

***Optitax's***<sup>®</sup>

**Report on feasibility analysis  
2025**



## **Background**

A correct strategy for business can change the financial scenarios upside down. Similarly, availing a correct incentive scheme can change the costing and profitability of a business.

Hence, in today's price sensitive market, it is imperative to consider various benefits and costs included in the day to day transactions to build a successful analysis tool.

We at Optitax's are a team of professionals providing niche services in the field of indirect taxation. We have developed an analysis tool which could help in determining the best incentive scheme for formulating a better strategy. We have made every attempt to include all relevant factors which can have an impact on the cost while deciding the feasibility.

The report indicates feasibility under individual and combination of schemes. It is however to be noted that **the calculation is based on broad level and there could some specific provisions under a particular scheme which may become a critical requirement subject to which the respective taxpayer may not be eligible for a particular scheme.**

## Summary

Graphical analysis could be given here along with conclusion.

Particulars	AA + EPCG	BR + EPCG	MOOWR	EOU	SEZ
<b>Imported Capital Goods</b>					
Duty saved/ deferred on capital goods at the time of import					
Duty payable at the time of redemption or disposal					
Savings of opportunity cost of working capital					
<b>Domestically procured capital goods</b>					
AIR accrued on DTA procurement of capital goods					
Duty saved on the domestically procured capital goods					
<b>Imported raw materials (for exports, SEZ supplies &amp; deemed export)</b>					
Savings of opportunity cost of working capital on IGST on domestically procured raw materials					
Savings in cost of working capital on deferred IGST (NPV for 10 years)					
<b>Imported raw materials (for domestic sales)</b>					
Savings of opportunity cost of working capital on IGST on domestically procured raw materials					

Particulars	AA + EPCG	BR + EPCG	MOOWR	EOU	SEZ
Savings in cost of working capital on deferred IGST (NPV for 10 years)					
<b>Domestic Raw Materials</b>					
AIR accrued on DTA procurement of raw materials					
Duties of customs saved on the domestically procured raw materials					
Savings of opportunity cost of working capital on IGST on domestically procured raw materials					
<b>Common Questions</b>					
RoDTEP & AIR Dbk on exports, forgone by a MOOWR unit (NPV for 10 years) *					
AIR Dbk on exports, forgone (NPV for 10 years) *					
Duty on Raw Materials saved on Good Exported					
Amount of GST payable on cost of construction					
<b>Cost of duties of customs if any involved in cost of construction</b>					
Cost of working capital saved on IGST on input services imported and domestic					
Additional customs duty payable on domestic sales by SEZ units					

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