

U.P. Excise (Settlement of Licenses for Wholesale of Country Liquor)(Eleventh Amendment) Rules, 2019

UTTAR PRADESH

India

U.P. Excise (Settlement of Licenses for Wholesale of Country Liquor)(Eleventh Amendment) Rules, 2019

Rule

U-P-EXCISE-SETTLEMENT-OF-LICENSES-FOR-WHOLESALE-OF-COU of 2019

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U.P. Excise (Settlement of Licenses for Wholesale of Country Liquor)(Eleventh Amendment) Rules, 2019Published vide Notification No. 102567/10-Licence-58/Country Liquor Wholesale Rules/2019-20, dated 27.3.2019Last Updated 8th July, 2019Notification No. 102567/10-Licence-58/Country Liquor Wholesale Rules/2019-20. - In exercise of the powers under Sections 24 and 41 of the United Provinces Excise Act, 1910 (U.P. Act IV of 1910) read with Section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act 1 of 1904), the Excise Commissioner, Uttar Pradesh with the previous sanction of the State Government, hereby makes the following rules with a view to amending the Uttar Pradesh Excise (Settlement of Licence for Wholesale of Country Liquor) Rules, 2002 (2002-LLT-V-77[83]), published vide Excise Commissioner notification No. 31276/X-Licence-5 8/2002-2003, dated March 26, 2002:

1. Short title and commencement.

(1)These rules may be called the Uttar Pradesh Excise (Settlement of Licenses for Wholesale of Country Liquor) (Eleventh Amendment) Rules, 2019.(2)They shall come into force with effect from April 1st, 2019.

2. Amendment of Rule 2.

- In the Uttar Pradesh Excise (Settlement of Licenses for Wholesale of Country Liquor) Rules, 2002, hereinafter referred to as the said rules, for Rule 2, the following rule shall be substituted, namely -"2. Definitions. - In these rules unless there is anything repugnant in the subject or context

-(a)"Act" means the United Provinces Excise Act, 1910 as amended from time to time;(b)"Country Liquor" includes country spirit "mild" or "strong" Extra Neutral Alcohol having such alcoholic strengths as may be fixed by the Excise Commissioner with prior sanction of the State Government, from time to time;(c)"Excise Year" means the financial year commencing from 1st April to 31st March of the next calendar year;(d)"Family" means and includes spouse (husband or wife), dependent son(s), unmarried daughters) and dependent parents;(e)"Form" means the form appended to these Rules;(f)"Licensing Authority" means the Excise Commissioner;(g)"Licence Fee" means the consideration of grant of licence for exclusive privilege of wholesale of country liquor under Section 24 of the Act, payable by the Licensee before the licence is granted to him, on such rates as notified by the Excise Commissioner with the previous sanction of the State Government.(h)"Security Amount" means a sum equal to the 1/10th part of the license fee to be deposited through National Saving Certificate pledged in favour of Excise Commissioner Uttar Pradesh, refundable after the final settlement of all the claims and dues to the State Government.(i)"Omitted"(j)"Partnership Firms" means a Firm registered under Partnership Act, 1932.(k)"Individual" means a person who is the citizen of India not below the age of twenty-one years at the time of making application for the grant of licence.(l)"Company" means a Company registered under the Companies Act, 2013.(m)"Omitted"(n)"Additional Consideration Fee" means an amount determined by rounding off optimum retail price of country liquor to the next higher denomination of Rs. five and payable at distillery level. Additional consideration fee shall be chargeable by the Distillery from the wholesale supplier in addition to ex-distillery price and which, in turn, shall be chargeable in addition to wholesale price by the wholesale supplier from the retail licensee of country liquor.(o)"Portal" means the electronic platform created specifically for the purpose of uploading information in the prescribed form with regard to the process of manufacturing liquor up to the stage of its distribution.(p)"Solvency" means financial eligibility criteria set for an applicant applying for the grant of wholesale licence.(q)"Consideration Fee" means a fee fixed per liter by the State Government under Section 30 of the Act according to the strength of the country liquor, to be deposited in the Government Treasury by the licensee before supply of country liquor."

3. Amendment of Rule 4.

- In the said rules, for existing Rule 4, the following rule shall be substituted, namely -"4. Grant of License. - (1) The licence for wholesale of country liquor shall be .granted by Excise Commissioner or an Officer authorized by him on submission of solvency certificate or certificate of owned property issued by authorized Income Tax Valuer bearing net worth not less than the requisite amount of licence fee and payment of licence fee preferably through e-payment platform and deposit of security amount through National Saving Certificate pledged in favour of The Excise Commissioner, Uttar Pradesh Prayagraj in accordance with the provisions of these rules, in every District in form CL-2 on application of applicant.(2)The Licensee shall not be permitted to transfer or sublet the licence to any other person."

4. Amendment of Rule 6.

- In the said rules, for existing Rule 6, the following rule shall be substituted, namely -"6. Eligibility for Licence. - (1) Licenses for shops of wholesale of country liquor for every district may be given to distilleries producing country liquor.(2)One or more licence for shops of wholesale of country liquor for every district may also be given to the following -(a)A resident of India.orA partnership firm not having more than two partners who shall be citizens of India.(3)Omitted.(4)No change in partnership shall be allowed after grant of licence. In the event of death if a licence is held by an individual his legal heir(s) if eligible, may continue to hold the licence for the remaining period of the licence. If a licence is jointly held by two partner^, either of them in the event of death of any of them, survivor along with the legal heir(s) of deceased, if eligible, may continue to hold the licence or in case of death of both partners their legal heir(s), if otherwise eligible, may continue to hold the licence. No distinction will be made between the legal liabilities of the two partners who will be jointly and severally responsible.(5)The applicant has not been a defaulter/blacklisted for the excise dues or debarred from holding and excise license under the provisions of any rules made under the Act.(6)(i)The applicant does not possess any licence for retail sale of country liquor, foreign liquor, beer and model shop in the State.(ii)Applicant shall be bearer of solvency certificate or certificate of owned property issued by authorized Income Tax Valuer and his solvency shall not be less than the amount equivalent to the licence fee of concerned licence.(7)The applicant shall submit an affidavit duly verified by Notary public as proof of the following, namely -(I)That he possesses or has an arrangement for taking on rent a suitable premise in that locality for opening the shop in accordance with the provisions of Uttar Pradesh Number and Location of Excise Shop Rules, 1968 as amended from time to time.(II)That his proposed premises of the shop have not been constructed in violation of any Law or Rules.(III)That he and his family members and managers/Directors Of the distillery poms good moral character and have no criminal background nor have been convicted of any offence punishable under United Provinces Excise Act, 1910 or Narcotic Drugs and Psychotropic Substances Act, 1985 or any other cognizable and non-bailable offence.(IV)That in case he is selected as Licensee he shall furnish prior to issuance of the licence, a certificate issued by Senior Superintendent of Police/Superintendent of Police of the district of which he is the resident, showing that he as well as his family members possess good moral character and have no criminal background or criminal history.(V)That he shall not employ any salesman or representative who has criminal background as mentioned in sub-clause (iii) or who suffers from any infectious diseases or is below 21 years of age or a woman. Licensee shall have to obtain Identity Cards bearing photographs of his authorized salesman/representative from District Excise Officer.(VI)That he is not in arrear of any Public dues or Government dues.(VII)That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to Licensing Authority if required."

5. Amendment of Rule 7.

- In the said rules, for existing Rule 7, the following rule shall be substituted, namely -"Issue of licence. - Licenses shall be in the form C.L.-2 and shall be granted district-wise on payment of licence fee preferably through e-payment platform and deposit of security amount through National Saving Certificate pledged in favour of Excise Commissioner, Uttar Pradesh, Prayagraj as fixed by

the State Government from time to time."

6. Amendment of Rule 8.

- In the said rules, for existing Rule 8, the following rule shall be substituted, namely -"8. Supply of country liquor. - The Licensee shall procure supplies of country liquor in bottles of the prescribed capacity having Security Code as approved by the Excise Department as a proof of the payment of consideration fee applied on them, from distilleries who are licensed manufacturers of country liquor or in special case from bonded warehouse of country liquor i.e. B WCL-1 established in Uttar Pradesh by distilleries of other States after full payment in advance through e-payment platform of excise duty and such other levies or taxes as leviable from time to time."

7. Amendment of Rule 10.

- In the said rules, for existing Rule 10, the following rule shall be substituted, namely -"10. Area of country liquor sale and maintenance of registers. - (1) Wholesale Licensee in form CL-2 shall be entitled to sell country liquor, subject to the conditions of his licence to -(I)Licensees of retail sale of country liquor of the District;(II)Retail Licensees of nearby Districts with prior permission of the Excise Commissioner as per prescribed process of the State Government after deposition of additional license fees;(III)Wholesale Licensees of other districts of the Uttar Pradesh with prior permission of the Excise Commissioner;(IV)Licensee shall also maintain registers, passbooks, stock registers and other records in electronic format on Uttar Pradesh Excise online portal approved by the Excise Commissioner and on demand shall submit within prescribed time limit all information in electronic format to the Licensing Authority or the Officer authorized by him;(V)On receipt of indent, submitted by retailer, along with the price of country liquor including all duties, taxes and cess deposited preferably through e-payment platform wholesale Licensee shall record on the indent the date and time of receiving the indent and he shall be bound to supply country liquor within forty-eight hours from the time of receipt of indent. In the event of failure of supplies to retail Licensee as above the security deposit of the concerned wholesale Licensee shall be liable to be forfeited and his Licence shall be liable for cancellation. In case of licence being cancelled, he shall also be blacklisted and debarred from holding other excise licenses;(VI)All supplies to wholesale shops from distilleries or other wholesale shops or BWCL-1 shall be under electronically generated transport pass prescribed by the Excise Commissioner for the purpose. All entries of receipt and supply shall be made by Licensee in the records prescribed for the purpose;(VII)The entries of daily issues from the wholesale shops shall be made in the register prescribed by the Excise Commissioner;(VIII)Abstract of daily account of opening balance, receipts, total, sale and closing balance shall be maintained in electronic format prescribed by the Excise Commissioner and also uploaded on the U.P. Excise online portal;(IX)Strong or mild country liquor of prescribed strength, volume, brand and type of packaging (glass/pet bottle) shall be sold only in sealed bottles having Security Code as approved by the Excise Department affixed on them in the same condition as received from the distillery or other wholesale shops or BWCL-1;(X)Distiller/Wholesaler shall make arrangement to collect and destroy pet bottles used in supply of country liquor to control environment pollution."

8. Amendment of Rule 11.

- In the said rules, for existing Rule 11, the following rule shall be substituted, namely -"11. Issue of liquor and transport pass. - (I) Entries of all issues from wholesale shop to country liquor recipient retail shop shall be made in the retailer's passbook prescribed by the Excise Commissioner. Entries in the passbook shall be made and signed by wholesale Licensee or salesman authorized by him and duly approved by District Excise Officer. For transport of country liquor, wholesale Licensee shall prepare computer generated transport pass in the form prescribed by the Excise Commissioner in triplicate and upload on Uttar Pradesh Excise online portal. The first copy of the transport pass shall be handed over to the Licensee purchasing country liquor and second copy shall be made available to the District Excise Officer of the concerned district latest within twenty-four hours. Wholesale Licensee shall retain the third copy of the transport pass for his record.(II)Licensee shall maintain a daily, shopwise register prescribed by the Excise Commissioner and shall send periodic returns of indents received and total issues made in prescribed electronic format, to the District Excise Officer. In case of issues to retail Licensee of other districts of the charge or Zone in State the Licensee shall also send a copy of the above statement to the District Excise Officer concerned on the same day and obtain a receipt, thereof and upload it on Uttar Pradesh Excise online portal. Licensee shall not make overwriting or use of corrective fluid to erase any entry in any record.(III)In case of more than one wholesale licensee in any district the State Government may fix the limit of lifting from any one wholesale licensee."

9. Amendment of Rule 16.

- In the said rules, for existing Rule 16, the following rule shall be substituted, namely -"16. Suspension, Cancellation and Penalties. - (1) Licensing Authority may suspend or cancel the Licence and forfeit the security money -(a)If any bottle or container of country liquor is found in the Licensed premises on which excise duty has not been paid and which does not carry the Security Code duly approved by the Excise Department as a proof of payment of duty;(b)If any other kind of liquor or intoxicating drug for which licence is not granted is found in the Licensed premises;(c)If Licensee charges from retailers of country liquor more than the maximum wholesale price fixed by the Excise Commissioner;(d)If any unauthorized security code making apparatus, spirit, colour, essence etc. is found in the Licensed premises.(e)If Licensee has made incorrect or fraudulent entries in records which resulted in loss of revenue;(f)If it is proved that the wholesale licence has been sublet or transferred;(g)If any liquor or intoxicating drug is found in the possession of the Licensee against the provisions of the Act or Rules;(h)If the assertions made in the affidavit or in the application form submitted by the Licensee at the time of application are found incorrect, false or misleading;(i)If it is found that the licence has been obtained in a fictitious name or the Licensee is holding the licence on behalf of some other person;(j)If Licensee fails to supply country liquor according to demand of strength, volume, brand and packing type within forty-eight hours of the receipt of indent for supply of country liquor along-with price including duty, other taxes and levy deposited under e-payment platform.(k)If licensee violates any of the conditions mentioned in the licence form.(l)If any stock is found without Bar Code/ Q.R. Code in the licenced premise.(2)In case irregularities mentioned in sub-clause (1) are found the Licencing Authority shall immediately suspend the licence and issue a show cause notice for cancellation of licence and forfeiture of

security amount, consider the objection and give personal hearing to the Licensee if desired. Thereafter Licensing Authority shall pass suitable orders as it deems fit.(3)The licensing authority shall also recover the loss of revenue caused due to incorrect entries or irregularities committed by the Licensee or his salesman from the Licensee after observing procedure of sub-rule (2).(4)In case of compoundable breaches at wholesale licenses, minimum compounding fee shall be imposed as follows:

Sl. No.	Type of violation	For first time (in Rs)	For second time (in Rs)	For third time (in Rs)
1	2	3	4	5
1	Providing inducement to retail licensee for increasing sale.	10000	20000	50000
2	Stock not found according to account.	20000	30000	50000
3	Proper indent register not maintained.	10000	20000	50000
4	Not putting up board out side licensed premise.Necessary information not written on the board.	10000	15000	20000
5	Proper arrangement of CCTV not found or CCTV not functioning	10000	20000	30000
6	Inability to supply in prescribed time period.	20000	40000	50000
7	Minimum assessed stock not found.	20000	30000	50000
8	Inability to produce licence.	5000	10000	30000
9	Operation of licence by unauthorized salesman.	5000	10000	20000
10	Proper arrangement of cleanliness not found.	5000	10000	15000
11	Premises not found approved.	10000	25000	50000
12	Extension of premises without permission.	10000	20000	30000
13	Not sending retail shop-wise monthly supply report in brand-wise, capacity-wise, strength-wise and packaging-wise.	10000	20000	50000

In case of compoundable irregularities, Officers of the rank of Deputy Excise Commissioner and above shall be entitled to compound the irregularity and accept the compounding fees."

10. Amendment of Form CL-2.

- In the said rules, for existing Form CL-2, the following form shall be substituted, namely
 -"CL-2(Licence for Wholesale vend of Country Liquor in a District)[Rule 2(e)]

Photo of Applicant Photo of Co-Applciant

Photo of Licensed Premises

Latitude/Longitude of C.L.-2 premises.....

1. Licence Number:

2. District:

3. Name, Full address and Aadhaar Number of the Licensee(s):

(i).....(ii).....

4. No. of CL-2 Licence

5. Licence Fee-(Rs):.....in figuresin words

6. Security deposit (Rs):.....in figuresin words

7. Location of the licensed premises:

Locality and House Number.....TehsilPolice StationNorthSouthEastWest

8. Names, Address and Aadhaar Number of Authorized Salesmen -

1.

2.

3.

4.

Licence for the wholesale vend of "spiced" strong Country Liquor at a fixed strength of 42.8 % v/v, 36% v/v and plain/spiced mild country liquor at a strength of 25% v/v in bottles having capacities of 200ml. is hereby granted to above licence holder(s), at..... (place) in P.S.....: Tehsil..... in the District of.....w.e.f. from.....to March 31st, 20 for which licence fee and security has been paid in accordance with Rule 7.The licence is subject to the following terms and conditions, the infraction of any of which or violation of the provisions of Rule 16 or a conviction for any offence under the U.P. Excise Act, 1910 or Narcotic Drugs and Psychotropic Substances Act, 1985 shall make the Licensee(s) liable for cancellation of the Licence and forfeiture of security deposit in addition to any penalties imposed under the relevant laws.Terms and Conditions

- 1. The Licensee shall procure supplies of country liquor in bottles-of the prescribed capacity having security code as approved by the Excise Department as a proof of the payment of consideration fee applied on them, from distilleries who are Licensed manufacturers of country liquor or in special case from Bonded warehouse of country liquor i.e, BWCL-1 established in Uttar Pradesh by distilleries of other States after full payment in advance through e-payment platform of excise duty and such other levies or taxes as leviable from time to time.**
 - 2. The Licensee shall not charge more than the prescribed Maximum Wholesale Price of country liquor and additional licence fee as fixed by the Excise Commissioner, from the retailer.**
 - 3. The Wholesale licensee under the provisions of the licence may sell country liquor to retail licensee of the district or other Districts in accordance with the provisions of sub-clause (I), (II) and (III) of Rule 10.**
 - 4. Issue of country liquor to the wholesale vendor shall be under pass P.D.-25A. Computer generated passes and records of all such issues shall be maintained in the prescribed register.**
 - 5. Licensee shall enter all the indents received from the retailer including the demand of the retail licensee, date and time of the indent and quantity issued in the register prescribed by the Excise Commissioner and also upload such information on the website upexciseonline.in**
- The licensee or the authorized salesman of the licensee shall enter day to day issues of country liquor to the retailer in the prescribed sale register and also make entries in the passbook of the retailer and which shall also be uploaded online on the website of upexciseonline.in through MIS (Management Information System).
- 7. The day-to-day account of opening balance, receipt, sale and closing balance, of country liquor, shall be maintained daily in the stock register.**
 - 8. The licensee shall be liable to supply the country liquor according to terms and conditions in Rule-8 of Rules 2002 (as amended) within 48 hours of receiving the indent, along with the cost of country liquor inclusive of consideration fee and other taxes etc. In case the licensee fails to supply the country liquor, his security deposit shall be liable to be forfeited and the**

licence shall be liable for cancellation.

9. The Licensee shall maintain a shop-wise register of the daily indents received and total issues made in respect of the indents and also upload on the specified website of the Excise Department of Uttar Pradesh.

10. The licensee shall prepare and issue computer generated transport pass in triplicate in the form prescribed by the Excise Commissioner in accordance with the provisions of Rule 11, in which name of the retailer, date of issue, purchased quantity and the consideration fee involved shall be entered.

B. Healthcare-based AYUSH Projects(1)Disease Based Hospitals: Dept of AYUSH shall explore letting out its available Hospitals in Dehradun, Tehri, Pauri, Uttarkashi and Pithoragarh to be developed into disease based hospitals on PPP mode, catering to requirements of specific diseases.(2)50-Bedded Hospitals - An integrated 50 bedded AYUSH hospital is under construction at Haldwani (in Nainital district) which will cater to larger society of nearby districts. The Department shall explore its O&M through PPP mode, and also plans to develop similar capacity hospitals in other districts of Uttarakhand on PPP mode.C. Manufacturing-based AYUSH Projects - This include the projects for the development of AYUSH Drug Manufacturing Units and Pharmacies.Dept of AYUSH shall maintain the list of investible projects and shall be updated in this policy for incentives and subsidy benefits.The above projects defined shall be developed either in a full-fledged manner or in a phased manner depending on the feasibility of the projects. • Eligible Schemes for Identified Projects- Government of Uttarakhand shall provide financial assistance (capital incentives, interest subsidies, GST reimbursements, stamp duty exemptions) through Uttarakhand MSME Policy 2015, Mega Industrial and Investment Policy 2015 and Uttarakhand Tourism Policy 2018. Department of AYUSH shall make necessary provisions / financial assistance within their state budgets (which do not fall in the eligible criteria of Uttarakhand MSME Policy 2015, Mega Industrial and Investment Policy 2015 and Uttarakhand Tourism Policy 2018). The defined activities and the financial support under each policies are tabulated as belowA. Uttarakhand MSME Policy 2015 (Less than Rs 10 Cr investment)A. 1. Categorization of Regions for quantum of incentives / subsidies

Category Regions Included

Category A	• Whole Districts of Pithoragrah,Uttarkashi, Chamoli, Champawat, Rudraprayag and Bageshwar
Category B	• Whole Districts of Pauri Garhwal, Tehri Garhwal, Almora• All hilly development blocks of District Dehradun other than Vikasnagar,Doiwala, Sahaspur and Raj pur. • All hilly development blocks of District Nainital other than Haldwani and Ramnagar
Category C	• Regions located above 650 mtrs from sea level of Raipur, Sahaspur,Vikasnagar and Doiwala development blocks of District Dehradun. • Ramnagar and Haldwani development blocksof District Nainital.

Category • Whole Districts of Haridwar and Udham Singh Nagar • Remaining area of District D Dehradun and Nainital (which are not included in category 'B' and 'C').

A.2. Activities/ Projects Eligible for fiscal Incentives

1.

) Non-polluting manufacturing enterprises of green and orange category (e.g. pharmaceuticals formulation) in Category A & B

2.

) Activities which have been granted status of industry by the State Government (e.g. farming and tourism activities) in Category A & B

3.

) Wellness Resorts in Category A & B

4.

) Hospitals in Category A & B

5.

) Paramedical Institute in Category A & B

6.

) Only manufacturing activities shall be eligible in Category C & D.

3. Available Incentives & Subsidies

1.

) Capital Subsidy - 15%-40% for various categories (maximum cap of Rs 15.00 lakhs to Rs 40.00 lakhs)

2.

) Interest Subsidy - 0%-10% for various categories (upto Rs 8 lakh/year/unit)

3.

) Stamp Duty Concession - 50%-100%A.4. Infrastructural & Institutional Support

1.

) Establishment of Land Bank

2.

) Single Window Facilitation and Clearance ActRefer Annexure 7.1 for the detailed incentives and concessions under Uttarakhand MSME Policy 2015B. Mega Industrial and Investment Policy 2015B.I. Categorization based on investment of projects

Category	Regions Included
Large Projects	Capital Investment from Rs 50-75 Crore
Mega Projects	Capital Investment from Rs 75-200 Crore
Ultra Mega Projects	Capital Investment of Rs 200 Crore and above

B.2. Activities / Projects Eligible for Fiscal Incentives

1.

) AYUSH Drug Manufacturing UnitB.3. Available Incentives & Subsidies

1.

) Capital Subsidy - 15% or maximum of INR 30 Lacks for Large/ Mega units

2.

) Interest Subsidy - 7% (upto Rs 50 lakh)

3.

) Stamp Duty Concession - 50%

4.

) Allotment of Land - Allotment of land by SIDCUL under Single Window Policy as per the prevailing rates Refer Annexure 7.2 for the detailed incentives and concessions under Uttarakhand Mega Industrial & Investment Policy 2015C. Uttarakhand Tourism Policy 2018 (Investment of

above Rs 50 Cr) Dept of Tourism shall provide the applicable financial assistance like incentives / reimbursements / subsidies to the eligible projects while Dept of AYUSH shall provide the necessary technical support / assistance.

C. 1. Categorization of districts

Category Districts Included

Category Pithoragrah, Uttarkashi, Chamoli, Pauri, TehriGarhwal, Almora, Champawat,
A Rudraprayag and Bageshwar

Category Udham Singh Nagar, Nainital,. Dehradun andHaridwar
B

C.2. Activities / Projects Eligible for Fiscal Incentives

1.

) AYUSH Gram / Cluster

2.

) Yoga Gram / Centre

3.

) AYUSH Wellness Resort

4.

) Homestays

C.3. Available Incentives & Subsidies (Please refer Uttarakhand Tourism Policy 2018)•

Uttarakhand AYUSH Policy - Incentives• In addition to the incentives / reimbursements /grants of MSME Policy, Mega Industrial & Investment Policy of State Government and Uttarakhand Tourism Policy, the Deptt. of AYUSH, besides the Govt, of India's subsidy of 30% that may capped upto Rs. 5 Crore for each project under plant, machinery and building head, shall provide one time financial assistance of 10% or 1.50 Crore for hill districts and Rs. 1.00 Crore for plains district in addition to 30% of total projects cost under same head from its departmental budget. • Department of AYUSH shall set up an Investment Facilitation Desk (IFD) to provide necessary information on the list of investible tourism projects, shelf of each tourism projects, available infrastructure such as land and physical infrastructure and the various incentive schemes and opportunities available to make convenient for investors to take investment decisions. The IFD shall also conduct regular summit / conference and also ensure AYUSH participation in the Global Investment Summit. The board members shall be formed and the Director of AYUSH / Designated Officers shall be the nodal officer of the Investment Facilitation Desk. A Help Desk will be set up at the office of the Department of AYUSH.

5.7Governance• Government of Uttarakhand would make efforts to provide the public with right of choice of treatment through its efforts in co-location of AYUSH infrastructure and manpower in public health facilities. • The state government would implement equal status and parity among doctors of different systems in the state. • Uttarakhand Accreditation Standards for

Health Care (UASH) shall be introduced for AYUSH systems• Uttarakhand Govt would establish AYUSH holistic treatment centers throughout the state to ensure maximum utilization of the uniqueness of each of the treatment system by healthy cross-referral systems• Budgetary Allocations for AYUSH Department would be enhanced to 2% of the total state budget. • Steps would be taken to support setting up of clusters through convergence of cultivation, warehousing, value addition and marketing and development of infrastructure for entrepreneurs• The government will take efforts to cover the secondary and tertiary care of AYUSH under the National Healthcare Protection Scheme (NHPS) as announced recently by the Govt of India. • AYUSH treatment would be included in Rashtriya Swasthya Bima Yojna (RSBY) schemes and in all future health related schemes.5.8Institutional Mechanism• The institutional capacity would be enhanced by strengthening the Department of AYUSH, Uttarakhand National AYUSH Mission, Directorate of Ayurveda and Unani, Uttarakhand Ayurved University and Govt Drug Testing Laboratory. • One year rural compulsory posting would be ensured for interneers in order to get effective exposure in primary health care and norms would be introduced for compulsory serving in the Ayurveda & Homoeopathy institutions for the doctors who have completed MBBS& PG program through Ayurveda and Homoeopathy quota. • Formation of AYUSH Task Force and Surveillance team for the management of Epidemic diseases affecting the community• Steps would be taken to institutionalize the successful departmental programmes by strengthening the required manpower and infrastructure.5.9Regulatory Framework• Single - window clearance would be provided for approvals to commission hospitals, tax breaks and annuity - based financing for setting up hospitals / dispensaries and for start ups and running of AYUSH manufacturing firms. • Educational practices and institutions in AYUSH would be sufficiently controlled and regulated to ensure quality in education and research. • Steps would be taken to introduce bills to prevent quackery in the AYUSH system of medicines and to regulate private practitioners and treatment centers. • Implementation of Medical Practitioners Act (Bill) for AYUSH practitioners in Uttarakhand

6. Validity. - The policy would be effective for 5 years from 2018.

7. Annexures

7.1Incentives & Concessions offered under Uttarakhand MSME Policy 2015

#	Particulars	Category A	Category B	Category B+	Category C	Category D
1	Capital Subsidy to new tourism units	40% (Max. up to INR 40 Lakh*)	35% (Max. up to INR 35 Lakh)*	35% (Max. up to INR 35 Lakh)*	30% (Max. up to INR 30 Lakh)	15% (Max. up to INR 15 Lakh)*
2	Interest Subsidy to new tourism units (for first 3 years)	10% (Maximum up to INR 8 Lakh/yr/unit)	8% (Maximum up to INR 6 Lakh/yr/unit)	8% (Maximum up to INR 6 Lakh/yr/unit)	6% (Maximum up to INR 4 Lakh/yr/unit)	Nil

3	Stamp Duty Concession	100.00%	100.00%	100.00%	100.00%	50.00%
4	Tax Incentives (GST)	50 % SGST reimbursement for first 3 years of operation	50 % SGST reimbursement for first 3 years of operation	50 % SGST reimbursement for first 3 years of operation	Nil	Nil
5	Electricity Duty & Rate	As per industrial tariff	As per industrial tariff	As per industrial tariff	As per industrial tariff	As per industrial tariff

7.2 Incentives & Concessions offered under Uttarakhand Mega Industrial & Investment Policy 2015

	Parameters	Descriptions
1	Capital Subsidy to new tourism units	15% or maximum of INR 50 Lacks for units MSME sector and 15% or maximum of INR 30 Lacks for Large/ Mega units
2	Interest Subsidy to new tourism units (for next 5 years from commencement of commercial production)	Large Projects - 7% or Maximum Subsidy of INR 25 Lakh. Mega Projects - 7% or Maximum Subsidy of INR 35 Lakh. Ultra Mega Projects - 7% or Maximum Subsidy of INR 50 Lakh
3	Stamp Duty Concession	50% exemption on payment of stamp duty for eligible units on execution of Land Purchase/ Lease Deed. • Allotment of land by SIDCUL under Single Window Policy as per the prevailing rates. • Special discount/ exemption of 15% to Large Projects, 25% to Mega Projects and 30% to Ultra Mega Projects on prevailing rate during land allotment
4	Allotment of Land	• 20% of land premium/ price after exemption/ discount would be payable upfront and rest amount with interest in equal instalments for next 7 years
5	Land Registration Fee	Concession in Registration Fee of Land Purchase/ Lease Deed by charging INR 1 Re for each INR 1000 Rs value.
6	Electricity Duty & Rate	Concession of INR 1 Re per unit on electricity units consumed with no undeclared power cuts for next 5 years from commencement of commercial production. 100% exemption on payment of electricity duty for next 5 years from commencement of commercial production.
7	Payroll assistance	INR 500 per month per additional employee (INR 700 per month per additional women employee), provided total number of employees exceed at least 2 times of "Specified Threshold of Direct Employees". Additional employee means number of employees exceeding

		"Special Threshold of Direct Employees".
		• Large Projects: 30% of SGST reimbursement for first 5 years from date of operations (Business to Customer) after adjusting input tax credit.
8	Incentives and concession for first 5 years from date of production	• Mega Projects: 50% SGST reimbursement for first 5 years from date of operations (Business to Customer) after adjusting input tax credit.

7.3 Abbreviations

ASHA	Accredited Social Health Activists
ASU&H	Ayurveda, Siddha, Unani & Homoeopathy
AYUSH	Ayurveda, Yoga & Naturopathy, Unani, Siddha & Homoeopathy
CCRAS	Central Council for Research in Ayurvedic Science
CCRH	Central Council for Research in Homoeopathy
CCRS	Central Council for Research in Siddha
CCRUM	Central Council for Research in Unani Medicine
CD	Communicable Diseases
CME	Continuous Medical Education
CRIH	Central Research Institute of Homoeopathy
GMP	Good Manufacturing Practice
Gol	Government of India
GoUK	Government of Uttarakhand
LSCS	Lower Segment Caesarian Section
LSGI	Local Self Government Institution
MSME	Micro, Small and Medium Enterprises
MoT	Ministry of Tourism
NABH	National Accreditation Board for Hospitals & Healthcare Providers
NAM	National AYUSH Mission
NHPS	National Healthcare Protection Scheme
NCD	Non Communicable Diseases
NMM	National Manuscript Mission
NRHM	National Rural Health Mission
OP	Out-patient
PG	Post Graduate
PHC	Primary Health Care
PPP	Public Private Partnership
R&D	Research & Development
RRI	Regional Research Institute
RSBY	Rashtriya Swasthya Bima Yojna

SMPB	State Medicinal Plant Board
SRRI	Siddha Regional Research Institute
SRS	Sample Registration System
UAU	Uttarakhand Ayurved University
UASH	Uttarakhand AYUSH Accreditation Standards
UG	Under Graduate
WHO	World Health Organizations