

1. LARGE SERVICE ENTERPRISES

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

1.1 Investment Subsidy on VAT:

50% of net VAT/SGST paid for new enterprise for a period of 5 years in 'B', 'C' & 'D' category blocks from the date of commencement of service.

1.2 Entertainment Tax/ SGST (except cinema halls):

Exemption from payment of 50% tax for 5 years for new enterprise in 'B', 'C' & 'D' category blocks with cap of 100% of fixed capital investment.

1.3 Stamp duty:

50% refund of stamp duty in 'C' & 'D' category blocks and 30% in 'B' category blocks for new enterprise after commencement of service, within 5 years from the date of filing of IEM.

1.4 Electricity Duty Exemption:

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