patent Subsidy:**

To MSME service enterprises, **reimbursement of 50% of the patent-related expenses**, subject to a maximum of ₹20 lakh per patent, shall be provided.

**3.2.1.8 Technology Purchase Subsidy:**

**50% of expenses**, subject to maximum of ₹10 lakh, incurred for purchasing technology from NRDC or other government research centers will be reimbursed to MSME service enterprises (excluding ineligible categories).

**3.2.1.9 Margin Money Subsidy:**

Margin money **subsidy of up to 25% of the capital investment**, subject to a **maximum limit of ₹100 lakh**, shall be provided for the establishment of **micro and small** service enterprises in the State by entrepreneurs belonging to Scheduled Castes/Scheduled Tribes, women, ex-servicemen, retired Agniveers, persons affected by Naxalism, third-gender individuals, and differently-abled persons, for projects costing up to ₹100 lakh.

**3.2.1.10 Subsidy for Employment of Differently-Abled Persons, Retired Agniveers, and Surrendered Naxal Individuals:**

Eligible MSME service enterprises providing permanent employment to differently-abled persons, retired Agniveer personnel, and surrendered Naxal individuals from the State shall be eligible for reimbursement of **40% of the net salary/wages paid to such employees for a period of 5 years**, subject to a **maximum limit of ₹5 lakh per annum**.

**3.2.1.11 Training Stipend Reimbursement:**

For established eligible MSME service enterprises, reimbursement equivalent to **one month's salary or ₹15,000 per employee, whichever is lower**, shall be provided for employees domiciled in Chhattisgarh earning less than ₹50,000 per month.

This reimbursement shall be available from the date of commencement of commercial production/activity for a period of 5 years or until the reimbursement amount reaches 100% of the fixed capital investment. Each claim shall be payable after completion of one year from the employee's appointment date.

**3.2.1.12 Environmental Project Management Subsidy:**

A subsidy of **50% of the machinery cost**, subject to a **maximum limit of ₹25 lakh**, shall be provided to MSME service enterprises adopting technologies aimed at reducing carbon footprints and generating carbon credits.

**3.2.1.13 Water and Energy Efficient Expenditure Reimbursement Subsidy:**

Reimbursement of **50% of the expenditure incurred**, subject to a **maximum limit of ₹5 lakh**, shall be provided to enterprises established in the State for conducting water and energy consumption audits in consultation with

recognised Water or Energy Efficiency Agencies, with the objective of reducing energy consumption and improving water management.

**3.2.1.14 EPF Reimbursement:**

Employees of Chhattisgarh State domicile shall be eligible for reimbursement of **75% of their EPF Contribution** for a period of 5 years from the date of commencement of production, subject to **maximum of 2% of eligible fixed capital investment per annum.**

**3.2.2 General and Thrust Sector MSME Manufacturing (Chapter A-2)**

During the period of the Industrial Development Policy, 2024–30, eligible investor enterprises establishing new Micro, Small and Medium Enterprises (MSMEs), including General and Thrust Sector enterprises, in various development blocks of the State, as well as existing enterprises undertaking expansion, diversification, substitution, or modernization, shall be eligible for investment incentives.

Such incentives may be granted up to **100% of the eligible fixed capital investment of the project**, subject to the terms and conditions prescribed under this Policy.

**3.2.2.1 Net SGST Reimbursement or Fixed Capital Investment subsidy:**

Either the benefit of Net SGST reimbursement or fixed capital Investment subsidy, can be availed, based on selection of an option. The option once selected, will be irreversible.

**A. Net SGST Reimbursement:**

Sl. No.	Category of Development Blocks	Net SGST Reimbursement Limits for MSME (From the date of commercial production till up to specified period)	
		General Enterprise:	Thrust Enterprise
1.	Group-1	Up to 5 Years	Up to 6 Years
2.	Group-2	Up to 7 Years	
3.	Group-3	Up to 9 Years	

**Maximum Limit:**

General Enterprise	Thrust Enterprise
75% of fixed capital Investment	100% of fixed capital investment

**A. Fixed Capital Subsidy:**

Fixed capital subsidy will be provided to eligible new MSME service enterprises or existing enterprises undergoing expansion / diversification / substitution/ modernization, established by entrepreneurs in the general category as per below criteria:

Enterprise Level	Category of Area	General Enterprise		Thrust Enterprise	
		Percentage of Subsidies on Fixed Capital Investment	Maximum Limit of Fixed Capital Investment Subsidy (In Lakhs)	Percentage of Subsidies on Fixed Capital Investment	Maximum Limit of Fixed Capital Investment Subsidy (In Lakhs)
Micro	Group 1	30	30	35	35
	Group 2	35	35	40	40
	Group 3	40	40	45	45
Small	Group 1	30	250	35	350
	Group 2	35	350	40	450
	Group 3	40	450	45	550
Medium	Group 1	30	400	35	700
	Group 2	35	450	40	750
	Group 3	40	500	45	800

**Number of Instalment for discharge of subsidy:**

Micro	Single Instalment
Small	Equal Instalment over three years
Medium	Equal Instalment over five years

**3.2.2.2 Interest Subsidy on term loans from recognised financial institutions**

Under this policy, eligible new MSME service enterprises established in the State or existing enterprises undergoing expansion / diversification / substitution/ modernization, established by entrepreneurs in the general category shall be provided interest subsidy on term loans availed from RBI-recognised financial institutions, subject to the criteria prescribed below.

**For General Enterprise:**

Enterprise Level	Category of Area	Duration of Subsidy (In Years)	Percentage of Subsidy	Maximum Annual Limit of Subsidy (In Lakhs)
	Group 2	6	45	20
	Group 3	7	50	25
Small	Group 1	5	40	25
	Group 2	6	45	30
	Group 3	7	50	35
Medium	Group 1	5	40	35
	Group 2	6	45	40
	Group 3	7	50	45

**For Thrust Enterprise:**

Enterprise Level	Category of Area	Duration of Subsidy (In Years)	Percentage of Subsidy	Maximum Annual Limit of Subsidy (In Lakhs)
Micro	Group 1	6	45	20
	Group 2	7	50	25
	Group 3	8	55	30
Small	Group 1	6	45	30
	Group 2	7	50	35
	Group 3	8	55	40
Medium	Group 1	6	45	40
	Group 2	7	50	45
	Group 3	8	55	50

**3.2.2.3 Electricity Duty Exemption:**

Area	Maximum Subsidy Duration (Full exemption)	
	From the date of commencement of commercial production.	
	General Enterprise	Thrust Enterprise
Group-1	Up to 5 years	Up to 6 years
Group-2	Up to 7 years	Up to 8 years
Group-3	Up to 9 years	Up to 10 years

New established eligible MSME service enterprises shall be granted an exemption from payment of electricity duty as prescribed above.

However, In cases of expansion or diversification, enterprises shall be eligible for electricity duty exemption for the aforesaid period in proportion to the additional investment made in plant, machinery, and equipment for such expansion/diversification, relative to the total investment in plant, machinery, and equipment/apparatus (including existing as well as expansion/diversification investment).

For phased production or service activities, the phase-wise ratio may be determined in accordance with the time limit prescribed under Para 17 of Annexure-1. However, the exemption period shall be reckoned from the date of commencement of the first production or service activity after expansion/diversification.

**3.2.2.4 Stamp Duty Exemption on land/property registration:**

Full exemption from stamp duty shall be available for the establishment of eligible new MSME service enterprises and existing enterprises undergoing expansion / diversification / substitution/ modernization, established by eligible MSME entrepreneurs across all investor categories.

The exemption shall be applicable on:

- a) the purchase or lease of land, sheds, and buildings including related land lease deeds (excluding land for mining leases)
- b) the execution of deeds for loans /advances within 3 years from the date of approval of loan from banks and financial institutions.

#### 3.2.2.5 Mandi Fee Exemption:

- For the establishment of only new eligible MSME enterprises, engaged in the processing of agriculture and food products as well as biofuel/ethanol enterprises.
- Complete exemption from Mandi Fees for a period of **5 years** from the date of purchase from State mandi / direct producers farmers / unit or the issuance of certificate, whichever is later.
- Maximum Limit is Rs. 5 Crore and total exemption shall not exceed 75% of the fixed capital investment made by the enterprises.

#### 3.2.2.6 Land Use Conversion Fee Exemption:

- For the establishment of new MSME service enterprises and existing enterprises undergoing expansion / diversification / substitution/modernization, established by entrepreneurs across all investor categories.
- **50% exemption** on land use conversion fees (diversion fees) for up to a **maximum of 15 acres** of land for industrial purposes.
- For availing exemption, a certificate will be issued by the head of District Trade and Industry Centres.

#### 3.2.2.7 Concession on Land Allocation Service Fees Outside Industrial Areas (Land Bank):

For industrial purposes under the Land Bank Scheme, all categories of enterprises, except Micro Enterprises, shall be eligible for concessions in service fees relating to the acquisition of private land and transfer/allotment of government land in cases facilitated by the Industries Department or Chhattisgarh State Industrial Development Corporation (CSIDC).

The concessions shall be as follows:

##### (a) Land allotment outside industrial areas

In respect of acquisition of private land; and In respect of transfer/allotment of government land, where the amount payable is equivalent to the value of comparable nearby private land, complete exemption from the land allotment service fee of 10%, payable to the Industries Department/CSIDC, shall be granted.

- (b) **No concession** shall be available on the 5% service charge payable to the District Administration in respect of private land acquisition.

**3.2.2.8 Project Report Subsidy:**

- For establishment of new MSME enterprises.
- Reimbursement of expenditure on project report, at 1% of the fixed capital investment, up to a maximum of **₹10 lakh**.

**3.2.2.9 Quality Certification Subsidy (ISO, BIS, FSSAI, etc.):**

Reimbursement of **50% of the certification expenses**, subject to a **maximum of ₹10 lakh per certification**, shall be provided to new and existing MSME enterprises in the general category in the State for obtaining certifications such as ISO 9000, ISO 14000, ISO 18000, ISO 22000, BIS, ZED, BEE energy efficiency certification, LEBP certification in renewable energy, Agmark, Euro Standards, and other equivalent national or international certifications.

**3.2.2.10 Technical Patent Subsidy:**

To new and existing MSME enterprises, established by entrepreneurs in the general category in the state, **reimbursement of 50% of the patent-related expenses**, subject to a maximum of ₹20 lakh per patent, shall be provided.

**3.2.2.11 Technology Purchase Subsidy:**

**50% of expenses**, subject to maximum of ₹10 lakh, incurred for purchasing technology from NRDC or other government research centers will be reimbursed to new and existing MSME enterprises (excluding ineligible categories).

**3.2.2.12 Margin Money Subsidy:**

Margin money **subsidy of up to 25% of the capital investment**, subject to a **maximum limit of ₹100 lakh**, shall be provided for the establishment of new and existing **micro and small** enterprises in the State by entrepreneurs belonging to Scheduled Castes/Scheduled Tribes, women, ex-servicemen, retired Agniveers, persons affected by Naxalism, third-gender individuals, and differently-abled persons, for projects costing up to ₹10 Crore.

**3.2.2.13 Subsidy for Employment of Differently-Abled Persons, Retired Agniveers, and Surrendered Naxal Individuals:**

New and existing eligible MSME enterprises, as well as thrust enterprises, providing permanent employment to differently-abled persons, retired Agniveer personnel, and surrendered Naxal individuals from the State shall be eligible for reimbursement of **40% of the net salary/wages paid to such employees for a period of 5 years**, subject to a **maximum limit of ₹5 lakh per annum**.

**3.2.2.14 Environmental Project Management Subsidy:**

A subsidy of **50% of the machinery cost**, subject to a **maximum limit of ₹25 lakh**, shall be provided to MSME enterprises adopting technologies aimed at reducing carbon footprints and generating carbon credits.

**3.2.2.15 Water and Energy Efficient Expenditure Reimbursement Subsidy:**

Reimbursement of **50% of the expenditure incurred**, subject to a **maximum limit of ₹5 lakh**, shall be provided to enterprises established in the State

for conducting water and energy consumption audits in consultation with recognised Water or Energy Efficiency Agencies, with the objective of reducing energy consumption and improving water management.

#### **3.2.2.16 Transportation Subsidy (Only for Exporter Enterprises):**

- During the period of policy, enterprise established in the state.
- 50% of actual freight expenses (excluding government fees and taxes) incurred for transporting products (excluding mining materials) from the manufacturing location to the port or airport from which the goods are to be exported.
- Maximum Limit for enterprises owned by SC/ST will be **₹60 Lakh per year**, and for others it will be **₹50 Lakh per year**, for up to 5 Years.

#### **3.2.2.17 Reimbursement of Expenses for Listing on SME Stock Exchange:**

- Eligible MSME established by entrepreneurs in the general category.
- Reimbursement of **50% of expenses** incurred for listing, up to **maximum of ₹10 Lakh**.

#### **3.2.2.18 Training Expense Reimbursement:**

For newly established eligible MSME enterprises in **thrust sector**, reimbursement equivalent to **one month's salary or ₹15,000 per employee, whichever is lower**, shall be provided for employees domiciled in Chhattisgarh earning less than ₹50,000 per month.

This reimbursement shall be available from the date of commencement of commercial production/activity for a period of 5 years or until the reimbursement amount reaches 100% of the fixed capital investment.

Each claim shall be payable after completion of one year from the employee's appointment date.

#### **3.2.2.19 Concession / Exemption on Land Premium for SC/ST Entrepreneurs in Industrial Areas:**

- **100% exemption on land premium** will be provided for establishing industrial and service enterprises in the industry areas managed by Industry Department and CSIDCL, with an **annualised rent of ₹ 1 Per acre**. Other charges (such as maintenance etc.) payable at prescribed rates.
- Up to **25% of plots** in industrial areas in **Group-1 & 2** and up to **50% in Group-3**, will be reserved for SC/ST entrepreneurs. The reservation will be for 2 years from the specified date or date of establishment of the industrial area, whichever is later.

#### **3.2.2.20 EPF Reimbursement:**

Enterprise in Thrust Sector, shall be eligible for reimbursement of **75% of the EPF Contribution** of their employees of Chhattisgarh State domicile for a period of 5 years from the date of commencement of production, subject to **maximum of 2% of eligible fixed capital investment per annum**

## 4. Special and Social Provisions (Chapter D)

### 4.1 Overview of Chapter D:

Chapter D of IDP 2024-30 addresses social equity and inclusive growth through dedicated incentive packages for socially weaker groups and enterprises facing specific circumstances. These provisions ensure that the benefits of industrialisation reach every section of Chhattisgarh’s diverse society.

### 4.2 SC/ST Entrepreneur Package:

The Special Industrial Investment Promotion Package for Scheduled Caste and Scheduled Tribe entrepreneurs is one of the most comprehensive social empowerment provisions in the policy. Additionally, subsidy amount and maximum limit for MSME will be 10% higher than that provided to general category.

#### 4.2.1 **Fixed Capital Investment Policy:**

Fixed Capital Investment Subsidy for eligible new MSME enterprise or expansion or diversification of existing enterprise by Scheduled Caste / Tribe category entrepreneur:

Enterprise Level	Category of Area	General Enterprise		Thrust Enterprise	
		Percentage of Subsidies on Fixed Capital Investment	Maximum Limit of Fixed Capital Investment Subsidy (In Lakhs)	Percentage of Subsidies on Fixed Capital Investment	Maximum Limit of Fixed Capital Investment Subsidy (In Lakhs)
Micro	Group 1	35	35	40	40
	Group 2	40	40	45	45
	Group 3	45	45	50	50
Small	Group 1	35	255	40	355
	Group 2	40	355	45	455
	Group 3	45	455	50	555
Medium	Group 1	35	450	40	700
	Group 2	40	455	45	750
	Group 3	45	550	50	800

#### **Number of installment for discharge of subsidy:**

Micro	Single Instalment
Small	Equal Instalment over two years
Medium	Equal Instalment over four years

#### 4.2.2 Interest subsidy

Enterprise Level	Category of Area	General Enterprise			Thrust Enterprise		
		Term of Subsidy (In Year)	%age of subsidy	Annual Maximum Limit of Subsidy	Term of Subsidy (In Year)	%age of subsidy	Annual Maximum Limit of Subsidy
Micro	Group 1	6	45	20	6	50	25
	Group 2	7	50	25	7	55	30
	Group 3	8	55	30	8	60	35
Small	Group 1	6	45	30	6	50	35
	Group 2	7	50	35	7	55	40
	Group 3	8	55	40	8	60	45
Medium	Group 1	6	45	40	6	50	45
	Group 2	7	50	45	7	55	50
	Group 3	8	55	50	8	60	55

#### 4.2.3 Electricity Duty Exemption

Area	Maximum Subsidy Duration (Full exemption) From the date of commencement of commercial production.	
	General Enterprise	Thrust Enterprise
Group-1	Up to 6 years	Up to 7 years
Group-2	Up to 8 years	Up to 9 years
Group-3	Up to 10 years	Up to 11 years

New established eligible MSME service enterprises shall be granted an exemption from payment of electricity duty as prescribed above.

However, In cases of expansion or diversification, enterprises shall be eligible for electricity duty exemption for the aforesaid period in proportion to the additional investment made in plant, machinery, and equipment for such expansion/diversification, relative to the total investment in plant, machinery, and equipment/apparatus (including existing as well as expansion/diversification investment).

For phased production or service activities, the phase-wise ratio may be determined in accordance with the time limit prescribed under Para 17 of Annexure-1. However, the exemption period shall be reckoned from the date of commencement of the first production or service activity after expansion/diversification.

#### 4.2.4 Exemption from Stamp Duty

Complete exemption for the establishment of new eligible MSME or diversification of existing enterprises in following cases:

- a) On deeds executed for the purchase / lease of land, sheds, buildings and on deeds related to land lease (excluding land for mining leases)

- b) On deeds executed, relating to loans advances for up to three years from the date of loan sanction by banks / financial institutions.

#### 4.2.5 Margin Money Subsidy

Margin money subsidy of up to 25% of capital cost of ₹ 10 Crore, with a maximum limit of ₹ 100 Lakh for new micro and small enterprises.

#### 4.2.6 Transport subsidy (Only for Export Enterprises)

**Assistance equal to 50% of actual freight expenses** (excluding government fees and taxes) will be provided for transporting manufactured products (excluding mining materials) from the place of manufacture to the port or airport for export.

**The maximum annual limit will be ₹ 60 Lakh, available for up to 5 years.**

#### 4.2.7 Concession / Discount on Land Premium for Entrepreneurs from Scheduled Caste / Tribe in Industrial Areas

For MSME enterprises

- **100% Land Premium Exemption for establishing** MSME industrial & service enterprises and Land Rent at ₹1 per acre annually in industrial areas

- **Plot Reservation:**

Up to **25% plots** reserved in **Group-1 & Group-2**

Up to **50% plots** reserved in **Group-3**

Reservation available in industrial areas developed by State Govt./CSIDC

### 4.3 Chhattisgarh Startup Package (Chapter D-3):

#### 4.3.1 Definition of Startup:

Fulfilment of following conditions are necessary to be recognized as startup.

- (i) The unit must hold a **valid startup certificate** issued by the DPIIT under the Ministry of Commerce and Industry, Government of India.
- (ii) The unit's turnover must not exceed ₹ **25 Crore** in case of manufacturing unit and ₹ **10 Crore** in case of service activities, in any FY from the date of incorporation / registration.
- (iii) The unit should engage in **innovation / improvement** of existing technology / simplification of existing processes and works in strengthening the economy.
- (iv) The unit must **not be included in the list of ineligible enterprises** or core enterprises / services in Industrial Policy.
- (v) The unit should **not have been created through the division** or reconstruction of an existing business.
- (vi) The unit should **not have completed 10 years or more** from the date of its incorporation / registration.

### 4.3.2 Financial Subsidies:

#### 4.3.2.1 Assistance from Corpus Fund:

- Corpus fund of ₹ **50 Crore** will be separately created by the state government to promote recognized startups units established in the state.
- Startup units will receive ₹ **5 Lakh** in the form of seed funding, based on recommendation from the incubation center.
- Further, assistance of ₹ **3 Lakh** will be provided for operations, after 6 months of the start of production / service activity.
- Furthermore, assistance of ₹ **3 Lakh** will be provided for continuous operations and development, after 18 months of the start of production / service activity.

#### 4.3.2.2 Credit Risk Fund:

Credit risk fund of ₹ **50 Crore** will be separately created by the state government to promote recognized startups units established in the state.

#### 4.3.2.3 Rent subsidy:

Rent subsidy of **40% of monthly rent paid**, up to a maximum of ₹ **15,000 per month**, for 3 years from the date of issuance of acknowledgement, if the startup unit is established in a rented building / incubation center.

#### 4.3.2.4 Stamp Duty Exemption

- 1) 100% exemption from stamp duty on the purchase of land / leased land, minimum 5-year of lease.
- 2) Exemption from stamp duty on term loans for up to three years.

#### 4.3.2.5 Project Report Subsidy

1% of approved fixed capital investment, maximum up to ₹ **5 Lakh**

#### 4.3.2.6 Quality Certification Subsidy

80% of expenses incurred, maximum up to ₹ **10 Lakh**

#### 4.3.2.7 Technical Patent Subsidy

50% of expenses incurred, maximum up to ₹ **10 Lakh**

#### 4.3.2.8 Technology Purchase Subsidy

50% of expenses incurred, maximum up to ₹ **10 Lakh**

- **10% additional subsidies and a one-year extension on exemptions** for Entrepreneurs from SC/ST, Women Entrepreneurs, retired ex-servicemen of the Indian Army who are resident of the state, persons/families affected by Naxalism, and persons with disabilities.

- In addition to benefit under startup package, startups will also be eligible for other subsidies, exemptions and concessions provided under the policy.
- If a startup avails of benefits under this package, it will not be eligible to receive benefits of a similar nature from the state government. Similarly, if a start-up receives benefit of similar nature from the Government of India, it will not be eligible for similar benefits from the state government. **(NO DUAL BENEFIT)**

#### 4.4 **Special Package for Closed and Sick Enterprises (Chapter D-4)**

To revive industrial activity and utilise sunk investments productively, IDP 2024-30 provides a special rehabilitation package for closed and sick enterprises. Key provisions:

##### **4.4.1 Package for Re-operation of Closed Industries / Rehabilitation of Sick Industries:**

##### **4.4.1.1 Following exemptions will be provided upon the purchase of any declared closed /sick industry:**

- 100% stamp duty exemption
- 100% registration fees exemption
- In case of industries established in industrial areas, land transfer fee @5% of land premium will be charged

##### **4.4.1.2 Benefit of not used / partially used exemptions:**

The purchaser of closed / sick industry will be provided with the subsidies / exemptions which has not been used or partially used by the closed industry during the operation of the industry.

These include Interest subsidy, Fixed Capital Investment Subsidy, Reimbursement of Net SGST, Exemption from Electricity Duty, Exemption from Mandi Tax, Project report subsidy, Quality Certification subsidy, Technical Patent subsidy, technology purchase subsidy, Employment subsidy, Transport subsidy, Reimbursement of Training stipend, EPF Reimbursement.

##### **3.4.1.3 Facility to pay in installment will be provided for payment of outstanding dues of a declared sick / closed industry.**

#### 4.5 **Women Entrepreneur Provisions**

Women entrepreneurs receive special focus throughout IDP 2024-30, recognising inclusive economic growth as a core goal:

- 10% additional FCIS over general category subsidy amount
- Maximum subsidy ceiling increased by 10%
- Exemptions extended for one additional year
- Women's Self-Help Groups (SHGs) recognised as a separate investor category with identical additional benefits

- Priority in allotment of CSIDC industrial plots and sheds
- Access to subsidised credit through state financial institutions
- Special mention and dedicated support in state entrepreneurship development programs and workshops

#### 4.6 **Private Industrial Zone / Park Provisions**

IDP 2024-30 actively encourages private sector participation in creating industrial infrastructure, with special provisions for private industrial parks:

Parameter	Provision for Private Industrial Parks
Minimum Land Area	15 acres (minimum) for private industrial area/park
Infrastructure Subsidy	50% of infrastructure cost (excluding land) OR Rs. 20 lakh per acre, whichever is lower
CETP Subsidy	50% of installation cost of Common Effluent/Sewerage Treatment Plant, subject to max Rs. 10 lakh/acre
Stamp Duty	100% exemption on stamp duty
Land Registration Fee	50% reimbursement of land registration fee
Land Diversion Fee	100% exemption from land conversion/diversion charges
Enterprise Incentive Bonus	Units in private industrial parks get 10% higher subsidies than block-group rate (max limit also 10% higher)
Exemption Period Bonus	Exemption period extended by one additional year for units in private parks
Plug-and-Play Infrastructure	30% of infrastructure cost (excl. land) up to Rs. 30 crores; CETP subsidy up to Rs. 5 crores
Mini-Mall with Multiplex	30% of infrastructure cost (excl. land) up to Rs. 30 crore (first unit in area only; min. Rs. 5 crore investment, 8,000 sq. Ft. carpet area)

#### 4.7 **Chhattisgarh State Logistics Policy – 2025**

The Government of Chhattisgarh has notified the Chhattisgarh State Logistics Policy, 2025 with the objective of developing the state into a major logistics hub, reducing logistics costs, attracting investments, promoting exports, enhancing warehousing capacity, and generating employment opportunities.

##### 4.7.1 **Objectives of the Policy:**

The key objectives of the policy are as follows:

- To reduce logistics costs as a percentage of the Gross State Domestic Product (GSDP) and improve competitiveness of businesses.
- To develop modern logistics and multimodal infrastructure capable of supporting industrial and commercial growth.

- iii. To increase warehousing and storage capacity and establish Chhattisgarh as a regional logistics and warehousing hub.
- iv. To attract domestic and foreign investment in logistics, warehousing, transportation and e-commerce sectors.
- v. To promote exports through development of Dry Ports, Inland Container Depots and export-oriented logistics infrastructure.
- vi. To create employment opportunities for the youth of the state through growth of the logistics sector.

#### **4.7.2 Key Logistics Infrastructure Covered:**

The policy recognizes and promotes development of the following logistics facilities:

- i. Warehouses and godowns.
- ii. Cold storage facilities.
- iii. Logistics Hubs.
- iv. Multimodal Logistics Parks.
- v. Dry Ports and Inland Container Depots (ICDs).
- vi. Air Cargo Complexes and Air Freight Stations.
- vii. Transport Hubs and Freight Stations.
- viii. Packaging and value-added logistics facilities.

#### **4.7.3 Eligibility Conditions for Investment Incentives:**

- i. Logistics service enterprises established during the policy period and covered under the Industrial Development Policy 2024-30 shall be eligible.
- ii. New units, expansion projects and modernization projects shall be eligible for incentives.
- iii. Eligible units must provide employment to local residents as under:
  - a) 100% of unskilled workers.
  - b) Minimum 70% of skilled workers.
  - c) Minimum 40% of managerial and administrative employees.

#### **4.7.4 Warehousing Incentives:**

Eligible warehouse projects may avail either Net SGST reimbursement or Capital Investment subsidy.

##### **4.7.4.1 Net SGST Reimbursement:**

Eligible warehouse projects may avail reimbursement of Net SGST paid, subject to a maximum of 75% of eligible fixed capital investment:

Development Blocks	Number of Year
Group-1	Up to 5 years
Group-2	Up to 7 years
Group-3	Up to 9 years

**4.7.4.2 Capital Investment Subsidy:**

For warehouses having minimum built-up area of 10,000 sq. ft.:

Development Blocks	% of eligible fixed capital investment	Maximum (in Rs.)
Group-1	35%	18 crores
Group-2	40%	20 crores
Group-3	45%	22 crores

**Smart Warehouses** shall be eligible for an **additional subsidy of 5%**.

**4.7.4.3 Interest Subsidy:**

Interest subsidy shall be available for MSME, on term loans obtained from approved financial institutions:

Development Block	Funds from 1 crore to 5 Crore			Funds more than 5 Crore		
	%	Maximum Amount (In lakhs)	Maximum Year	%	Maximum Amount (In lakhs)	Maximum Year
Group 1	50	35	6	50	45	9
Group 2	55	40	7	55	50	10
Group 3	60	45	8	60	55	11

**4.7.4.4 Electricity Duty Exemption: 100% Exemption**

Development Blocks	Number of Years
Group-1	6
Group-2	8
Group-3	10

**3.7.4.5 Stamp Duty Exemption:**

- i. 100% exemption on purchase/lease of land, sheds and buildings.
- ii. 100% exemption on loan and mortgage related documents for up to 3 years from loan sanction.

**4.7.5 Cold Storage Incentives:**

Eligible cold storage incentives may avail either Net SGST reimbursement or Capital Investment subsidy.

**4.7.5.1 Net SGST Reimbursement:**

Reimbursement up to maximum of 75% of eligible fixed capital investment

Development Blocks	Number of Year
Group-1	Up to 5 years
Group-2	Up to 7 years
Group-3	Up to 9 years

**4.7.5.2 Capital Investment Subsidy:**

Development Blocks	% of eligible fixed capital investment	Maximum (in Rs.)
Group-1	40%	20 crores
Group-2	45%	22 crores
Group-3	50%	25 crores

**4.7.5.3 Interest Subsidy:**

Interest subsidy shall be available for MSME, on term loans obtained from approved financial institutions:

Development Block	Funds from 1 crore to 5 Crore			Funds more than 5 Crore		
	%	Maximum Amount (In lakhs)	Maximum Year	%	Maximum Amount (In lakhs)	Maximum Year
Group 1	50	40	6	50	50	9
Group 2	55	45	7	55	55	10
Group 3	60	50	8	60	60	11

**4.7.5.4 Electricity Duty Exemption: 100% Exemption**

Development Blocks	Number of Years
Group-1	6
Group-2	8
Group-3	10

**4.7.5.5 Stamp Duty Exemption:**

- iii. 100% exemption on purchase/lease of land, sheds and buildings.
- iv. 100% exemption on loan and mortgage related documents for up to 3 years from loan sanction.

**4.7.6 Logistics Parks and Logistics Hubs:**

**4.7.6.1 Logistics Parks:**

Minimum land requirement – 15 acres. Benefits provided to Logistics Park has been provided below:

- Grant equal to 40% of **internal infrastructure** cost or ₹25 lakh per acre, whichever is lower.
- Reimbursement of 50% of **external infrastructure** expenditure, subject to maximum ₹5 Crore.
- 100% exemption from **stamp duty**.
- 50% reimbursement of **land registration charges**.
- 100% exemption from **diversion charges**.
- Units established within such logistics parks shall be eligible for additional 10% investment incentives.

#### 4.7.6.2 Logistics Hubs:

Minimum land requirement – 5 acres. Benefits provided to Logistics Hubs has been provided below:

- Infrastructure grant of **40% of eligible project cost**, subject to maximum ₹140 Crore.
- Additional exemptions relating to stamp duty, registration charges and diversion charges.
- Projects established in Bastar and Surguja divisions shall receive 10% additional subsidy.

#### 4.7.7 Dry Ports, Inland Container Depots and Cargo Terminals:

- Infrastructure development subsidy of **40% of eligible fixed capital investment**, subject to maximum ₹140 Crore.
- Reimbursement of **50% of expenditure incurred on external infrastructure**, subject to maximum ₹5 Crore.
- 100% exemption from stamp duty.
- 50% reimbursement of registration charges.
- 100% exemption from diversion charges.
- v Additional 10% subsidy for projects established in Bastar and Surguja divisions.

#### 4.7.8 Transport Hubs and Freight Stations:

Minimum land requirement – 5 acres. Benefits have been provided below:

- Infrastructure subsidy of **35% of project cost**, subject to maximum ₹5 Crore.
- 100% exemption from stamp duty.
- 50% reimbursement of registration charges.
- 100% exemption from diversion charges.

#### 4.7.9 Freight and Courier Services:

##### 4.7.9.1 Vehicle Subsidy:

- i. **Refrigerated vehicles** for cold storage projects shall be eligible for **subsidy of 50%**, maximum ₹35 Lakh per vehicle.
- ii. Vehicles purchased for logistics hubs shall be eligible for **subsidy of 50%**, maximum ₹25 Lakh per vehicle.
- iii. **Electric vehicles** shall receive an **additional 10% subsidy**.

##### 4.7.9.2 Registration and National Permit Fee Reimbursement:

- i. Vehicles **below 30 MT** capacity – **100%** reimbursement of registration and national permit fees.
- ii. Vehicles **above 30 MT capacity** – **50%** reimbursement of registration and national permit fees.

#### 4.7.10 Green Logistics Incentives:

Additional subsidy of 5% shall be provided where enterprises adopt:

- i. Secure digital logistics document exchange systems.
- ii. Scientific waste management systems.
- iii. Renewable energy-based power generation and consumption systems.

#### 4.7.11 Packaging Services:

Packaging centres engaged in export-oriented packaging activities shall be eligible for incentives, subsidies and concessions available to cold storage projects, provided **at least 70% of packaging activity relates to export products**.

#### 4.7.12 Non-Financial Incentives:

- Relaxation in building height restrictions up to 24 metres, subject to fire safety norms.
- Awards and recognition for enterprises providing high-quality logistics services.
- Regulatory reforms to facilitate 24×7 warehouse operations.

## 5. Focused Areas of the Policy

### 5.1 Infrastructure Development:

Infrastructure development is the foundational pillar of IDP 2024-30. Recognising that attractive incentives alone cannot generate investment without adequate industrial infrastructure, the policy commits to:

- Upgrading and expanding all existing approximately 56 industrial areas in the state
- Establishing new industrial areas in all development blocks based on identified demand
- CSIDC authorised to purchase private land at fair market prices to build a comprehensive Land Bank
- Industrial corridors being planned: Korba-Bilaspur-Raipur-Nagpur and Korba-Bilaspur-Raipur-Visakhapatnam
- National Industrial Corridor Development Corporation (NICDC) assistance to be sought for corridor development
- Encouraging private industrial zone development with 50% infrastructure subsidy
- Solid waste management and water/effluent treatment plants in industrial areas under PPP model
- Mandatory tree plantation in all industrial areas
- Common Facility Centres for cluster-based industries under PPP model with special private sector incentives
- Multi-story industrial buildings and sheds for micro/small enterprises to be constructed by CSIDC
- Electronic Manufacturing Cluster (EMC) already operational in Nava Raipur
- Pharmaceutical Park to be established; sector-specific industrial parks for other sectors
- Industrial Park and Industrial Land Bank Establishment Policy to be formulated separately
- Land rates for logistics parks to be rationalised and made competitive

### 5.2 Procedure for Availing Industrial Investment Incentives:

#### 5.2.1 Step-by-Step Process for MSMEs:

- I. Register your enterprise on the Udyam Registration Portal ([www.udyamregistration.gov.in](http://www.udyamregistration.gov.in)) and obtain Udyam Registration Number / Udyam Akanksha certificate.
- II. Apply through the state's Single Window Portal (integrated with National Single Window System at [www.nsws.gov.in](http://www.nsws.gov.in)). Use the unified application form with Single Sign-On credentials.
- III. Submit required documents via the online portal. Self-certification of documents is accepted wherever mandated. Documents include: business registration certificate, land ownership/lease documents, project report, bank loan sanction letter, and initial employment declaration.

- IV. The District Trade and Industries Centre (DTIC) processes MSME applications. For MSME service enterprises, a Service Activity Certificate is issued by the DTIC.
- V. Receive time-bound approval and necessary departmental permissions/NOCs through the single window.
- VI. Complete enterprise establishment, commence commercial production, and obtain the Production Commencement Certificate from the competent authority.
- VII. File online claims for each incentive (FCIS, SGST reimbursement, interest subsidy, etc.) through the designated departmental portal. The process is being made contactless wherever possible.
- VIII. Maintain required employment records (especially local employment compliance) and CSR coordination documentation.
- IX. Regular monitoring through district-level reviews (Collector) and state-level reviews (Head of Department) ensures timely disbursement.

### 5.2.2 For Large and Mega Enterprises

- I. File Industrial Entrepreneurs Memorandum (IEM) / Letter of Intent or obtain Industrial Licence as required.
- II. Submit investment proposal to the State Investment Promotion Board (SIPB) through the single-window system.
- III. SIPB coordinates with all relevant departments for integrated permission/approval processing within stipulated time frames.
- IV. For mega investments, the Ministerial Sub-Committee (chaired by the Chief Minister) reviews the proposal and may offer additional bespoke incentives beyond standard policy provisions.
- V. For special sector enterprises (C-1 to C-9), apply under the relevant sector-specific package to avail enhanced benefits.
- VI. Upon commencement of production, obtain Production Certificate and begin claiming applicable incentives.

### 5.2.3 Single Window System: How It Works

- State Investment Promotion Board (SIPB) is the nodal single-window body
- Fully integrated with National Single Window System (NSWS) via NIC and CHiPS
- All departmental permissions, approvals, NOCs, and licences through one portal
- Self-certification of required documents accepted wherever mandated
- Stipulated time frames for each type of approval; automatic escalation on breach
- Regular reviews: Chief Secretary-chaired high-level committee at state level, District Collector-chaired reviews at district level
- Dedicated departmental website section for resolving issues of existing enterprises
- Process being made completely contactless (No Physical Contact) wherever possible

## 6. Export Promotion Measures

### 6.1 Export Facilitation Framework

IDP 2024-30 explicitly recognises export promotion as a critical driver of industrial competitiveness. For the first time, the policy introduces a comprehensive export facilitation framework that goes beyond mere incentives to build export infrastructure and institutional support:

#### 6.1.1 Foreign Trade Assistance Centre

A Foreign Trade Assistance Centre is being established in Raipur in collaboration with the Indian Institute of Foreign Trade (IIFT), Kolkata. This centre will assist in selection of new export-worthy products, support exporters in completing export formalities, provide export market intelligence and advisory, and facilitate linkage with national and international buyers.

#### 6.1.2 Dry Port / Inland Container Depot, Nava Raipur

The Dry Port / Inland Container Depot (ICD) in Nava Raipur is being made fully operational through coordination between GOI departments and state agencies. This infrastructure enables customs clearance within the state, provides container stuffing/de-stuffing facilities, and is connected to rail and road networks for onward movement to seaports - directly addressing the competitive disadvantage of being a landlocked state.

#### 6.1.3 Transportation Subsidy for Exporters

Under Serial No. 17 of the incentive facilities list (Section 12.5), enterprises exporting manufactured goods receive a Transportation Subsidy on costs incurred for moving products from the factory/unit to the port or ICD. This directly reduces the cost disadvantage of being located inland and makes Chhattisgarh-made products more competitive in global markets.

#### 6.1.4 Export Product Development and Market Linkage

- State is building capacity to manufacture import-substitution goods - reducing imports and enabling future exports
- Targeting export of locally manufactured goods to 7 neighbouring states as the first export market
- Buyer-Seller Meets organised for traders, institutions, and stakeholders in export activities
- State enterprises facilitated to participate in national and international trade fairs and exhibitions
- Dialogue with Central Government public sector undertakings to source materials from Chhattisgarh producers

Export Measure	Details	Implementing Body
Transportation Subsidy	Subsidy on factory-to-port transport costs for exported goods	Dept. of Commerce & Industries
Foreign Trade Assistance Centre	IIFT Kolkata partnership; export advisory and formality support	Dept. of Commerce / IIFT
Dry Port / ICD, Nava Raipur	In-state customs clearance; container depot infrastructure	GOI + State departments jointly
Trade Fair Participation	Support for MSMEs and large enterprises to participate in national/ international exhibitions	CSIDC / DTICs
Buyer-Seller Meets	Platform connecting exporters and buyers for trade facilitation	Dept. of Commerce & Industries
Export Product Identification	State-level exercise identifying export potential of locally manufactured products	DTICs / State agencies
GeM Portal Integration	Startups and MSMEs encouraged to use Government e-Marketplace for public procurement	DTICs / MSME Dept.
Import Substitution Drive	Developing capacity to manufacture products currently imported from outside the state	Industry Dept. / CSIDC

## 7. Who Can Participate and Target Beneficiaries

### 7.1 Eligible Participants

Participant Type	Eligibility Criteria	Applicable Policy Provisions
Indian Resident Entrepreneurs (General)	Valid business registration; Udyam registration for MSMEs	All chapters based on enterprise size and sector
Non-Resident Indians (NRIs)	NRI status as per applicable laws; investment from outside India	Enhanced 10% additional benefits as special investor category
Foreign Direct Investors (FDIs)	As per FDI policy of Government of India	Enhanced 10% additional benefits; special investor category
SC/ST Entrepreneurs	Valid caste certificate from competent authority	Chapter D-1: 10% additional subsidy + priority allotment
Women Entrepreneurs	Enterprise majority-owned or managed by women	10% additional subsidy; priority in CSIDC allotment
Third Gender Entrepreneurs	Valid identity documentation	10% additional subsidy; special category
Retired Ex-Servicemen / Police / Paramilitary / Agniveers	Retirement/discharge certificate from Armed Forces, Police, Paramilitary, Agnipath scheme	10% additional subsidy; employment subsidy benefits
Differently Abled Entrepreneurs	Valid disability certificate of 40%+ disability	10% additional subsidy; employment subsidy
Individuals Affected by Naxalism	Certificate from competent district authority	Enhanced benefits; social inclusion provisions
Surrendered Naxalites	Government certification of surrender and rehabilitation	Enhanced benefits; social integration support
Farmer Producer Organisations (FPOs)	Valid FPO registration in the state	Special investor category; 10% additional benefits
Women's SHG Entrepreneurs	Valid SHG registration in Chhattisgarh	10% additional subsidy; special category
DPIIT / State Recognised Startups	Valid startup recognition certificate	Chapter D-3 Startup Package; incubation support
Existing Enterprises (Expansion)	Udyam registration; acknowledgement for expansion activity	Same incentives as new units for expansion investment
Enterprise Acquirers (NCLT / SARFAESI)	Court order or financial institution acquisition process	Chapter D-4: New unit status for rehabilitation

## 7.2 **Non-Financial Support Provisions**

### 7.2.1 **Skill Development and Employment Linkage:**

- ITIs and polytechnic institutes to align curricula with local enterprise needs through industry-institution coordination
- New ITIs and polytechnic institutes to be established wherever demand exists
- Stipend/training allowance subsidy for employees receiving skill training in newly established units in the state
- Govt's Entrepreneurship Development Institute Centre being established in Chhattisgarh
- Workshops and short-term training programs continuously organised for entrepreneurs and youth across the state

### 7.2.2 **Incubation and Innovation Support**

- More incubation centres to be established across the state
- Technical education institutions (engineering colleges, polytechnics, ITIs) encouraged to set up their own incubators
- Linkage with national incubation networks under Startup India and DPIIT
- R&D laboratory establishment encouraged: eligible enterprises receive land and facilities equivalent to small enterprises
- Technology adoption supported through Technology Purchase Subsidy for all eligible enterprise sizes

### 7.2.3 **Marketing and Procurement Support**

- MSME Public Procurement Policy to be effectively implemented in Central PSUs located within Chhattisgarh
- MSE Facilitation Council for timely resolution of delayed payment disputes with buyers
- State enterprises facilitated to participate in national and international trade fairs and exhibitions
- GeM portal access and training for startups and MSMEs
- DTICs to coordinate material procurement requirements of Central PSUs with state MSME suppliers
- Procurement rules enforced to ensure micro and small enterprise products are prioritised in state government purchases

## 8. Relevant Links and Key Contacts

### 8.1 Key Departments and Implementing Bodies

Organisation / Authority	Role Under IDP 2024-30	Contact Information
Department of Commerce & Industries, Govt. of Chhattisgarh	Primary nodal department for policy formulation, oversight, and implementation	Room No. M-2/1, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur   Ph: 0771-2221201, 2510222
CSIDC Ltd. (Chhattisgarh State Industrial Development Corporation)	Industrial land allotment, industrial area development, Land Bank management, infrastructure development	CSIDC House, 1st Floor, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur 492006   Ph: 0771-6621000
State Investment Promotion Board (SIPB)	Single-window facilitation; large enterprise investment processing; integrated approvals	Through Dept. of Commerce & Industries portal; state EoDB system
CHiPS (Chhattisgarh Infotech & Biotech Promotion Society)	Online EoDB portal; IT infrastructure for investment facilitation; NSWS integration	State IT agency; linked to national and state EoDB platforms
District Trade & Industries Centres (DTICs)	MSME registration support; incentive applications; Service Activity Certificates; local investment facilitation	One in each district of Chhattisgarh; contact local district administration
Commerce Minister's Office	Policy-level guidance; ministerial escalation for major investment proposals"	Shri Lakhan Lal Dewangan   Ph: 0771-2221201   lakhandewangan00@gmail.com
Chief Minister's Office	Chairperson, Ministerial Sub-Committee for Mega Investments; highest decision-making authority	Mantralaya, Mahanadi Bhawan, Nava Raipur 492882   Ph: 0771-2221000, 22210001   emeg@nic.in
CSIDC Chairman	Head of CSIDC operations; industrial area and Land Bank policy decisions	Rajiv Agrawal   CSIDC House, 1st Floor, Udyog Bhawan, Ring Road No. 1, Raipur   Ph: 0771-6621000

### 8.2 Key Online Portals and Resources

Portal / Resource	Purpose	URL / Reference
National Single Window System (NSWS)	Central portal for all investment approvals and permissions	<a href="http://www.nsws.gov.in">www.nsws.gov.in</a>
Udyam Registration Portal	MSME registration (mandatory for MSME incentive eligibility)	<a href="http://www.udyamregistration.gov.in">www.udyamregistration.gov.in</a>

Portal / Resource	Purpose	URL / Reference
Government e-Marketplace (GeM)	Public procurement portal for MSMEs and startups	<a href="http://www.gem.gov.in">www.gem.gov.in</a>
Startup India Portal (DPIIT)	Startup recognition, Startup India benefits and resources	<a href="http://www.startupindia.gov.in">www.startupindia.gov.in</a>
Chhattisgarh Industrial Policy (Official)	Full IDP 2024-30 document; notifications; amendments	Dept. of Commerce & Industries, Govt. of Chhattisgarh official website
EoDB Portal (CHiPS)	Ease of Doing Business; online approvals and permissions	State portal maintained by CHiPS (state IT agency)
CSIDC Official Website	Industrial plot availability; land bank; industrial area details	CSIDC official website
PLI Schemes Portal (DPIIT)	Production-Linked Incentive Scheme details for applicable sectors	DPIIT / Ministry websites for respective PLI sectors

## 9. Alignment with Central Government Initiatives

Central Government Initiative	How IDP 2024-30 Aligns and Complements
Make in India	Provides state-level manufacturing incentives that enhance competitiveness of local production.
Startup India (DPIIT)	Chapter D-3 Startup Package directly supports DPIIT-recognised startups. Incubation infrastructure, seed funding linkage, GeM portal access, and GoI startup benefits are all interconnected.
Digital India	Dedicated packages for IT (C-6), ITES/Data Centre (C-7), AI/Robotics (C-5), and GCC (C-8). Electronic Manufacturing Cluster (EMC) in Nava Raipur as infrastructure hub. CHiPS ensures digital delivery of services.
MSME Development (MSMED Act 2006/2020)	Adopts 2020 MSME definitions; MSME Public Procurement Policy enforcement; MSE Facilitation Council; full 22+ incentive menu for MSMEs including margin money, project report, and quality subsidies
Aatmanirbhar Bharat	Promoting local manufacturing across all sectors
DPIIT Ease of Doing Business Reforms	Single-window system integration with NSWS; self-certification accepted; time-bound approvals mandated; contactless incentive disbursement process; regular EoDB monitoring
National Logistics Policy	Dry Port / ICD in Nava Raipur; cold storage and logistics hub subsidies under IDP 2024-30; rationalised logistics park land rates; transportation subsidy for exporters
National Green Energy Mission	Solar energy incentives (C-3/B-3), green hydrogen plants (C-3), compressed bio-gas (C-3), mini hydel power - all covered with dedicated industry incentives under IDP 2024-30
Skill India / Pradhan Mantri Kaushal Vikas Yojana	Training expense reimbursement for MSME thrust sectors and IT industry; ITI/polytechnic alignment with enterprise needs; Entrepreneurship Development Institute Centre being set up in state
PM Gati Shakti / Industrial Corridors	Korba-Bilaspur-Raipur-Nagpur and Raipur-Visakhapatnam industrial corridors being planned with NICDC assistance; private industrial park development incentivised under IDP 2024-30

## 10. Frequently Asked Questions (FAQs)

### Q1. Are there any special provisions for women entrepreneurs?

Yes. Women entrepreneurs are explicitly recognised as a special investor category under IDP 2024-30. They receive: (a) 10% additional Fixed Capital Investment Subsidy over and above the general category FCIS amount; (b) the maximum subsidy ceiling is increased by 10%; and (c) all exemptions are extended for one additional year. Women's Self-Help Groups (SHGs) form a separate investor category with identical additional benefits. Additionally, women entrepreneurs receive priority allotment of CSIDC industrial plots and sheds, access to subsidised credit through state financial institutions, and dedicated support through state entrepreneurship programs. The Udyam Kranti Yojana also provides institutional loans and state subsidies specifically to support women starting their own enterprises.”),

### Q3. What are the State's export promotion measures?

Chhattisgarh has introduced a multi-pronged export facilitation framework under IDP 2024-30:

- (i) A Foreign Trade Assistance Centre is being established in Raipur in collaboration with IIFT Kolkata for export product selection, formality support, and market intelligence.
- (ii) The Dry Port / Inland Container Depot (ICD) in Nava Raipur is being made fully operational for in-state customs clearance, directly reducing export costs.
- (iii) Transportation Subsidy is provided to exporting enterprises for transport from factory to port/ICD under the standard incentives menu.
- (iv) Buyer-Seller Meets are organised for exporters, traders, and buyers.
- (v) State enterprises are facilitated to participate in national and international trade fairs.
- (vi) Import substitution production is being systematically promoted to reduce import dependence and build export capability over time.

### Q4. What funding or financial assistance is available for entrepreneurs?

IDP 2024-30 provides a comprehensive package of 22+ financial incentives: Fixed Capital Investment Subsidy (FCIS) - the flagship subsidy linked to investment amount and location; Net SGST Reimbursement for multiple years; Interest Subsidy on term loans from approved financial institutions; Margin Money Subsidy for micro/small first-time entrepreneurs; Project Report Preparation Subsidy (50% of cost); Quality Certification Subsidy; Technology Purchase Subsidy; Technical Patent Subsidy; Employment Subsidy; Environmental Project Subsidy; Transportation Subsidy for exporters; Electricity Duty Exemption; Stamp Duty Exemption; Mandi Fee Exemption (agro/food/NTFP sectors); Land Diversion Fee Exemption; CSIDC Land Premium Exemption; Registration Fee Reimbursement; and SME Stock Exchange Listing Reimbursement. The new Udyam Kranti Yojana additionally provides unemployed youth with institutional loans and state-funded subsidy and interest subsidy for starting enterprises.”),

### Q5. How can startups and MSMEs benefit from incubation and innovation support?

The Startup Package (Chapter D-3) provides access to state-supported incubation centres, seed funding linkages, and mentoring from industry associations and academic institutions.

Technical education institutions are being encouraged to set up their own incubators. The Govt's Entrepreneurship Development Institute Centre is being established in the state. MSMEs can access Startup India benefits, GeM portal procurement, MSME Public Procurement Policy provisions, and national trade fair participation. The state is also building more incubation centres across districts. For innovation, R&D laboratories established by enterprises receive land and facilities equivalent to small enterprises. The Technology Purchase Subsidy helps MSMEs adopt modern technology, while the Technical Patent Subsidy encourages intellectual property creation.”),

**Q6. Are there tax exemptions or financial relaxations under this policy?**

Yes. The policy provides a comprehensive set of exemptions and relaxations, including:

- Net SGST (State Goods and Services Tax) Reimbursement for defined number of years based on investment and location
- Stamp Duty: Full exemption on purchase and registration of land and buildings for enterprise use
- Electricity Duty: Full exemption for a specified period from commencement of commercial production
- Mandi Fees: Full exemption for agro-processing, food processing, NTFP processing, and bio-ethanol/bio-gas enterprises
- Land Use Change / Diversion Fee: Full exemption for enterprises requiring conversion of land use
- Land Premium: Exemption or concession on CSIDC industrial area land allotment premium
- CSIDC Service Charges: Concession on service charges for land allotment outside industrial areas (Land Bank)
- Registration Fee: Reimbursement of enterprise registration costs
- SME Stock Exchange Listing: Reimbursement of expenses incurred in listing on SME exchange

**Q7. What is the process to apply for these schemes or benefits?**

The application process is:

- (1) Register on Udyam Portal and obtain Udyam Registration Number.
- (2) Apply through the National Single Window System (nsws.gov.in) integrated with state portal (CHiPS).
- (3) Submit required documents - self-certification is accepted for most.
- (4) DTIC processes MSME applications; SIPB handles large enterprise proposals.
- (5) Time-bound approvals are mandatory.
- (6) After establishment and commencement of production, obtain Production Certificate.

- (7) File online claims for each incentive through the departmental portal. The entire process is being made contactless. For special sector enterprises (C-1 to C-9), apply under the specific sector chapter. For mega investments, the Ministerial Sub-Committee can be approached for bespoke packages.

**Q8. Which nodal agency / department implements this policy?**

The Department of Commerce and Industries, Government of Chhattisgarh is the primary nodal department responsible for policy formulation, oversight, and implementation. The Chhattisgarh State Industrial Development Corporation Limited (CSIDC) handles industrial infrastructure, land allotment, and Land Bank management. The State Investment Promotion Board (SIPB) functions as the single-window investment facilitation body. At the district level, the District Trade and Industries Centres (DTICs) serve as the primary contact point for entrepreneurs, handling MSME registrations, Service Activity Certificates, and incentive application processing.”),

**Q9. Who are the key contact persons for assistance?**

Authority / Contact	Details
Commerce and Industries Minister	Shri Lakhan Lal Dewangan   Ph: 0771-2221201   lakhandewangan00@gmail.com
Department of Commerce & Industries	Room No. M-2/1, Ministry, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur   Ph: 0771-2221201, 2510222
CSIDC Chairman	Rajiv Agrawal   CSIDC House, 1st Floor, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur 492006   Ph: 0771-6621000   rajiv_23f@yahoo.com
Chief Minister’s Office	Mantralaya, Mahanadi Bhawan, Nava Raipur 492882   Ph: 0771-2221000, 22210001   emeg@nic.in
District Trade & Industries Centre	Available in each district; contact respective district administration for DTIC location and officer details
National Single Window System	www.nsws.gov.in   Helpline: As listed on DPIIT/NSWS portal

**Q10. How does this policy align with Central Government initiatives?**

IDP 2024-30 is explicitly designed as a complementary and additive layer to Gol national schemes.

Key alignments:

- (i) Startup India - Chapter D-3 Startup Package integrates with DPIIT startup recognition.
- (ii) Digital India - comprehensive IT/ITES/AI/GCC packages and the EMC in Nava Raipur.
- (iii) Aatmanirbhar Bharat - Defence/Aerospace package (C-9) and import substitution drive.
- (iv) DPIIT EoDB Reforms - NSWS integration and contactless approvals.
- (v) National Logistics Policy - ICD/Dry Port and cold chain infrastructure. The policy’s vision of ‘Amrit Kaal: Chhattisgarh @ 2047’ directly mirrors India’s national goal of becoming a Developed Nation by 2047.

## 11. Summary Tables

### 11.1 Incentive Availability by Enterprise Type:

Incentive / Facility	Micro	Small	Medium
Net SGST Reimbursement	Yes	Yes	Yes
Fixed Capital Investment Subsidy	Yes (Highest %)	Yes (High %)	Yes (Moderate %)
Interest Subsidy	Yes	Yes	Yes
Electricity Duty Exemption	Yes	Yes	Yes
Stamp Duty Exemption	Yes	Yes	Yes
Mandi Fee Exemption (Agro/Food)	Yes	Yes	Yes
Land Diversion Fee Exemption	Yes	Yes	Yes
Project Report Subsidy	Yes	Yes	No
Quality Certification Subsidy	Yes	Yes	Yes
Technical Patent Subsidy	Yes	Yes	Yes
Technology Purchase Subsidy	Yes	Yes	Yes
Margin Money Subsidy	Yes	Yes	No
Employment Multiplier Bonus	N/A	N/A	If 100+ jobs
Environmental Project Subsidy	Yes	Yes	Yes
Transportation Subsidy (Export)	Yes	Yes	Yes
SME Stock Exchange Listing	Yes	Yes	No
Training Expense Reimbursement	Yes (Thrust/IT)	Yes (Thrust/IT)	No
Anchor Investor Bonus	No	No	No

### 11.2 Special Investor Category Benefits Summary

Investor Category	Additional FCIS	Max Limit Increase	Extra Exemption Period
General Category	Base rate (0% additional)	Base ceiling	Base duration
SC / ST Entrepreneurs	+10% on FCIS amount	+10% on max limit	+1 year on all exemptions
NRI / FDI / Export Investors / Foreign Technology	+10% on FCIS amount	+10% on max limit	+1 year on all exemptions
Women Entrepreneurs / Third Gender	+10% on FCIS amount	+10% on max limit	+1 year on all exemptions
Ex-Servicemen / Agniveers / Naxalism-Affected / Differently Abled	+10% on FCIS amount	+10% on max limit	+1 year on all exemptions
Women's Self-Help Groups (SHGs)	+10% on FCIS amount	+10% on max limit	+1 year on all exemptions
Farmer Producer Organisations (FPOs)	+10% on FCIS amount	+10% on max limit	+1 year on all exemptions

## 12. References:

- Industrial Development Policy 2024-30 (IDP 2024-30), Government of Chhattisgarh, Department of Commerce & Industries - updated as per notification dated 27.05.2025)
- Amendments to IDP 2024-30 dated 12<sup>th</sup> of January, 2026
- Chhattisgarh State Logistics Policy - 2025
- Ministry of MSME, Government of India - MSMED Act 2006 and 2020 Amendment Gazette Notification revising definitions of micro, small, and medium enterprises
- Companies Act, 2013 - Section 135 (CSR obligations) referenced in IDP 2024-30 clause 12.20 for mandatory CSR coordination
- Startup India Action Plan, DPIIT, Government of India - Framework for startup recognition referenced for Chapter D-3 Startup Package alignment
- National Industrial Corridor Development Corporation (NICDC) - Industrial Corridor Programme documents relevant to Chhattisgarh's Korba-Bilaspur-Raipur corridor plans
- Chhattisgarh State Solar Energy Policy 2017-27, Energy Department, Government of Chhattisgarh - Referenced in IDP 2024-30 clause 12.24"
- Chhattisgarh State Hydroelectric Project (Pump Storage-Based) Establishment Policy 2023, Energy Department, Government of Chhattisgarh - Referenced in IDP 2024-30 clauses 12.22 and 12.23
- National Single Window System (NSWS), DPIIT, Government of India - [www.nsws.gov.in](http://www.nsws.gov.in)
- Udyam Registration Portal, Ministry of MSME, Government of India - [www.udyamregistration.gov.in](http://www.udyamregistration.gov.in)
- Government e-Marketplace (GeM), Government of India - [www.gem.gov.in](http://www.gem.gov.in)

### **Development Block Categorisation (Annexure 4 of Policy)**

S. N.	District	Group-1 Development Blocks	Group-2 Development Blocks	Group-3 Development Blocks
1	Raipur	Dharsiwa	Tilda, Arang, Abhanpur	-
2	Gariyaband	-	Gariyaband, Fingeshwar	Chhura, Deobhog, Mainpur
3	Baloda Bazar-Bhatapara	Baloda Bazar-Bhatapara, Simga	Palari, Kasdol	-
4	Mahasamund	-	Mahasamund, Saraipali, Pithora	Bagbahara, Basna
5	Dhamtari	-	Dhamtari, Kurud	Magarlod, Nagri
6	Durg	Durg, Dhamdha, Patan	-	-

S. N.	District	Group-1 Development Blocks	Group-2 Development Blocks	Group-3 Development Blocks
7	Balod	-	Balod, Gundardehi, Gurur, Daundi	Daundi-Lohara
8	Bemetara	-	Bemetara, Saja, Berla, Navagarh	-
9	Rajnandgaon	-	Rajnandgaon, Dongargaon, Dongargarh	Chhuria
10	Khairagarh-Chhuikhadan-Gandai	-	Khairagarh, Chhuikhadan	-
11	Mohla-Manpur-Ambagarh Chowki	-	-	Ambagarh Chowki, Manpur, Mohla
12	Kabirdham	-	Kawardha, Bodla, Sahaspur, Lohara	Pandariya
13	Bilaspur	-	Bilha, Takhatpur, Masturi, Kota	-
14	Mungeli	-	Mungeli, Pathariya, Lormi	-
15	Gaurela-Pendra-Marwahi	-	Pendra Road, Pendra	Marwahi
16	Raigarh	Raigarh	Kharsiya, Tamnar, Gharghoda, Pusaur, Dharamjaigarh, Lailunga	-
17	Sarangarh-Bilaigarh	-	Sarangarh, Baramkela	Bilaigarh
18	Janjgir-Champa	Akaltara	Bamhanidih, Navagarh, Baloda, Pamgarh	-
19	Sakti	-	Sakti, Jaijaipur, Malkharoda, Dabhra	-
20	Korba	Korba	Katghora	Pali, Kartala, Podi-Uproda
21	Surguja	-	Ambikapur	Lundra, Lakhanpur, Sitapur, Batauli, Udaipur, Mainpat
22	Surajpur	-	Surajpur	Pratappur, Premnagar, Bhaiyathan, Odagi, Ramanujnagar

S. N.	District	Group-1 Development Blocks	Group-2 Development Blocks	Group-3 Development Blocks
23	Balrampur	-	-	Balrampur, Kusmi, Rajpur, Ramchandrapur, Shankargarh, Wadraf Nagar
24	Jashpur	-	-	Jashpur, Pathalgaon, Kunkuri, Bagicha, Duldula, Manora, Kansabel, Farsabaha
25	Koriya	-	-	Baikunthpur, Sonhat
26	Manendragarh-Chirmiri-Bharatpur	-	-	Manendragarh, Bharatpur, Khadgavan
27	Bastar	-	Jagdapur	Bakavand, Bastanar, Darbha, Lohandiguda, Bastar, Tokapal
28	Dantewada	-	-	Dantewada, Gidam, Katekalyan, Kuakonda
29	Sukma	-	-	Konta, Chhindgarh, Sukma
30	Kanker	-	Kanker, Charama	Antagarh, Bhanupratappur, Durgkondal, Narharpur, Koilibeda
31	Kondagaon	-	Kondagaon	Keshkal, Baderajpur, Makdi, Farasgaon
32	Bijapur	-	-	Bijapur, Bhairamgarh, Bhopalpattanam, Usur
33	Narayanpur	-	-	Narayanpur, Orchha

**List of Ineligible Enterprises for the Entire State**

1. Alcohol distillery and alcohol-based beverage manufacturing (excluding alcohol production based on non-timber forest produce).
2. Saw Mill (Sawmill).
3. Polythene bags and disposable plastic products prohibited by the Government of India/State Government.
4. Enterprises related to Pan Masala, Gutkha, Betel Nut (Supari) and tobacco.
5. Slaughterhouse (Butchery).
6. Packaged Drinking Water.
7. Coal and Coke Briquettes, Coal Screening, Coal Washery.
8. Lime manufacturing, Lime Powder, Lime Chips, Dolomite Powder.

9. All types of mineral powders, slag grinding.
10. Asbestos and asbestos-based enterprises.
11. Leather Tannery.
12. Sponge Iron, Integrated Steel Plant, Thermal Power Generation Units  
(Restricted to the following blocks only).

Sl. No.	Name of District	Name of Block
1.	Bilaspur	Bilha
2.	Raipur	Dharsiwa

13. Stone Crusher/Grit Manufacturing (only for development blocks in Group-1 and 2).
14. Rice Mill, Parboiling and Fortified Rice Kernel (FRK) (only for development blocks of Group 1 & 2).
15. Repacking of all types of products.
16. Any other enterprises notified by the State Government.

Note: If an ineligible enterprise is established along with another category of enterprise, the investment made in the ineligible product will be deducted from the total project investment and the remaining investment will be eligible for industrial investment incentives.

### **List of Eligible Service Category Enterprises**

After the implementation of the Logistics Policy 2025, investment incentives under this category will be available under the Logistics Policy. Logistics units that have already availed stamp duty exemption for land/loans under the Industrial Development Policy 2024-30 before 21/07/2025 will have the option to choose between the Industrial Development Policy 2024-30 or the Logistics Policy 2025. The choice of option must be submitted to the concerned District Trade and Industry Centre within a maximum of 3 months from the date of publication of this amendment in the Official Gazette. The option once chosen will be final and irreversible.

#### **A. Logistics Service Sector**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	Packaging Service	25
2	Transportation Service	50
3	Warehouse	100
4	Cold Storage	150
5	Courier Service	100
6	Freight Transportation	100

**B. IT and IT-Enabled Services**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	3D/Animation/VFX Studio	10
2	Film Studio	50
3	Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Legal Process Outsourcing (LPO)	30
4	IT Consultancy	30
5	Data Processing Centre	25
6	Artificial Intelligence related Research and Development	10
7	Establishment of computer-based testing infrastructure	50 (excluding cost of land)
8	E-commerce and App-based Aggregator	50 (excluding cost of land)

**C. Engineering Services**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	Automobile Repair and Service Centers	Group-1: 50 Group-2: 30 Group-3: 10
2	General Engineering and Fabrication Service (for Group-2 and Group-3 Development Blocks)	10
3	General Engineering and Fabrication Service (for Group-3 Development Blocks)	5
4	Repair and Maintenance of Railway Transport Equipment	25
5	Repair Service Centers for all other types of Industrial Machines	25
6	Repair Service Centers for Agricultural Equipment	10

**D. Research & Development Sector**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	NABL Certified Industrial Research and Development Lab	15
2	Industrial Testing Lab	125
3	Lab Involved in Testing Raw Materials and Finished Products	25
4	NABL accredited diagnostic center	2000 (excluding land cost); For Bastar and Surguja, 1000 (excluding land cost)

**E. Tourism, Entertainment and Other Social Service Sector**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	Amusement / Water / Adventure Park (excluding land cost)	1,500
2	Hotel, Resort and Convention Centre (excluding land cost)	3,000 (1,000 for Bastar and Surguja Divisions)
3	Museum and other Cultural Services	100
4	Eco Tourism Centre (for Group-2 and Group-3 Development Blocks)	100
5	Health and Wellness Centre including Allopathic, AYUSH, Naturopathy or Integrated Hospitals/Centres with minimum 50 beds (excluding land cost)	500
6	Home Stay Services within 20 km of Bastar & Surguja Divisions and Protected Wildlife Areas (excluding land cost)	5
7	Working Women Hostel (excluding land cost)	500
8	Centre of Excellence (CoE)	500
9	Establishment of Facilities for Adventure Tourism Activities	25

Those who have availed stamp duty exemption for hotels, resorts and convention centers under the Industrial Development Policy 2024-30 before the date of publication of this amendment in the Official Gazette, or whose project has been granted in-principle approval by the State Level Committee, their eligibility shall be as per the limits mentioned before this amendment.

**F. Business Service Centre**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	Hallmark Certification Service Centre	10
2	Printing, Digital Printing and 3D Printing Job Work (excluding land cost)	15
3	Charging Station Service Centre for Electric Vehicles (excluding land cost)	25
4	Power Laundries	25
5	Machine-Operated Seed Grading Services	5

**G. Environment Conservation Related Services**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	e-Waste Management	5
2	Common Effluent Treatment Plant	100
3	Hazardous and Other Waste Disposal / Management	50

**H. Sports, Education and Training Services**

S.N.	Service Name	Minimum Fixed Capital Investment (₹ in Lakh)
1	Sports and Recreational Center	500
2	Residential Sports Academy	500 (200 for Bastar and Surguja Divisions)
3	Private Training Centres in sectors such as textile, apparel, footwear, toys, furniture and others specified by the State Government	25
4	Establishment of a campus with minimum capacity of 1,000 students in state by a private educational institution included in NIRF Top 100 Universities, only the first 10 educational institution outside Bastar and Surguja Divisions.	5,000
5	Establishment of a campus with minimum capacity of 1,000 students in Chhattisgarh by a foreign university included in QS World University Rankings Top 500	5,000
6	CBSE-recognized Schools (Class 1 to 12) with minimum capacity of 500 students in unserved urban areas or within 10 km of non-urban block headquarters (excluding land cost)	500





## **The Institute of Chartered Accountants of India**

(Set up by an Act of Parliament)

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