



GOVERNMENT OF MIZORAM
COMMERCE, INDUSTRIES, GEOLOGY & MINING DEPARTMENT

Mizoram Secretariat, MINECO
Aizawl, the 12th August, 2026

NOTIFICATION

No. B-16012/9/2025-C&I : In pursuance of Notification issued vide No. P.19020/6/2025-C&I dated 21st August, 2025 (Paragraph 8 of the Industrial and Investment Policy of Mizoram, 2025), the Governor of Mizoram is pleased to notify the "Guidelines for Implementation of the Mizoram State Incentive Subsidy under the Industrial and Investment Policy, 2025", as appended hereto, for implementation with immediate effect.

Sd/- Dr. H LIANZELA, IAS
Secretary to the Govt of Mizoram
Commerce, Industries, Geology & Mining Department

Memo. B-16012/9/2025-C&I : **Aizawl, the 12th August, 2026**

Copy to:

1. Commissioner & Secretary to the Governor of Mizoram.
2. Commissioner & Secretary to Chief Minister, Mizoram.
3. PS to Speaker//Ministers/ Deputy Speaker/Vice Chairman, State Planning Board, Mizoram Govt. Deputy Chief Whip.
4. Sr P.P.S to Chief Secretary, Govt. of Mizoram.
5. All Administrative Heads of Department.
6. Secretary, Mizoram Lokayukta/MPSC//MIC/MEC.
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(LALENGZAMI RALTE)
Under Secretary to the Govt of Mizoram
Commerce, Industries, Geology & Mining Department

**THE GUIDELINES FOR IMPLEMENTATION OF MIZORAM STATE
INCENTIVE SUBSIDY UNDER THE INDUSTRIAL AND INVESTMENT
POLICY, 2025**

In pursuance of para 8 of the Industrial and Investment Policy of Mizoram, 2025, the Governor of Mizoram is pleased to notify The Guidelines for Implementation of The Mizoram State Incentive Subsidy Under the Industrial and Investment Policy, 2025 as follows:

1. **Title:**

This Guidelines will be called The Guidelines for Implementation of Mizoram State Incentive Subsidy Under the Industrial and Investment Policy, 2025.

2. **Coverage:**

It will cover the whole state of Mizoram.

3. **Commencement and duration:**

The Guidelines will be effective from the date of publication in the Mizoram Gazette and will remain in force, unless extended, for a period of five (5) years.

4. **Definitions :**

In this Guidelines, unless the context otherwise requires,

- (a) **Captive Power Generating set** - means dedicated power facility installed by an enterprise to produce electricity for use solely in its unit to ensure uninterrupted power using fossil fuels or renewable sources.
- (b) **Commencement of Commercial Operation** – means starting of manufacture of finished products on commercial scale OR starting commercial operation in case of Service Enterprises, which is preceded by trial production and installation of complete plant and machinery and on that day the plant must be ready in all respects and all necessary licenses are obtained.
- (c) **Competent Authority** – means an authority authorised by the Government to approve plan and estimates of the MSME units.
- (d) **Department** – means Commerce, Industries, Geology & Mining Department, Government of Mizoram.
- (e) **Director of Commerce and Industries** – means Director of Commerce and Industries Department, Government of Mizoram.

- (f) **District Office** – means District Industries Centre or any other District offices under Department of Commerce and Industries Government of Mizoram.
- (g) **Effective step** – means two or more of the following steps have been taken by the unit:
 - i) that 60% or more of the capital issued for the industrial unit has been paid up.
 - ii) that at least 75% of the factory building has been constructed.
 - iii) that a firm order has been placed for plant and machinery required for the industrial unit.
- (h) **Enterprise** – means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in the manufacture or production of goods, in any manner, pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951 or engaged in providing or rendering of any service or services.
- (i) **Existing Enterprise** – means an enterprise which commences commercial operation before the commencement of the Mizoram Industrial and Investment Policy 2025.
- (j) **Government** – means Government of Mizoram.
- (k) **Guidelines** - means the Guidelines for Implementation of Mizoram State Incentive Subsidy Under the Industrial and Investment Policy, 2025.
- (l) **Industrial Area** – means Industrial estate, Industrial Growth Centre, Industrial Park or an area by whatever name it is called declared by the Government of Mizoram for Industrial area.
- (m) **Medium Enterprise** – means an enterprise where the investment in plant and machinery or equipment above twenty-five crore rupees but does not exceed one hundred twenty-five crore rupees and turnover above one hundred crore rupees but does not exceed five hundred crore rupees.
- (n) **Micro Enterprise** – means an enterprise where the investment in plant and machinery or equipment does not exceed two and half (2.5) crore rupees and turnover does not exceed ten crore rupees.
- (o) **New enterprise** – means an industrial enterprise which commences commercial operation on or after the commencement of the Mizoram Industrial and Investment Policy 2025.

- (p) **Plant and Machinery** – shall cover the cost of newly purchased industrial plant and machinery as erected at site. Relocated/Recycled/Refurbished plant and machinery is not eligible for assistance under the Scheme.
- (q) **Power and Electricity Department** – means Power and Electricity Department Government of Mizoram.
- (r) **Public Works Department** – means Public Works Department Government of Mizoram.
- (s) **Small Enterprise** – means an enterprise where the investment in plant and machinery or equipment above two and half (2.5) crore rupees but does not exceed twenty-five crore rupees and turnover above ten crore rupees but does not exceed hundred crore rupees.

5. **Eligibility:**

Unless otherwise specified under specific incentive, the following are general eligibility conditions for availing incentives available under this scheme-

- (i) It should be a new enterprise located in the state.
- (ii) It should have Udyam Registration and state registration under formalization scheme or having verified under RAMP scheme.
- (iii) It should have employment of minimum 50% Bonafide citizens of the state, directly on regular, contractual or daily basis.
- (iv) An enterprise desirous of availing incentives under this scheme shall file GST returns.
- (v) An enterprise under a negative list shall not be eligible.

6. **Negative List:**

An enterprise manufacturing the following products shall be under negative list.

- i) Tobacco and tobacco products.
- ii) Non-biodegradable plastic products below 120 microns.
- iii) Liquor excluding wine and beer permissible under the Mizoram Liquor (Prohibition) Amendment Act 2025.

7. **Packages of Incentives:**

The following incentives will be available under this scheme:

- i) **Land Development Subsidy:**

- a) Subsidy will be given to an enterprise for development of undeveloped land allotted to the unit inside the Industrial area.
- b) Subsidy will be available for new and existing Enterprises who shifted to Industrial Area from Non-Industrial Area after promulgation of this Guidelines.
- c) For claiming this subsidy site development plan and estimate should be approved by the competent authority prior to execution of any work.
- d) Field measurement shall be taken at the time of execution of works by a qualified engineer appointed or authorized by the competent authority for taking such measurement.
- e) The subsidy amount claimable is 25% of the amount spent as per actual measurement or Rs. 10 lakhs whichever is less.
- f) An enterprise should take effective steps within twelve (12) months from the date of allotment of plot.
- g) Subsidy can be claimed within one year of commencement of commercial operation for new enterprise and for existing enterprise within one year from the date of commissioning the unit at the new location.
- h) If the enterprise avails subsidy for land development under any other Central/State Government scheme, only the shortfall amount, if any, shall be applicable.
- i) Condition and terms of allotment of Industrial plot should be properly followed.

ii) ***Subsidy on Factory Building:***

- a) Subsidy will be given to an enterprise for construction of Factory Building in the land allotted to the unit inside the Industrial area. New enterprise and existing enterprise who shifted to Industrial Area from Non-Industrial Area after promulgation of this Guidelines will be eligible.
- b) For claiming this subsidy detailed plan and estimate should be approved by the competent authority prior to execution of any work.

- c) Factory Building should comply with the safety norms and building regulation prescribed under relevant law being in force.
- d) The subsidy amount claimable is 25% of the amount spent or approved estimated amount whichever is less as per actual measurement or Rs. 15 lakhs whichever is less.
- e) An enterprise should take effective steps within twelve (12) months from the date of allotment of plot.
- f) Subsidy can be claimed only after completion of the building and within one year of commencement of commercial operation at the factory building for which subsidy is claimed.
- g) If the enterprise avails subsidy for construction of factory building under any other Central/State Government scheme, only the shortfall amount, if any, shall be applicable.
- h) Terms and conditions of allotment of Industrial plot should be properly followed.

iii) ***Interest Subsidy:***

- a) A new micro and small enterprises shall be eligible for reimbursement of interest paid on term loan which will be calculated at the rate of 5% per annum. However, if the loan is availed at the rate of interest below 5% per annum, actual interest paid by the unit will be eligible.
- b) Amount of subsidy claimable shall not exceed Rs. 10 lakhs per annum paid by the unit towards interest on term loan.
- c) If the enterprise avails interest subsidy under any other Central/State Government scheme, only the shortfall amount, if any, shall be applicable for interest subsidy.
- d) To avail interest subsidy an enterprise shall mandatorily make timely repayment. No subsidy will be paid on overdue loans due to irregular repayment.
- e) Claims of subsidy should be made on yearly basis and should be submitted within one (1) year from the end of the period for which interest subsidy is claimed. The first interest subsidy claim should be submitted within one (1) year from the date of

commencement of commercial operation and can include interest paid during construction including moratorium period even if it exceeds one year at the time of commercial operation.

- f) Interest subsidy shall be available only for a period of five (5) years. There will be no subsidy on interest paid on loan beyond five (5) years from the date of sanction of the loan.
- g) Interest subsidy is admissible for loan availed by an entrepreneur for starting his enterprise during the initial stage of establishment. No interest subsidy for subsequent loan availed by the enterprise.

iv) **Water Subsidy:**

- a) A new micro, small and medium enterprises shall be eligible for reimbursement of charges on water consumed for Industrial production for a period of five (5) years from the date of commencement of commercial operation.
- b) The amount of subsidy claimable is limited to:
 - 60% of the total expenditure on water consumption in case of micro enterprises, with an upper ceiling of ₹10 Lakh per annum.
 - 25% of the total expenditure on water consumption in case of small enterprises, with an upper ceiling of ₹10 Lakh per annum.
 - 15% of total expenditure on water consumption in case of medium enterprises, with an upper ceiling of ₹10 lakh per annum.
- c) For claim of water subsidy, the enterprise unit shall have separate water supply connection for their commercial operation.
- d) No subsidy will be available if water consumed is charged under the domestic category. In other words, no subsidy will be available for water consumed for domestic purposes.
- e) Claims of subsidy should be made on yearly basis and should be submitted within one year from the end of the period for which the subsidy is claimed. The first water subsidy claimable shall be counted

from the date of commencement of commercial operation. No subsidy claim will be entertained after the lapse of one year.

- f) Interest and penalty due to non-payment of bills shall not be eligible for subsidy.

v) **Power Subsidy:**

- a) A new micro, small and medium enterprises shall be eligible for reimbursement of charges on electric power consumed for Industrial production for a period of five (5) years from the date of commencement of commercial operation.
- b) The amount of subsidy claimable is limited to 60%, 25% and 15% for micro, small and medium enterprise respectively.
- c) To claim power subsidy, the enterprise unit shall have separate power supply connection for their commercial operation.
- d) No subsidy will be available if power consumed is charged under the domestic category. In other words, no subsidy will be available for power consumed for domestic purposes.
- e) Claims of subsidy should be made on yearly basis and should be submitted within one year from the end of the period for which the subsidy is claimed. The first power subsidy claimable shall be counted from the date of commencement of commercial operation. No subsidy claim will be entertained after the lapse of one year.
- f) Interest and penalty due to non-payment of bills shall not be eligible for subsidy.

vi) **Subsidy on power line:**

- a) MSME unit is eligible to claim subsidy on the cost of drawing power lines from the main power lines to the site of the Industrial unit/factory shed which is executed by the Power and Electricity Department or approved agency.
- b) The amount of subsidy shall be 50% of actual expenditure or Rs. 5,00,000 whichever is less. For calculating actual expenditure, the amount deposited by the unit to P&E Department through treasury challan shall be taken. Additional

amounts directly spent, if any, by the unit at site shall not be considered.

- c) If the enterprise avails subsidy for power line construction under any other Central/State Government scheme, only the shortfall amount, if any, shall be applicable.
- d) Claims of subsidy should be submitted within one year months from the date of commencement of commercial operation. No subsidy claim will be entertained after one year.

vii) ***Subsidy on Captive Power Generating Set:***

- a) MSME unit is eligible for claim of reimbursement on the cost of captive power generating set and installation charge thereof actually used for Industrial purpose.
- b) Subsidy shall be limited to 50% on the cost of generating set and installation charge thereof subject to a ceiling of Rs. 5 lakhs per unit.
- c) Portable Generating Set, even if utilized for Industrial activities shall not be eligible. Only stationery generating set, installed solely for commercial use by the unit shall be eligible. However, captive solar power installed by the unit will be eligible.
- d) The captive generating set for which the subsidy is claimed should be brand new and purchased directly from the manufacturers or its authorized dealers.
- e) No subsidy shall be given for purchase of secondhand generating sets.
- f) The installation of the generating set, on whose charge the subsidy to be claimed should be executed by the supplier of the generating set or its regional/local agent or other approved agency.
- g) This subsidy will be available during five years of existence from the date of commencement of Commercial operation. Claims of subsidy should be submitted within one year from the date of purchase of the generating set.
- h) If the enterprise avails subsidy for purchase of the same generating set or back-up power under any other Central/State Government scheme, only the shortfall amount, if any, shall be applicable.

viii) ***Subsidy on transportation of plants and machineries:***

- a) A new MSME unit is eligible to claim the subsidy on the actual cost of transportation of plants and machinery from place of purchase to location of the unit.
- b) For movement of plants and machinery from outside the state, the actual cost of transportation by railway or on road or both from place of purchase to location of the industrial unit is eligible for the subsidy.
- c) For movement of plants and machineries within the state, actual cost of transportation on road from the godown of the approved supplier/regional or local agent of the manufacturer/supplier of the plants and machineries to location of the industrial unit is eligible for the subsidy.
- d) Subsidy claimable shall be 50% of the actual cost of transportation by railway or on road or both.
- e) Claim of subsidy on transportation of plants and machineries shall be submitted within one year from the date of commencement of commercial operation.
- f) If the enterprise avails subsidy under any other Central/State Government scheme, that include cost of transportation of machine, only the shortfall amount, if any, shall be applicable.

ix) ***Incentives for Skilling and Re-skilling:***

- a) A new MSME unit is eligible to claim reimbursement of expenses incurred for skilling or re-skilling of its employees during the initial five years of existence.
- b) The amount claimable shall be 50% of actual expenditure or Rs. 2,00,000 whichever is less on training cost, the training course and training Institution pre-approved by the Government.
- c) To be eligible for claim of incentive for skilling/re-skilling, an enterprise must submit a proposal indicating details of trainees, training location, skills to be upgraded, expected outcomes and

training cost which will be considered on a case-to-case basis.

- d) Claim of subsidy should be submitted within one year from the date of successful completion of the training course. No reimbursement claim will be entertained unless successfully completed.
- e) No reimbursement will be admissible for training sponsored by Government of Mizoram, Government of India or any other organization where all the training expenses are borne by the sponsoring organization.

x) Incentives for IT/ITES Sector:

- a) A New MSME unit engaged in the IT/ITES Sector is eligible to claim reimbursement of expenses incurred on office rent and Tech Infrastructure.
- b) The amount claimable on office rent shall be 50% of the monthly/yearly office space rental or Rs. 1.5 lakh per annum whichever is lower.
- c) Claim of subsidy on office rent shall be on reimbursement basis and shall be applicable only for those units operating in notified IT Zones or approved incubation centers.
- d) Claim of subsidy on office rent shall be done annually for a period of 3 years during the first five years of existence from the date of commencement of commercial operation. Claims should be submitted within one year from the expiry of the claim period.
- e) The amount claimable for tech infrastructure shall be 25% on subscription charges for eligible cloud services used for hosting applications and platforms or Rs 1 lakh per annum whichever is lower.
- f) Claim of subsidy on tech infrastructure shall be done on reimbursement basis and will be available during the initial period of 5 years from the date of commencement of commercial operation. However, subsidy on tech infrastructure shall be given for a period of two years only.

- g) Claim of subsidy on tech infrastructure shall be made annually within one year from the date of expiry of the claimed period of one year.
- h) No reimbursement shall be admissible for Rental subsidy or Tech Infrastructure sponsored by Government of Mizoram, Government of India or any other organization where such expenditure is borne by the sponsoring organization.

xi) Incentives for Market Promotion:

- a) MSME units are eligible to claim reimbursement of expenses towards stall rental for participation in national and international trade fairs.
- b) The amount claimable shall be up to 30% of stall rental charges or Rs. 1 lakh per fair whichever is lower.
- c) Claim of reimbursement is subject to prior approval of the Government of Mizoram and a maximum claim limit for participation in trade fairs per MSME is two (2).
- d) No reimbursement will be admissible for Trade Fairs sponsored by Government of Mizoram, Government of India or any other Organization where the Stall expenditure is borne by the sponsoring Organization.

8. State Level Committee:

- i) There shall be State Level Committee consisting of the following members –
 - a) Principal Secretary/Commissioner and Secretary/Secretary to the Government of Mizoram, Commerce, Industries, Geology & Mining Department - *Chairman*
 - b) Principal Secretary/Commissioner and Secretary/Secretary to the Government of Mizoram, Finance Department or his representative not below the rank of **Joint Secretary** - *Member*
 - c) Principal Secretary/Commissioner and Secretary/Secretary to the Government of Mizoram, Planning Department or his representative not below the rank of **Joint Secretary** - *Member*

- d) Principal Secretary/Commissioner and Secretary/Secretary to the Government of Mizoram, Law Department or his representative not below the rank of **Joint Secretary** - *Member*
- e) Engineer-in-Chief, Power & Electricity Department, Mizoram or his representative not below the rank of **Superintending Engineer** - *Member*
- f) Engineer-in-Chief, Public Works Department, Mizoram or his representative not below the rank of **Superintending Engineer** - *Member*
- g) Director, Transport Department, Mizoram - *Member*
- h) **Joint Secretary**, Commerce, Industries, Geology & Mining Department - *Member*
- i) District Commerce and Industries Officer of the Concerned District Office - *Member*
- j) Joint Director of Commerce and Industries in charge of State Incentive Subsidy - *Member*
- k) Director of Commerce and Industries - *Member Secretary*

- ii) All the Mizoram state Incentive subsidy claims under the Industrial and Investment Policy, 2025 shall be scrutinized and approved by the State Level Committee.

9. **Claim of subsidy:**

- i) The Government will prepare a prescribed application form in line with the format given in the Annexure - I for claiming subsidy under this Guidelines. In addition to the conditions mentioned in this scheme, the Government may also prepare an online portal for claiming subsidy and formulate operational guidelines for successful implementations of the Industrial and Investment Policy, 2025.
- ii) Application for grant of subsidy shall be submitted to the concerned District office within stipulated time using prescribed form.
- iii) Application for claim of subsidy shall be supported by relevant documents specified by the Government from time to time.
- iv) On receipt of application, necessary inquiry/ verification will be made by the concerned District Office and scrutinised the applications as per the check list at

Annexure - II. If the application is found eligible, the original copy of the application with its enclosures alongwith check list will be forwarded to the Director of Commerce and Industries with recommendation along with a consolidated list.

- v) The Director of Commerce and Industries will prepare consolidated statements of the cases proposed from the District Offices for consideration of granting subsidy and will place them before the committee for scrutiny and approval.
- vi) The Committee will scrutinize the applications and select the applicants who are eligible for the subsidy. While scrutinizing applications, the Committee may set guidelines and priorities for selecting applicant units.
- vii) Based on the approval of the Committee the Director of Commerce and Industries shall submit to the Government the proposal for sanction of the subsidy clearly indicating the names of individual units and amount of subsidy recommended against each unit supported by a copy of the minutes of the Committee.
- viii) On receipt of sanction, the Director of Commerce and Industries shall prepare and present a bill to the Treasury.

10. Pending Claims and claims pertaining to transition period:

- 1) All the State Incentive Subsidy Claims already submitted but pending with the Government for the period prior to the promulgation of this Guidelines, shall be governed by the Mizoram State Incentive subsidy Rules 1989 with the rate as admissible under the Mizoram Industrial Policy 2012.
- 2) Notwithstanding anything contained in the foregoing provisions, incentive claims which are not submitted before the notification of this Guidelines pertaining to a period prior to commencement of the Industrial and Investment Policy, 2025 shall be governed by this Guidelines. However, such claims shall be submitted within one year from the date of notification of this Guidelines.
- 3) If an enterprise is granted subsidy for a partial period of eligibility prior to commencement of these Guidelines, the remaining eligible period shall be considered under these Guidelines. For Example: An enterprise received power subsidy for three years under policy 2012, the remaining

eligible two years shall be considered under this Guidelines.

11. Disbursement:

On obtaining sanction, the Director of Commerce and Industries will draw the amount and transfer to the concerned District Officer through electronic means who will ultimately disburse directly to the accounts of the concerned Industrial units after obtaining formalities.

The District Officer disbursing the subsidy shall maintain Registers in which the name of individual units receiving the State Incentive subsidy with the amount of subsidy received shall be recorded.

12. Other conditions for grant of subsidy:

- a) Any enterprise receiving the subsidy shall give an undertaking to the effect that he/she will continue to run the unit for a period at least five (5) years after receiving the subsidy.
- b) In the event of non-fulfillment of the above condition, the entire subsidy amount disbursed to the unit shall be refundable to the Government by the enterprise.
- c) Any enterprise, while claiming subsidy shall make a declaration that in the event of false information and use of fake documents, the entire subsidy amount disbursed to the unit shall be refundable to the Government by the enterprise.

13. Interpretation:

In any matter of doubt arising out of interpretation of this Guidelines, the interpretation by and decision of the Director of Commerce and Industries shall be final. However, if needed be, the Director of Commerce and Industries may refer the case before the State Level Committee for interpretation and decision.

14. Power to make changes:

To achieve seamless implementation and proper administration of this scheme, the Government may by notification make changes on any condition or part of these guidelines.

ANNEXURE - I**APPLICATION FORM FOR CLAIM OF STATE INCENTIVE SUBSIDY
THE INDUSTRIAL AND INVESTMENT POLICY, 2025.**

PART A: GENERAL INFORMATION OF THE ENTERPRISE		
1	Name of the unit	
2	Office Address	
3	Factory Address	
4	Nature of entity: (Proprietorship/ Partnership/ Co-operative society/ Private Limited Company, etc.)	
5	Name of Proprietor / Partner/ Chairman/ Director/authorized representative.	
6	Contact Number	
7	Email	
8	Udyam Registration No. and Date of the Unit	
9	State Formalization No	
10	GSTIN	
11	Date of commencement of Commercial Operation	
12	Employment:	
a)	Total number of workers employed	
b)	No of male worker employed	
c)	No of female worker employed	
d)	No of Bonafide state citizen employed	
e)	No of worker from outside the state employed	
13	Details of Investment	
a)	Land and Building	
b)	Plant and Machineries	

c)	Other	
d)	Total	
14	Total requirement of power (kW/kVA)	
15	Major Products or Activity with NIC Code	
16	Documents attached	
a)	Copy of Udyam Registration	
b)	Copy of Consent to Operate from MPCB	
c)	Copy of Registration of Incorporation	
PART B: LAND DEVELOPMENT SUBSIDY		
1	Estimated Cost of land development as per plan and estimate approved by Competent Authority	
2	Date of approval of Plan and Estimate	
3	Date of Plot allotment	
4	Cost of Land Development as per actual measurement	
5	Amount of Subsidy claimed	
6	Documents attached	
a)	Copy of Plan and Estimate	
b)	Copy of approval by Competent Authority	
c)	Copy of Plot allotment	
d)	Measurement of works duly signed by competent technical person	
e)	Any other document	
PART C: SUBSIDY ON FACTORY BUILDING		
1	Estimated Cost of factory building as per plan and estimate approved by Competent Authority	
2	Date of approval of Plan and Estimate of Factory building	
3	Date of Plot allotment	

4	Cost of Factory Building as per actual measurement	
5	Amount of Subsidy claimed	
6	Documents attached:	
a)	Copy of Plan and Estimate	
b)	Copy of approval by Competent Authority	
c)	Copy of Plot allotment	
d)	Measurement of works duly signed by competent technical person	
e)	Copy of Clearance and License (Fire, Factory etc.)	
f)	Any other document	
PART D: INTEREST SUBSIDY		
1	Amount of term loan availed	
2	Bank/Financial Institution from which loan is availed	
3	Date of Sanction	
4	Rate of Interest	
5	Claim Period	
6	Amount of Interest paid during the Claim period	
7	Amount of subsidy claimed	
8	Documents attached:	
a)	Copy of loan sanction order	
b)	Bank statement showing interest payment	
c)	Certificate of concerned Bank/Financial Institute that the repayment is standard and no overdue.	
d)	Any other document	
PART E: POWER SUBSIDY		
1	Power Consumer Number	
2	Connected Load (kVA/kW)	
3	Contracted Load (kVA/kW)	

4	Maximum Demand (kVA/kW)	
5	Claim Period	
6	Amount of Power Bill paid during the Claim period	
7	Amount of subsidy claimed	
8	Documents attached:	
a)	Copies of power bill during the claim period	
b)	Receipt of power bill payment duly countersigned by concerned Officer of P&E Department not below the rank of SDO	
c)	Any other document	
Part F : WATER SUBSIDY		
1	Consumer Number	
2	Connection Type (domestic/ commercial)	
3	Approved Water Supply (Litres per Day or KL/Month)	
4	Maximum Monthly Water Consumption during Claim Period (KL)	
5	Claim Period	
6	Amount of Water Bill Paid during the Claim Period	
7	Amount of Water Subsidy Claimed	
8	Documents Attached:	
a)	Copies of water bill during the claim period	
b)	Receipt of water bill payment duly verified by the PHE/Water Supply Department Officer (not below the rank of SDO)	
c)	Meter reading record sheet (if applicable)	
PART G : SUBSIDY ON POWER LINE		
1	Cost of Power line extension for drawing of Power as per	

	the estimate of P&E Department.	
2	Amount deposited through Treasury Challan for Power line Extension	
3	Name of Agency executing the works	
4	Date of Completion	
5	Amount of subsidy claimed	
6	Documents attached:	
a)	Copy of Estimate for Extension of power line prepared by P&E Department.	
b)	Copy of treasury challan for depositing cost of power line extension.	
c)	Certificate of Completion issued by concerned Officer of P&E Department not below the rank of SDO	
d)	Any other document	
PART H: SUBSIDY ON CAPTIVE POWER GENERATING SET		
1	Name/Brand of the Power Generating set	
2	Output Capacity and detail rating of the Generating Set	
3	Name of Supplier with complete address.	
4	Name of the executing the installation of the set.	
5	Actual cost of the power generating set	
6	Actual cost of installation.	
7	Amount of subsidy claimed	
8	Documents attached:	
a)	Copy of CST invoice for purchase of Generating Set.	
b)	Copy of receipt of payment	
c)	Certificate of Installation, testing and Commissioning	

d)	Copy of receipt of payment of Installation, testing and commissioning.	
e)	Any other document	
PART I: SUBSIDY ON TRANSPORTATION OF PLANT AND MACHINERIES		
1	Name(s) of Machine Procured for which subsidy for transport is claimed with cost of machine.	
2	Name and address of machine supplier	
3	Transport agency through which machine is transported	
4	Actual cost of transportation	
5	Date of delivery	
6	Amount of subsidy claimed	
7	Documents attached:	
a)	Copy of CST invoice for transport of machines.	
b)	Copy of receipt of payment	
c)	Any other document	
PART J: INCENTIVE FOR SKILLING AND RE-SKILLING		
1	Names of Employees who underwent training.	
2	Name and address of Institution where training has been undergone	
3	Date of approval of training by the Government.	
4	Actual cost of training	
5	Date of Completion of training	
6	Amount of subsidy claimed	
7	Documents attached:	
a)	Copy of CST invoice for payment of training fee	
b)	Copy of receipt of payment	
c)	Certificate of completion of training issued by the	

	Institution for each of the trainees	
d)	Copy of approval of training course by the Government.	
e)	Any other document	
Part K : INCENTIVE FOR IT/ITES SECTOR		
1	Nature of Activity (IT services / ITeS / SaaS / BPO, etc.)	
2	Location of Operation (Industrial Area / Notified IT Zone / Approved Incubation Centre – specify name)	
3	Date of Commencement of Commercial Operation	
4	Period for which claim is made (From – To)	
5	Rental Subsidy	
a)	Office address for which rent is claimed	
b)	Total built-up area (sq. ft.)	
c)	Monthly rent as per agreement (₹)	
d)	Total rent paid during claim period (₹)	
e)	Amount of subsidy claimed (50% of rent, subject to ₹1.5 lakh per annum) (₹)	
6	Documents attached:	
a)	Copy of rent/lease agreement	
b)	Rent receipts / bank statement showing rent payment	
c)	Proof that office is in notified IT Zone / approved incubation centre	
d)	Any other relevant document	
e)	Tech Infrastructure Subsidy (Cloud etc.)	
f)	Name(s) of cloud service provider(s) (e.g. AWS, Azure, GCP etc.)	
g)	Purpose of usage (hosting applications / platforms – brief description)	
h)	Total subscription charges paid during claim period (₹)	

i)	Amount of subsidy claimed (25% of eligible cloud services, subject to ₹1 lakh per annum) (₹)	
j)	Invoices for cloud / tech services	
k)	Proof of payment (bank statement, receipts)	
l)	Brief note on how the services relate to enterprise operations	
m)	Any other relevant document	
Part L – INCENTIVES FOR MARKET PROMOTION		
i)	Details of Trade Fair / Exhibition	
1	Name of fair	
2	Nature (National / International)	
3	Location (City, Country)	
4	Organising agency	
5	Period of Event (From – To)	
ii)	Details of Participation	
1	Type of stall (individual / state pavilion / other)	
2	Stall size (sq. m.)	
3	Products / services exhibited	
4	Financial Details	
5	Total stall rental charges paid (₹)	
6	Date(s) of payment	
7	Amount of subsidy claimed (up to 30% of stall rent or ₹1 lakh per fair, whichever is lower) (₹)	
8	Claim Count	
9	Whether this is 1st or 2nd claim under Market Promotion for this MSME (Yes/No with details)	

iii)	Details of previous fair(s) claimed, if any (Name, date, amount sanctioned)	
1	Prior Approval	
2	Reference number and date of Government approval for participation in the trade fair	
3	Department / authority granting approval	
iv)	Documents attached:	
1	Copy of Government approval letter for participation	
2	Fair brochure / invitation showing stall tariff and event details	
3	Stall allotment letter / invoice	
4	Proof of payment of stall rent (receipts, bank statement)	
5	Photographs or report of participation (if required by guidelines)	
6	Self-declaration that the fair is not fully sponsored by Govt. of Mizoram / GoI / other organisation and stall rent was borne by the unit	
PART M: DECLARATION		
	I / We do hereby affirm that - 1) the information furnished above are true and the documents attached herewith are genuine. 2) I / We will continue to run my/our Enterprise Unit for at least another five (5) years after receipt of subsidy; failing which I / We will refund the whole amount to the Government. 3) I/We will not sell or dispose of any asset(s) for which subsidy is received without prior permission of the Government. 4) I/We will refund the amount of subsidy received if I/We give false information or fake document(s) which is detected at a later date.	
	Signature of Proprietor/ Authorized signatory or representative of the Enterprise	

	Name of the Authorized Signatory or Representative	
	Designation	
	Official Seal of the Enterprise	

CHECK LIST FOR SCRUTINISING SIS CLAIMS
(FOR OFFICIAL USE)

PART A: GENERAL INFORMATION OF THE ENTERPRISE		
1	Name of the unit	
2	Office Address	
3	Date of commencement of Commercial Operation	
4	Date of receipt of Claims	
5	Whether a claim is submitted within stipulated time?	YES/NO
6	Percentage of Bonafide citizen of the state employed	
7	Whether eligible for SIS claim in term of employment?	YES/NO
8	Udyam Registration Done?	YES/NO
9	State Formalization Done?	YES/NO
10	Whether GST registration is done?	YES/NO
11	Whether Products or Activity fall under negative list	YES/NO
12	Whether Copy of Udyam Registration is enclosed?	YES/NO
13	Whether Copy of Consent to Operate from MPCB enclosed?	YES/NO
14	For entities other than Proprietorial, whether Copy of Registration of Incorporation?	YES/NO
15	Comments on general information of the Enterprise	
PART B: LAND DEVELOPMENT SUBSIDY		
1	Whether the plan and estimate are approved by the Competent Authority?	YES/NO
2	Total Estimated cost approved	
3	Date of approval of Plan and Estimate	
4	Date of Plot allotment	
5	Cost of Land Development as per actual measurement	

6	Amount of Subsidy claimed	
7	Documents attached	
a)	Copy of Plan and Estimate	
b)	Copy of approval by Competent Authority	
c)	Copy of Plot allotment	
d)	Measurement of works duly signed by competent technical person	
e)	Any other document	
PART C: SUBSIDY ON FACTORY BUILDING		
1	Estimated Cost of factory building as per plan and estimate approved by Competent Authority	
2	Date of approval of Plan and Estimate of Factory building	
3	Date of Plot allotment	
4	Cost of Factory Building as per actual measurement	
5	Amount of Subsidy claimed	
6	Documents attached:	
a)	Copy of Plan and Estimate	
b)	Copy of approval by Competent Authority	
c)	Copy of Plot allotment	
d)	Measurement of works duly signed by competent technical person	
e)	Copy of Clearance and License (Fire, Factory etc.)	
f)	Any other document	
PART D: INTEREST SUBSIDY		
1	Amount of term loan availed	
2	Bank/Financial Institution from which loan is availed	
3	Date of Sanction	
4	Rate of Interest	
5	Claim Period	
6	Amount of Interest paid during the Claim period	
7	Amount of subsidy claimed	

8	Documents attached:	
a)	Copy of loan sanction order	
b)	Bank statement showing interest payment	
c)	Certificate of concerned Bank/Financial Institute that the repayment is standard and no overdue.	
d)	Any other document	
PART E: POWER SUBSIDY		
1	Power Consumer Number	
2	Connected Load (kVA/kW)	
3	Contracted Load (kVA/kW)	
4	Maximum Demand (kVA/kW)	
5	Claim Period	
6	Amount of Power Bill paid during the Claim period	
7	Amount of subsidy claimed	
8	Documents attached:	
a)	Copies of power bill during the claim period	
b)	Receipt of power bill payment duly countersigned by concerned Officer of P&E Department not below the rank of SDO	
c)	Any other document	
Part F : WATER SUBSIDY		
1	Water Consumer Number filled	
2	Connection Type provided	
3	Approved Water Supply (LPD or KL/month) written	
4	Maximum Monthly Water Consumption recorded	
5	Claim Period (From-To) filled	
6	Financial Details	
a)	Amount of Power Bill paid during claim period entered	
b)	Amount of Subsidy claimed entered	
7	Documents Attached	

a)	Copies of power bills during the claim period	
b)	Receipt of water bill payment	
c)	Receipt verified by PHE/Water Dept. Officer (SDO or above)	
d)	Meter reading record (if applicable)	
e)	Any additional supporting documents (if any)	
PART G: SUBSIDY ON POWER LINE		
1	Cost of Power line extension for drawing of Power as per the estimate of P&E Department.	
2	Amount deposited through Treasury Challan for Power line Extension	
3	Name of Agency executing the works	
4	Date of Completion	
5	Amount of subsidy claimed	
6	Documents attached:	
a)	Copy of Estimate for Extension of power line prepared by P&E Department.	
b)	Copy of treasury challan for depositing cost of power line extension.	
c)	Certificate of Completion issued by concerned Officer of P&E Department not below the rank of SDO	
d)	Any other document	
PART H: SUBSIDY ON CAPTIVE POWER GENERATING SET		
1	Name/Brand of the Power Generating set	
2	Output Capacity and detail rating of the Generating Set	
3	Name of Supplier with complete address.	
4	Name of the executing the installation of the set.	
5	Actual cost of the power generating set	
6	Actual cost of installation.	
7	Amount of subsidy claimed	
8	Documents attached:	
a)	Copy of CST invoice for purchase of Generating Set.	
b)	Copy of receipt of payment	

c)	Certificate of Installation, testing and Commissioning	
d)	Copy of receipt of payment of Installation, testing and commissioning.	
e)	Any other document	
PART I: SUBSIDY ON TRANSPORTATION OF PLANT AND MACHINERIES		
1	Name(s) of Machine Procured for which subsidy for transport is claimed with cost of machine.	
2	Name and address of machine supplier	
3	Transport agency through which machine is transported	
4	Actual cost of transportation	
5	Date of delivery	
6	Amount of subsidy claimed	
7	Documents attached:	
a)	Copy of CST invoice for transport of machines.	
b)	Copy of receipt of payment	
c)	Any other document	
PART J: INCENTIVE FOR SKILLING AND RE-SKILLING		
1	Names of Employees who underwent training.	
2	Name and address of Institution where training has been undergone	
3	Date of approval of training by the Government.	
4	Actual cost of training	
5	Date of Completion of training	
6	Amount of subsidy claimed	
7	Documents attached:	
a)	Copy of CST invoice for payment of training fee	
b)	Copy of receipt of payment	
c)	Certificate of completion of training issued by the Institution for each of the trainees	
d)	Copy of approval of training course by the Government.	
e)	Any other document	
PART K: INCENTIVE FOR IT/ITeS		

1	Unit is a new MSME as per scheme definition	
2	Unit has commenced commercial operation and date is mentioned	
3	Nature of activity clearly falls under IT / ITeS / related services	
4	Proof that unit operates from notified IT Zone or approved incubation centre attached (letter / allotment / certificate)	
5	Rent / lease agreement in the name of the unit for the same office address as in application	
6	Period of rent covered in claim is clearly mentioned and within 3 claim years and 5-year overall window	
7	Rent receipts / bank statements match the claimed period and amount.	
8	Computation sheet attached: total rent for the year, 50% calculated, cap of ₹1.5 lakh per annum respected	
9	Confirmation that no other Central / State scheme has reimbursed the same office rent	
10	Invoices from eligible cloud / tech service providers (hosting applications / platforms) attached	
11	Proof of payment for invoices (bank statement / receipts) attached	
12	Claim period for tech infrastructure is within maximum 2 claim years and inside 5-year window	
13	Computation sheet attached: total eligible subscription charges, 25% calculated, cap of ₹1 lakh per annum respected	
14	Self-declaration / certification that same cloud expenses are not reimbursed under any other scheme	
PART L: MARKET PROMOTION INCENTIVE		
1	Prior approval of Government of Mizoram for participation in the specific trade fair is on record (letter / order)	
2	Name, venue, dates, and organiser of the fair in the claim match the approval letter and fair documents	
3	Stall allotment letter / invoice from organiser showing stall rental charges attached	
4	Proof of payment of stall rent (receipts / bank statement) attached	
5	Computation sheet attached: stall rent amount, 30% calculated, cap of ₹1 lakh per fair respected	

6	Total number of fairs claimed by the MSME under this incentive (including current claim) does not exceed two	
7	Declaration that stall expenditure is not fully borne by Govt. of Mizoram, Govt. of India or any other organisation	
8	Cross-check that same stall rental has not been reimbursed under any other Central / State scheme	
PART M: REMARKS OF THE DISTRICT OFFICE		
	Date of receipt of the subsidy claim	
	Date of site verification	
	Site verification findings	
	Comments on eligibility in general	
	Eligible amount of subsidy	

Sl No	Name of subsidy	Claimed Amount	Eligible Amount
1			
2			
3			
4			
5			
	Total		

Signature of verifying Officer
Name & Designation

Countersigned by District Officer