

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Make in India – PLI booster for Manufacturing Sector -

Updates as on 13 April 2021

Issue- 18



Production Linked Incentive (PLI) Scheme

News update as on 13 April 2021

S.No.	Department/Ministry	News
1	Ministry of Electronics and Information Technology	<p><u>India look set to seize laptop manufacturing opportunity</u></p> <p><u>PLI scheme for IT hardware: Deadline to file application extended to April 30</u></p>
2	Department of Promotion of Industry and Internal Trade	<p><u>PLI schemes worth ₹10,738 cr for solar PV and white goods approved by Cabinet</u></p> <p><u>PLI scheme for air conditioners, LED lights to boost local manufacturing, say experts</u></p> <p><u>PLI scheme for white goods to strengthen 'Aatmanirbhar Bharat' movement: PM Modi</u></p>
3	Department of Pharmaceuticals	<p><u>FICCI recommends PLI-like scheme to ramp-up vaccine production</u></p>

News update as on 13 April 2021

S.No.	Department/Ministry	News
4	Ministry of Food Processing Industries	<p><u>Cabinet okays Rs 10,900 cr PLI for food processing units under 4 buckets</u></p> <p><u>PLI scheme for food processing industry well received by companies: Govt</u></p>
5	Ministry of New and Renewable Energy	<p><u>Cabinet Approves ₹ 4,500 Crore PLI Scheme To Boost Solar Equipment Manufacturing</u></p>
6	Department of Telecom	<p><u>Telecom PLI guidelines: DoT will shortlist firms based on competitive investment</u></p> <p><u>DoT likely to issue guidelines for telecom PLI within week</u></p>

Status of Production-Linked Incentive Schemes (PLI)

In the **Union Budget 2021-22**, presented on 1st February 2021, the Finance Minister announced an outlay of **INR 1.97 Lakh Crores** for the **Production-Linked Incentive (PLI) Schemes for 13 key sectors**, to create national manufacturing champions and generate employment opportunities for the country's youth. This means that minimum production in India as a result of PLI Schemes is expected to be over **US\$ 500 billion** in 5 years.

PLI Schemes are a **cornerstone of the Government's push for achieving an Atmanirbhar Bharat**. The objective is to **make domestic manufacturing globally competitive** and to **create global Champions in manufacturing**. The strategy behind schemes is to offer **companies incentives on incremental sales from products manufactured in India**, over the base year. They have been specifically designed to **boost domestic manufacturing in sunrise and strategic sectors**, curb cheaper imports and **reduce import bills**, improve **cost competitiveness** of domestically manufactured goods, and enhance domestic capacity and exports.

The **first three PLI Schemes** were approved earlier in March, 2020 and these were followed by another **10 New PLI Schemes** in November, 2020. Of these, the previous three Schemes have been notified, and six of the ten New Schemes have also been approved by the Cabinet as below:

- i. Electronic/Technology Products – **MeitY** (notified on 3 March 2021)
- ii. Pharmaceuticals drugs – **D/o Pharmaceuticals** (notified on 3 March 2021)
- iii. Telecom & Networking Products - **D/o Telecommunications** (notified on 24 Feb 2021)
- iv. Food Products - **Ministry of Food Processing Industries**
- v. White Goods (ACs & LED) – **DPIIT**
- vi. High Efficiency Solar PV Modules - **MNRE**

Another four Schemes are in process of obtaining Cabinet approval as below:

- i. Automobiles & Auto Components – **D/o Heavy Industry**
- ii. Advance Chemistry Cell (ACC) Battery – **D/o Heavy Industry**
- iii. Textile Products: MMF segment and technical textiles – **M/o Textiles**
- iv. Specialty Steel - **M/o Steel**

Read more

<https://pib.gov.in/PressReleasePage.aspx?PRID=1710134>

Cabinet approves Production Linked Incentive Scheme for Food Processing Industry

Implementation strategy and targets:

- The scheme will be rolled out on All India basis.
- The scheme shall be implemented through a Project Management Agency (PMA).
- The PMA would be responsible for appraisal of applications/ proposals, verification of eligibility for support, scrutiny of claims eligible for disbursement of incentive.
- The incentive under the scheme would be paid for six years ending 2026-27. The incentive payable for a particular year will be due for payment in the following year. The duration of the scheme will be six years i.e. 2021-22 to 2026-27.
- The scheme is "fund-limited", i.e. cost shall be restricted to the approved amount. The maximum incentive payable to each beneficiary shall be fixed in advance at the time of approval of that beneficiary. Regardless of achievement/ performance, this maximum shall not be exceeded.
- The implementation of the scheme would facilitate expansion of processing capacity to generate processed food output of Rs 33,494 crore and create employment for nearly 2.5 lakh persons by the year 2026-27.

Implementation of the Scheme:

- The Scheme would be monitored at Centre by the Empowered Group of Secretaries chaired by the Cabinet Secretary
- Ministry of Food Processing Industries would approve selection of applicants for coverage under the scheme, sanction and release of funds as incentives.
- The Ministry will prepare Annual Action Plan covering various activities for implementation of the scheme.
- A third party evaluation and mid-term review mechanism would be built in the programme.

National Portal & MIS:

- A National level portal would be set-up wherein the applicant enterprise could apply to participate in the Scheme.
- All the scheme activities would be undertaken on the National portal.

Convergence Framework

- Under Pradhan Mantri Kisan Sampada Yojana (PMKSY) implemented by MoFPI, small and medium food processing enterprises are supported in terms of strengthening of supply chain infrastructure, expansion of processing capacities, augmenting availability of industrial plots, facilitating skill development, R&D, provision of testing facilities etc.
- A number of schemes implemented by other Ministries/ Departments viz Departments of Agriculture Co-operation & Farmers' Welfare, Animal Husbandry & Dairying, Fisheries, Promotion of Industry and Internal Trade, Commerce etc have direct or indirect bearing on the growth of food processing sector.
- The Applicants covered under the proposed scheme will be permitted for availing services, wherever feasible, under other schemes. Towards that end, it has been envisaged that coverage under the PLI Scheme will not affect eligibility under any other scheme and vice versa.

Background:

- The food processing sector in India encompasses manufacturing enterprises in all the segments from micro to large industries.
- India is having competitive advantage in terms of resource endowment, large domestic market and scope for promoting value added products.
- Achieving full potential of this sector would require Indian companies to improve their competitive strength vis-a-vis their global counterpart in term of scale of output, productivity, value addition and their linkages with the global value chain.

Read more

<https://pib.gov.in/PressReleasePage.aspx?PRID=1708691>

Cabinet approves Production Linked Incentive Scheme for White Goods (Air Conditioners and LED Lights)

Taking another important step towards the vision of 'Atmanirbhar Bharat', the Union Cabinet, chaired by the Prime Minister, Shri Narendra Modi, approved the Production Linked Incentive (PLI) Scheme for White Goods (Air Conditioners and LED Lights) with a budgetary outlay of Rs. 6,238 crore.

The prime objective of the PLI scheme is to make manufacturing in India globally competitive by removing sectoral disabilities, creating economies of scale and ensuring efficiencies. It is designed to create complete component ecosystem in India and make India an integral part of the global supply chains. The scheme is expected to attract global investments, generate large scale employment opportunities and enhance exports substantially.

The PLI Scheme for White Goods shall extend an incentive of 4% to 6% on incremental sales of goods manufactured in India for a period of five years to companies engaged in manufacturing of Air Conditioners and LED Lights. Different segments have been earmarked for different types of components separately to specifically target global investments into desired areas. Selection of companies for the Scheme shall be done so as to incentivize manufacturing of components or sub-assemblies which are not manufactured in India presently with sufficient capacity. Mere assembly of finished goods shall not be incentivized.

Companies meeting the pre-qualification criteria for different target segments will be eligible to participate in the Scheme. Incentives shall be open to companies making brown field or green field Investments. Thresholds of cumulative incremental investment and incremental sales of manufactured goods over the base year would have to be met for claiming incentives.

An entity availing benefits under any other PLI Scheme of Govt. India will not be eligible under this scheme for the same products but the entity may take benefits under other applicable schemes of Govt. of India or schemes of State governments. The Scheme will be implemented as a pan India scheme and is not specific to any location, area or segment of population. A number of global and domestic companies, including a number of MSMEs are likely to benefit from the Scheme.

The Scheme is expected to be instrumental in achieving growth rates that are much higher than existing ones for AC and LED industries, develop complete component ecosystems in India and create global champions manufacturing in India. They will have to meet the compulsory BIS and BEE Quality standards for sales into domestic market and applicable standards for global markets. It will also lead to investments in innovation and research and development and upgradation of technology.

It is estimated that over the period of five years, the PLI Scheme will lead to incremental investment of Rs. 7,920 Crore, incremental Production worth Rs. 1,68,000 Crore, exports worth Rs 64,400 Crore, earn direct and indirect revenues of Rs 49,300 crore and create additional four lakh direct and indirect employment opportunities.

Read more

<https://pib.gov.in/PressReleasePage.aspx?PRID=1710116>

Cabinet approves Production Linked Incentive scheme 'National Programme on High Efficiency Solar PV Modules'

The Cabinet, chaired by Prime Minister Shri Narendra Modi, has approved the Ministry of New & Renewable Energy's proposal for implementation of the Production Linked Incentive (PLI) Scheme 'National Programme on High Efficiency Solar PV (Photo Voltaic) Modules' for achieving manufacturing capacity of Giga Watt (GW) scale in high efficiency solar PV modules with an outlay of Rs.4,500 crore.

Solar capacity addition presently depends largely upon imported solar PV cells and modules as the domestic manufacturing industry has limited operational capacities of solar PV cells and modules. The National Programme on High Efficiency Solar PV Modules will reduce import dependence in a strategic sector like electricity. It will also support the Atmanirbhar Bharat initiative.

Solar PV manufacturers will be selected through a transparent competitive bidding process. PLI will be disbursed for 5 years post commissioning of solar PV manufacturing plants, on sales of high efficiency solar PV modules. Manufacturers will be rewarded for higher efficiencies of solar PV modules and also for sourcing their material from the domestic market. Thus, the PLI amount will increase with increased module efficiency and increased local value addition.

The outcomes/ benefits expected from the scheme are as follows:

- i. Additional 10,000 MW capacity of integrated solar PV manufacturing plants,
- ii. Direct investment of around Rs.17,200 crore in solar PV manufacturing projects
- iii. Demand of Rs.17,500 crore over 5 years for 'Balance of Materials',
- iv. Direct employment of about 30,000 and Indirect employment of about 1,20,000 persons,
- v. Import substitution of around Rs.17,500 crore every year, and
- vi. Impetus to Research & Development to achieve higher efficiency in solar PV modules.

Read more

<https://pib.gov.in/PressReleasePage.aspx?PRID=1710113>

Approved applicants of PLI scheme for Key Starting Materials (KSMs)/ Drug Intermediates and APIs

Approved applications of PLI Scheme for KSM/API/DI –Target IV –Remaining 95 applications

S.No.	Name of Eligible Product	Name of the Applicants	Committed production capacity (in MT)	Committed Investment (Rs. in crore)
1	Valsartan	Honour Lab Limited	300	26.88
2	Losartan	Anasia Lab Private Limited	400	29.12
3	Levofloxacin	Hetero Drugs Limited	230	9.00
4		Chemex Global	115	20.00
5		Surya Life Sciences Limited	230	20.00
6	Sulfadiazine	Andhra Organics Limited	360	38.70
7	Ciprofloxacin	Sreepathi Pharmaceuticals Limited	900	16.05
8	Ofloxacin	Sreepathi Pharmaceuticals Limited	300	16.05
9		Global Pharma Healthcare Private Limited	200	16.49
10	Telmisartan	Andhra Organics Limited	360	40.00
11	Diclofenac Sodium	Kreative Actives Private Limited	350	20.74
12		Amoli Organics Private Limited	175	6.56
13		Vapi Care Pharma Private Limited	525	21.00
14	Levetiracetam	Honour Lab Limited	840	31.36
15	Carbidopa	Hetero Drugs Limited	16	18.00
16	Levodopa	Hetero Drugs Limited	40	18.75

Read more

<https://pib.gov.in/PressReleasePage.aspx?PRID=1711482>

The Government has decided to re-invite applications for the uncovered/ under-covered products in the PLI Schemes for Bulk Drugs and Medical Devices for utilizing the approved outlay

Session on PLI Schemes on 5 March 2021

On 5 March 2021, webinar happened on PLI Schemes which was attended by the Honourable Prime Minister Narendra Modi and various industry leaders and we attended as well. Attached are the screenshots.

आत्मनिर्भर भारत

Auto & Auto Components	
Aspiration	Key Points for Discussion
<p>2X Growth in Exports by 25-26</p> <ul style="list-style-type: none"> - USD 30Bn (Auto Comp) - USD 19Bn (Auto OEM) <p>Localization target</p> <ul style="list-style-type: none"> - 2-4% in 0 to 2 yr - 15-20% in 2-5 yr 	<ul style="list-style-type: none"> ▪ Incentivize investments in Technology and Innovation to attain global competitiveness ▪ Inclusivity of MSME ▪ Regulation roadmap to encourage and allow localization for domestic consumption ▪ Base year for eligibility criteria should be FY 19-20 instead of FY 18-19 as currently envisaged ▪ FTA to support export ▪ All OEMs to support localization even at a small cost in initial years

Advanced Chemistry Cells Battery

आत्मनिर्भर भारत

Aspiration	Key Points for Discussion
<p>50 GWH capacity in 5 years</p>	<ul style="list-style-type: none"> ▪ Ensure demand catches up with supply ▪ Keep provision for new / emerging technologies ▪ Pragmatic approach for value addition ▪ Support localisation of other EV systems <ul style="list-style-type: none"> ○ 65% cost of EV, is powertrain ○ 35% of powertrain cost is cells ○ Need rapid localisation of remaining 65%

Solar PV Modules

आत्मनिर्भर भारत

Aspiration	Key Points for Discussion
<p>With Ingot and Wafer manufacturing in India, Domestic value add to increase to ~55% from current ~14-25%</p> <p>Import content in module to be brought down to ~30% from current ~70%</p>	<ul style="list-style-type: none"> ▪ Increase Capital Outlay ▪ Exclude Polysilicon production from the current PLI scheme. (Poly-silicon manufacturing requires a minimum of 10 GW/annum offtake to justify the investment). <ul style="list-style-type: none"> ○ This will incentivize manufacturing of ingots/wafers/cells which is the immediate bottleneck and needs to be addressed on priority ▪ Create a separate scheme for Next Generation technologies (With efficiencies from 25% to 29%. This could leap-frog the country to technology and cost leadership in the PV supply chain ▪ Consider a manufacturing park for PV

Session on PLI Schemes on 5 March 2021

Specialty Steel

Viewing Shipra Joshi's applic...

Aspiration	Key Points for Discussion
<p>Production increase by 130% to 40 mn tonnes</p> <p>Export increase by 250% to 5.7 mn tonnes</p> <p>Import down by 80% to 0.8 mn tonnes</p> <p>Investment of ~ Rs. 44,000 cr.</p>	<ul style="list-style-type: none"> ▪ Considering long investment cycles in steel industry, existing investment which are not commissioned and facilities in the pipeline should be permitted for inclusion ▪ Cumulative investment, including upstream investment and that in JVs & MOUs should be included ▪ Consultation of steel industry with downstream user industries

Smartphones



What Defines Success.

- Make smartphones and components India's ranking export.
- Shift GVCs to India and create Global Indian champions. Build scale.
- Build R&D, design and local ecosystem to increase value addition.
- Reach NPE targets of \$190 bn production.

Key Policy Interventions

- PLI companies can only succeed with their supply chains. Enable both.
- FY 2020-21 was unprecedented. PLI needs to adjust to this reality.
- A clear policy approach on how to shift and build the component eco system.
- Global markets are uncertain and competitive. Respond with alacrity.

IT Hardware

Viewing NIC's screen



What Defines Success.

- Add \$30 bn to GDP, forex saving of \$30 bn, tax rev of \$3 bn.
- Add 4 lakh direct and indirect new jobs.
- Reach 25% of global volumes. Reduce import dependence.

Key Policy Interventions

- Beyond the 4 year PLI, plan long term policies to address disabilities.
- Match reduction in PLI incentives with ecosystem development at scale.
- Reward R&D and credit companies for local value addition.

Telecom Network Equipment



What Defines Success.

- Expand domestic manufacturing to \$15 bn. Add 80,000 new jobs.
- Capture 8% global market. Expand exports 5 times to \$6 bn.
- Achieve import substitution worth \$10 bn.
- Create ecosystem for component manufacturing and finished goods.

Key Policy Interventions

- Review incentive caps. Production can be accelerated.
- Evaluate the concept of "Deemed Exports" to qualify as local supplier to Govt.
- R&D as capital investment should follow standard accounting principles.
- Simplify customs procedures for imports/exports. Reduce uncertainty.

White Goods

Viewing NIC's screen



What Defines Success.

- Create a \$14 bn industry.
- Expand domestic manufacturing to capture a large global share.
- Expand local value addition from 25% to 75%.
- Add scale, competitiveness and skilled jobs.

Key Policy Interventions

- Fully assess and respond to import policies for Gas filled ACs.
- Strategic and calibrated implementation of concurrent PMP.
- Review GST regime to boost domestic demand in the short term.

Session on PLI Schemes on 5 March 2021

PHARMACEUTICALS

SUGGESTIONS



Key recommendations for consideration

- i. Selection Criteria to include: R&D expenditure; Track record (USFDA/EMA/CDSCO approved plants); Investment in mfg. operations in India
- ii. "Other drugs as approved" mentioned in Category 1 and 3 should include all products approved by CDSCO and regulatory agencies such as USFDA, EMA, PMDA
- iii. Private sector representative in technical committee
- iv. Greenfield and Brownfield investment to be considered
- v. Maximum number of APIs may be included under category 2
- vi. CDMO industry may be considered to be included
- vii. Need for transparent and seamless regulatory system. Need for single regulator in place of multiple regulators

Other Recommendations

- i. Need to harmonize our regulations with global standards.
- ii. Consider joining ICH as a member
- iii. Need to develop bilateral relations in pharmaceutical sector with countries (e.g USA) in the present scenario when countries are thinking of becoming self reliant.

FOOD PRODUCTS

SUGGESTIONS



- Need to define 'Ready to Eat' and 'Ready to Cook'.
- Definition based on HSN code may create confusion.
- Inclusive definitions w.r.t. categories laid down for wide coverage; inclusion of ethnic sweets under 'Ready to Eat' segment
- Formulations of Simple Rules pertaining to Brand Support and PLI in consultation with industry
- Re-looking the laid down financial targets for downward revision to avail incentives under PLI and tenure of the scheme

- Preference to PLI participants for institutional supplies viz., to Army, Railways may be considered for increasing scale and size
- Exhibition and Promotion of Indian Cuisine through the 'Incredible India' campaign and food festivals across the globe to build brand value
- Facilitation required in removal of Tariff and non-tariff barriers in highly regulated markets like China, Russia, EU to further promote exports
- Inclusion of spends under social media campaigns
- Scheme period may be increased from 5 years to 15-20 years

TEXTILES

SUGGESTIONS



- Out of 7 MITRA parks, at least 2 parks may be focused on ESG
- Aligning MITRA parks with PLI scheme may be considered
- The limits of investment and incremental turnover may be relaxed
- Need to create an India specific sustainable index
- Need to resolve the inverted duty structure in MMF value chain
- Targets to be achieved may be relaxed

Extension of PLI scheme for Large Scale Electronics Manufacturing

Read more

https://www.meity.gov.in/writereaddata/files/OM_Second%20Round%20of%20PLI%20Scheme.pdf

Last date – **31 March 2021**

Cabinet approves Production Linked Incentive Scheme for Pharmaceuticals

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1700433>

Gazette Notification-

<https://pharmaceuticals.gov.in/PLI.Scheme.Pharmaceuticals>

Approved applicants of PLI scheme for Key Starting Materials (KSMs)/ Drug Intermediates and APIs - Target IV

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1704143>

Approved applicants of PLI scheme for Key Starting Materials (KSMs)/ Drug Intermediates and APIs- Target II & III

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1701048>

Cabinet approves Production Linked Incentive (PLI) Scheme for IT Hardware Products

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1700425>

Last date – 30 April 2021

Cabinet approves Production Linked Incentive (PLI) Scheme for Telecom Sector

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1698664>

Start date- 1 April 2021

Approved applicants of PLI scheme for Medical Devices

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1697065>

Approved applicants of PLI scheme for Key Starting Materials (KSMs)/ Drug Intermediates and APIs

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1691185>

‘Specialty Steel’ included under the Production Linked Incentive (PLI) scheme

Read more

<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1696702>

Seminar with TSTMA on *Overview of PLI and other Schemes for Textile Sector*

We have recently done a Seminar with Telangana Spinning and Textile Mills Association (TSTMA) on “*Overview of PLI and other Schemes for Textile Sector*”



In case, you need the document referred in the Seminar, we can mail it to you.



Make in India – PLI booster for Manufacturing Sector for Export Sales

The Union Cabinet has given in-principle approval to Production Linked Incentive (PLI) scheme for 10 more sectors in order to boost domestic manufacturing and cut down on import bills for a total financial outlay of estimated USD 20 billion (INR 145,980 crore).

During March 2020, the Central Government introduced the PLI scheme for mobile manufacturing as well as pharmaceutical ingredients and medical devices for a financial outlay of INR 51,311 Crores.

However, unlike the previous schemes brought to boost domestic manufacturing, the proposed PLI schemes for identified sectors is going to provide all sops and benefits only if the organizations are able to have incremental export sales every year for the next five years.



About PLI Scheme

Under the PLI Scheme, financial incentives shall be given like existing PLI schemes, the new sectors could also see the government offering them sops and bonuses for incremental export sales done through units both old and new units.

The objective is to make India more compliant with our WTO (World Trade Organization) commitments and also make it non-discriminatory and neutral with respect to domestic sales and exports.

Key objectives:

- To make Indian manufacturers Globally competitive
- Attract investment in the areas of core competency and cutting-edge technology
- Ensure efficiencies
- Economies of Scale
- Enhance Exports
- Make India an integral part of global supply chain

About PLI Scheme

Key features:

- Available to identified sectors and products
- To be implemented by concerned Ministry/Department
- Financial outlay only to an extent of overall financial limits prescribed
- Greenfield project only could be allowed
- Minimum or committed investment to be made
- Both existing and new unit could be eligible
- Incremental exports sales is only eligible
- Final proposal for individual sectors to be appraised by Expenditure Finance Committee (EFC) and approved by Union Cabinet
- Unutilised fund of one Ministry can be used by other Ministry
- Any new sector require fresh approval of Union Cabinet

Detailed notifications and guidelines will be issued by respective Ministry/Department about the scheme, process and application and other aspects.

Sector wise product lines

S.No	Sector	Product lines	Chapter/Tariff Heading
	Pharmaceutical Drugs	Category 3: i. Repurposed Drugs ii. Auto-immune drugs, Anti-Cancer Drugs, Anti-diabetic drugs, Anti-Infective drugs, Cardiovascular Drugs, Psychotropic Drugs and Anti-retroviral drugs iii. In-vitro diagnostic devices (IVDs) iv. Phytopharmaceuticals v. Other drugs not manufactured in India vi. Other drugs as approved	28-38 28-38 3822 28-38 28-38 28-38
5	Telecom and Networking Products	i. Core Transmission Equipment ii. 4G/5G, Next generation Radio Access Network and Wireless Equipment iii. Access and Customer premises equipment (CPE), Internet of Things (IoT) Access Devices and Other Wireless Equipment iv. Enterprise Equipment: Switches, Routers	8517 85 85 85 & 8517

Sector wise product lines

S.No	Sector	Product lines	Chapter/Tariff Heading
6	Textile Products: MMG segment and technical textiles	i. Man-Made Fiber Segment	55
		ii. Technical Textiles	5911
7	Food Products	i. Ready to Eat/Ready to Cook (RTE/RTC)	16-24
		ii. Marine Products	0302-0306
		iii. Fruits and Vegetables	07
		iv. Honey	04090000
		v. Desi Ghee	04059020
		vi. Mozzarella Cheese	0406
		vii. Organic Eggs and Poultry Meat	0407-0408 & 02
8	High Efficiency Solar PV Modules	Solar PVs	8541
9	White Goods (ACs and LED)	i. Air Conditioners	8415
		ii. LED	9405
10	Speciality Steel	i. Coated Steel	72
		ii. High Strength Steel	72
		iii. Steel Rails	7302
		iv. Alloy Steel Bars and Rods	7214

How DA can assist you

Identify the applicability of above fiscal incentives



Preparing list of applicable fiscal incentives including key criteria



Conduct feasibility study to identify the list of eligible product categories and pre-application discussions



Assistance in filing an application along with detailed documentation and maintain ongoing communication and coordination with government officials



Assistance in tracking process of approval and obtain final approval from relevant department



Post Approval assistance in disbursement of incentives



Support in relevant Direct & Indirect Tax structuring with respect to the proposed project

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Invest India Services

- Invest India Study
- Inception And Incorporation Relate
- Incentives, Subsidies and Grant Service
- Start-Up India and MSME Services



Indirect Tax Services

- GST Services
- Representation and Litigation Support
- Corporate Training
- SEZ/EOU/STP Services
- Customs and International Trade
- GCC VAT

Other Services

- Corporate Secretarial Services
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- Financial Advisory Services
- Accounting Advisory Services
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