

**Government of Odisha**  
**MSME Department**

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**NOTIFICATION**

No. MSME-IP-MISC-0027-2023 2502 MSME, Bhubaneswar, the 31 March, 2023

**OPERATIONAL GUIDELINES FOR EXERCISING OPTION BY MIGRATED INDUSTRIAL UNIT UNDER ODISHA MSME DEVELOPMENT POLICY- 2022**

[Reference: Clause 6(c) of Eligibility and Sl. No. 21 of Annexure-I of  
Odisha MSME Development Policy, 2022]  
(Effective from 30.11.2022)

- 1. Policy Provisions:** Clause 6 (c) of Odisha MSME Development Policy' 2022 states as follows.

"Migrated Industrial units shall be eligible for incentives provided in this policy subject to the specific conditions."

Sl. No. 21 of Annexure-I of Odisha MSME Development Policy, 2022 states as follows.

**"Migrated Industrial Unit"** means an industrial unit which has commenced fixed capital investment but not gone into production before the effective date of this policy and will have the option to be treated as New Industrial Unit under this policy provided that it goes into production within three years from the effective date and it will surrender and /or refund the incentives availed, if any, under earlier IPRs and MSMED policy. Provided also that such option shall be exercised in the prescribed form provided in the Operational Guidelines and submitted within 180 days from the "Effective Date". Once the option is exercised, it shall be final and irrevocable."

- 2. Terms and Expressions:** Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Odisha MSME Development Policy, 2022.
- 3. Time frame for filing option:** Migrated industrial unit shall exercise the option within **180 days** from the effective date of the Odisha MSME Development Policy, 2022. However, delayed exercise of option upto 180 days from the date of issue of this Operational Guideline can be condoned on case to case basis. Application for condonation of delay shall be examined by the General Manager (DIC) and forwarded with comments to Director of Industries (Odisha), who shall send the same with comments to MSME Department for an appropriate decision by the Empowered Committee.
- 4. Procedure:**
- 4.1** Industrial unit satisfying the definition shall file application in the prescribed form appended to this operational guideline at Annexure -'A' along with self-attested copies of all relevant documents as mentioned in the Checklist at Annexure -'B' to the General Manager (DIC) concerned.
- 4.2** On receipt of application with copies of relevant documents, acknowledgement as prescribed at Annexure-'C' shall be issued to the applicant by the General Manager (DIC) on the day of receipt. The General Manager (DIC) may also authorize any of his officers for this purpose.



- 4.3** General Manager (DIC) shall then examine the eligibility and if eligible, shall prepare a report in the format prescribed at Annexure -'D' within **7 working days** of receipt of application.
- 4.4** General Manager (DIC) shall then take appropriate decision at his/her level to approve / reject the applications of units where investment in P&M of the unit is INR 10 crore or less.
- 4.5** Where investment in Plant & Machinery is above INR 10 crore and upto INR 50 crore, General Manager (DIC) shall forward the applications, alongwith his/her inspection report, to Director of Industries(Odisha) who shall then take appropriate decision to approve or reject the applications.
- 5. Surrender and / or refund of the incentives availed:** General Manager(DIC) shall advise the applicant unit for surrender and/or refund of the incentives availed, if any, under earlier IPR(s)/other policies without interest and furnish copies of documents in support of the same within **15 working days** from the date of issue of the advice letter.
- 6. Communication of Approval / Rejection:** Considering the facts available in the application, inspection report and confirmation about surrender and/or refund of the incentives availed, if any, under earlier IPR(s)/other policies; General Manager (DIC)/Director of Industries(Odisha) as the case may be, may issue certificate, in the format prescribed at Annexure-'E', in favour of the applicant unit as "Migrated Industrial Unit" so as to be treated as New industrial Unit under Odisha MSME Development Policy-2022 within **15 working days** of receipt of confirmation on surrender and/or refund of the incentives availed.
- In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit within **30 working days** of receipt of application by General Manager (DIC)/ Director of Industries (Odisha), as the case may be, in the format prescribed at Annexure-'F'.
- 7. Condition:** If the activity of the "Migrated industrial Unit" falls under the negative list of Odisha MSME Development Policy-2022, the enterprise shall not be eligible for fiscal incentives as prescribed in the Odisha MSME Development Policy-2022.
- 8. Miscellaneous:**
- 8.1** Each applicant industrial unit shall give an undertaking to the effect that it shall go into commercial production within three years from the effective date of notification of Odisha MSME Development Policy-2022 failing which it shall refund all the financial benefits/incentives already availed by it along with penal interest @ 18% per annum.
- 8.2** Documents once submitted by the applicant for obtaining Production Certificate/ any other incentives to General Manager (DIC) need not be submitted again.

This operational guideline has been concurred in by Finance Department vide OSWAS file No.MSME-IP-MISC-0027-2023.



Saswat Mishra, IAS 31.03.2023

Principal Secretary to Government  
MSME Department

Date:

Memo No. 2503/MSME Dated 31-03-2023

Copy forwarded to Principal Secretary (Industries Department)/MD (IPICOL) /MD (IDCO)/Director of Industries (Odisha)/All Revenue Divisional Commissioners/All Collectors/All GM (DICs) /All Section of MSME Department/Guard File (5 copies) for information and necessary action.

*Alballe*  
31.3.2023

Additional Secretary to Government

Memo No. 2504/MSME Dated 31-03-2023

Copy forwarded to all Industries Associations for information and necessary action.

*Alballe*  
31.3.2023

Additional Secretary to Government



**Annexure-A**

**APPLICATION FOR EXERCISING OPTION BY MIGRATED INDUSTRIAL UNIT TO BE  
TREATED AS NEW INDUSTRIAL UNIT UNDER ODISHA MSME DEVELOPMENT POLICY  
- 2022**

*Application received incomplete in any respect or after 180 days from the date of issue of this  
OG shall be liable for rejection  
(Strike out whichever is not applicable)*

From: \_\_\_\_\_

To \_\_\_\_\_

General Manager,  
District Industries Centre, \_\_\_\_\_

Sub: Exercising option by "Migrated industrial Unit" to be treated as New industrial Unit under  
Odisha MSME Development Policy – 2022

Madam/ Sir,

In accordance with the provisions laid down for Migrated industrial Unit in Odisha MSME Development Policy - 2022 and operational guidelines, option is hereby submitted to be treated as New industrial unit under Odisha MSME Development Policy – 2022.

1	Name, mobile number, email ID, detailed address of the unit		
2	Address of the registered office		
3	Investment/Proposed investment in Plant and Machinery (Rs.)		
4	Type of organization (Proprietorship, partnership, cooperative, private limited, public limited)		
5	Name of the Proprietor/ Managing Partner/ Managing Director/ Authorised Signatory		
6	Udyam Registration Number		
7	Entrepreneurs Identification Number (EIN)/ Production Certificate (PC) No. and date		
8	Date of first fixed capital investment i.e. land/ building / plant & machinery/ balancing equipment		
9	Date of commencement of Production/ Activity (estimated)		
10	Proposed items of production/ Activity		
	Sl. No.	Item	Quantity (Unit)      Value (Rs)
11	Capital Investment (Rs)		As per DPR      Actual Expenditure incurred (till date)
	a)	Land & Land development	
	b)	Building & Civil construction	



	c)	Plant & Machinery					
	d)	Electrification and Electrical installations					
	e)	Other fixed assets of permanent nature					
	f)	Margin Money for Working Capital					
	<b>Total</b>						
12	<b>Means of Finance</b>						
	Internal Sources (Rs)						
	Details of the Financial Institution (F.I)						
		Name of the F.I.	Loan applied for (Rs)	Loan availed (Rs)	Date of sanction		
	i.	Term Loan					
	ii.	Working Capital					
13	Details of incentives availed, if any under earlier IPRs/ Policies		Sl. No.	Incentives	Quantum/ Value	Period	Remarks
			1				
			2				
			3				
14	Present implementation status						
15	Whether the project needs clearance from Pollution Control Board (If yes, mention status of clearances)					Yes/No	

I, Sri /Smt. /Ms. \_\_\_\_\_ s/w/d/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/s. \_\_\_\_\_ (name of the industrial unit) certify that the information furnished as above is true and correct to the best of my knowledge and belief. I agree that once the option is exercised, it shall be final and irrevocable. I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha MSME Development Policy-2022 and its operational guidelines. I also undertake to surrender and /or refund the incentives availed (specifying the quantum, value, period & IPR applicability) under earlier IPRs/policies within 15 days from the date of issue of the advice letter by DIC.

I further undertake that I shall repay the amount of incentives received with penal interest @ 18% per annum if the information furnished by me is found to be false/ incorrect / misleading or there has been suppression of facts / materials by me or if the unit fails to go into commercial production within three years from the effective date of notification of Odisha MSME Development Policy-2022.

Copies of relevant documents in support of information / facts furnished above are enclosed here with.

Signature of the Proprietor / Managing Partner/  
Managing Director / Authorized Signatory in full and behalf of

Date-

M/s. \_\_\_\_\_

List of documents

- 1.
- 2.
- 3.



**Annexure -B****CHECK LIST**

(Strike out whichever is not applicable)

(Copies of documents to be attached with the application attested by Proprietor / Managing Partner/ Managing Director / Authorized Signatory)

1	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person
2	Certificate of registration under Indian Partnership Act-1932 / Societies Registration Act-1860 / Certificate of incorporation (Memorandum of Association & Article of Association) under Company Act-1956
3	Udyam Registration Number
4	Entrepreneurs Identification Number (EIN)/ Production Certificate (PC)
5	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery/ balancing equipment
6	Loan sanction order of Bank/FI (if any)
7	Documents in support of incentives availed, if any under earlier IPRs/ policies

**Annexure-C****Acknowledgement**

(Strike out whichever is not applicable)

Received the application for EXERCISING OPTION BY "MIGRATED INDUSTRIAL UNIT" TO BE TREATED AS NEW INDUSTRIAL UNIT Under ODISHA MSME DEVELOPMENT POLICY -2022 along with documents mentioned below from M/s. \_\_\_\_\_ on dt. \_\_\_\_\_.

Signature of GM, DIC with date





### Inspection Report

(Strike out whichever is not applicable)

1	Name & designation of the inspecting officer		
2	Name & detailed address of the unit (location)		
	Udyam Registration Number		
3	EIN/PCNumber and date		
4	Name of Proprietor / Managing Partner / Managing Director/ Authorized Representative present during inspection / Joint inspection		
5	Date of first fixed capital investment	Fixed capital investment has been made for the first time for establishment of the project on dt. _____	
6	Name of Financial institution (Bank / FI - Specify the Branch)		
7	Amount of loan availed		
8	Capital investment (Rs.)	As per DPR	Actual expenditure incurred (till the date of inspection)
	a) Land & Land development		
	b) Building & Civil construction		
	c) Plant & Machinery		
	d) Electrification and Electrical installations		
	e) Other fixed assets of permanent nature		
	f) Margin Money for Working Capital		
9	I / We have physically verified the implementation status of the project and found that the unit has acquired fixed assets of cost of value as indicated above.		
10	It is verified that the applicant unit has availed following incentives. (Specify the quantum, value, period & IPR/Policy applicability) 1. 2. 3. 4.		
11	Remark(s)		
12	Suggestions 1. 2. 3.		

Date-

Signature of GM, DIC



**Annexure – E**

OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA / GENERAL MANAGER,  
DIC \_\_\_\_\_

**Certificate**

[Under provisions of Clause 6(c) of Eligibility and Sl.No.21 of Annexure-I of ODISHA MSMED  
POLICY' 2022)

(Strike out whichever is not applicable)

No. \_\_\_\_\_ Dt. \_\_\_\_\_

This is to certify that-

(A) M/s. \_\_\_\_\_ bearing Udyam Registration No./Entrepreneurs  
Identification Number (EIN)/Production Certificate No. \_\_\_\_\_ Dt.  
\_\_\_\_\_ has commenced first fixed capital investment on dt.  
\_\_\_\_\_ but not gone into commercial production before 30<sup>th</sup> November  
2022 (Effective Date) is treated as New Industrial Unit under ODISHA MSMED POLICY-2022  
provided that it goes into commercial production within three years from the effective date.

(B) It has surrendered and / or refunded the incentives availed under earlier IPRs/ Policies.

(C) Option exercised is final and irrevocable.

(D) The industrial unit shall be eligible for incentives provided in ODISHA MSMED POLICY-2022  
subject to the specific conditions stipulated in the policy

Or, It shall not be eligible for fiscal incentives under ODISHA MSMED POLICY 2022, as the  
activity of the "Migrated industrial Unit" fall within the Negative list of the Policy.

Signature of Director of Industries / G.M, DIC \_\_\_\_\_  
with date \_\_\_\_\_.





OFFICE OF THE DIRECTOR OF INDUSTRIES, ODISHA / GENERAL MANAGER, DIC\_\_\_\_\_

No.\_\_\_\_\_ Dt.\_\_\_\_\_

(Strike out whichever is not applicable)

This is to inform that –

The application of M/s. \_\_\_\_\_ bearing Entrepreneurs Identification Number/Production Certificate No. \_\_\_\_\_ Dt. \_\_\_\_\_ who has exercised option on dt. \_\_\_\_\_ as Migrated Industrial Unit to be treated as new industrial unit under the provisions of ODISHA MSMED POLICY-2022 is rejected due to following reasons.

(Specify the reasons)

- 1.
- 2.
- 3.
- 4.

Signature of Director of Industries / G.M,DIC\_\_\_\_\_ with date\_\_\_\_\_.

