

SCHEME-6

West Bengal Industrial Promotion (Assistance to Industrial Units) Scheme, 2010(IPA)

The Government of West Bengal has an incentive scheme applicable for Small Scale Industrial Units for manufacturing certain goods (listed below) in West Bengal. Financial Assistance is in form of Industrial Promotion Assistance.

Industrial Promotional Assistance's (IPA) is entitlement to a registered dealer who manufactures eligible goods in West Bengal and having a SSI Unit. The assistance/entitlement would be refund of net amount of Value Added Tax (VAT) and the Central Sales Tax (CST) paid by manufacturing unit. Units are required to submit on-line claim for refund of VAT/ CST payment on quarterly basis and required to pay their tax electronically (on-line).

The goods eligible for the above assistance and quantum of assistance are listed below:

Sl. No.	Per Centum of assistance of VAT/CST paid	Goods manufactured in West Bengal by SSI units
1	35	Television Sets
2	45	(a) Drugs and Medicines (b) G.L.S Lamps (c) Paints (d) Hosiery goods of all varieties and descriptions
3	65	(a) Electronic Audio Equipments (b) Computer (c) Edible Rice bran oil (d) Electronic telecommunication equipments (e) Vanaspati (f) Fruits and vegetable products (g) Crockery (h) Detergents (i) Utensils made of stainless steel (j) Aluminum pressure cookers and aluminum pressure pans (k) Electrical insulators manufactured from porcelain (l) Fluorescent lamp (m) Dry cell battery (n) Domestic electrical equipments (o) Electronic choke (p) Electronic fan regulator (q) Electronic display (r) Control transformer (s) Uninterrupted power supply (UPS) (t) Voltage stabilizer (u) Inverter (v) Constant voltage transformer (CVT) (w) Control Panels (x) Float-cum-Boost charger (y) Electronic drive AC/DC (z) Battery charger

Note: Renewal of the scheme and per centum of assistance of VAT/CST is reviewed and announced every year by State Government.