

Health Care, Education (Skills Development, Training-cum-incubation centres), IT, Logistics, Warehousing(Cargo handling services etc.), Bulk courier Services, R&D centers/ Labs, Testing labs, Engineering & Design services, Equipment rental & leasing (construction & Industry related), Equipment maintenance & repair, environmental services (sewage/ refuse disposal), Entertainment Parks except Cinema Halls having investment in Building and equipment more than Rs. 10 crores. [Any other service enterprises notified by the State Government for inclusion in the list from time to time]

**FISCAL INCENTIVES FOR  
LARGE SERVICE ENTERPRISES  
AS PER EPP 2020**

SR. NO.	FISCAL INCENTIVES	A Block	B Block	C Block	D Block
1	Investment Subsidy on net SGST	NIL	50% of net SGST paid for new enterprise for a period of 5 years in 'B'category blocks from the date of commencement of service.	50% of net SGST paid for new enterprise for a period of 5 years in 'C' category blocks from the date of commencement of service.	50% of net SGST paid for new enterprise for a period of 5 years in 'D' category blocks from the date of commencement of service.
2	Entertainment Tax/ SGST (except cinema halls	NIL	Exemption from payment of 50% tax for 5 years for new enterprise in 'B' category blocks with cap of 100% of fixed capital investment	Exemption from payment of 50% tax for 5 years for new enterprise in 'C' category blocks with cap of 100% of fixed capital investment	Exemption from payment of 50% tax for 5 years for new enterprise in 'D' category blocks with cap of 100% of fixed capital investment
3	Stamp Duty	NIL	30% refund of stamp duty in 'B' category blocks for new enterprise after commencement of service, within 5 years from the date of filing of IEM.	50% refund of stamp duty in 'C' category blocks for new enterprise after commencement of service, within 5 years from the date of filing of IEM.	50% refund of stamp duty in 'D' category blocks for new enterprise after commencement of service, within 5 years from the date of filing of IEM.

Electricity  
Duty  
Exemption

**NIL**

50% exemption only for new enterprise for 5 years in 'B' category blocks	75% exemption only for new enterprise for 5 years in 'C' category blocks	75% exemption only for new enterprise for 5 years in 'D' category blocks
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