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HARYANA GOVERNMENT

INDUSTRIES & COMMERCE DEPARTMENT
DIRECTORATE OF MICRO, SMALL AND MEDIUM ENTERPRISES

Notification

The 16th November, 2026

No. 02/04/2026-1IB-II.— In pursuance to Haryana Progressive MSME & Export Promotion Policy 2026 notified in the Gazette vide No. 02/04/2026-1IB-II dated 29th July 2026, the Governor of Haryana is pleased to notify "**Haryana Net SGST Reimbursement Subsidy for Intra-State Sales Scheme**" for manufacturing micro and small enterprises as per details given below:

1. Objective

The scheme aims to strengthen the market competitiveness of manufacturing micro and small enterprises by reimbursing the Net SGST paid to the Government of Haryana. It also aims to improve cash flows, facilitate business expansion, incentivise higher domestic sales, and contribute to the State's overall industrial and economic development.

2. Quantum of Assistance

Through this scheme, the State Government will reimburse Net SGST actually paid to the State Government by manufacturing micro and small enterprises on the intra-state sales of eligible products. The reimbursement shall be based on the proportion of Business to Consumer (B2C) sales as specified below:

Case I: Where ≥ 50% of annual intra-state sales are B2C sales in Haryana

- **Core Areas:** 30% of Net SGST for 7 years
- **Intermediate Areas:** 50% of Net SGST for 7 years
- **Sub-Prime Areas:** 60% of Net SGST for 7 years
- **Prime/Focus Areas:** 70% of Net SGST for 7 years

Case II: Where <50% of annual intra-state sales are B2C sales in Haryana

- **Core Areas:** 20% of Net SGST for 7 years
- **Intermediate Areas:** 40% of Net SGST for 7 years
- **Sub-Prime Areas:** 50% of Net SGST for 7 years
- **Prime/Focus Areas:** 60% of Net SGST for 7 years

Note:

- *The proportion of B2B and B2C sales shall be certified annually by the concerned Department of Excise and Taxation, Haryana (DETC) or any authority designated by the Government.*
- *The incentive shall be calculated annually based on actual sales for the relevant financial year.*
- *The unit availing the incentive under this scheme will not be eligible to obtain the incentive under any similar scheme or other policies of the State Government, and vice versa for the same component.*
- *The above-mentioned incentives are aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026*

3. Definitions

I. **Applicant:** It means any Individual, legal entity such as Proprietorship Firms, Partnership Firms, Limited Liability Partnership Firms, Public & Private Sector Companies, Corporations, Cooperatives, Self-Help Groups (SHGs), Trust, Farmer Producer Organisation (FPO).

Note: *The legal constitution of the applicant shall be verified through Certificate of Incorporation/Registration. For a proprietorship firm, the legal constitution shall be verified through PAN, GST Registration Certificate and Udyam Registration Certificate.*

II. **Applicable GST Law:** It means the Central Goods and Services Tax Act, 2017, the Haryana Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the rules, notifications, circulars and instructions issued thereunder, as amended from time to time.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

III. **Authorised Representative of the Applicant:** It means the Director, Promoter, Partner, Proprietor or any other person duly authorised by the applicant to act on its behalf through a valid Board Resolution, Power of Attorney or any other legally valid authorisation, as applicable.

IV. **Business-to-Consumer (B2C) Sales:** It means outward supplies made to recipients not registered under the Goods and Services Tax laws in India and/or reported as supplies to unregistered persons in the unit's GSTR-1 return or any other return prescribed under the applicable GST laws.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

V. **Business-to-Business (B2B) Sales:** It means outward supplies where both the supplier and recipient are registered under applicable GST law.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

VI. **Categorisation of Areas:** The categorisation of areas is as follows:

Location	**Areas Covered**
Prime/ Focus Areas	a) Any area which falls within the boundary of Industrial Investment Promotion Zones as notified by the Department of Industries and Commerce, Government of Haryana, from time to time
Sub-Prime Areas	a) Any area earmarked as conforming Industrial Zone in any Development Plan of any City as notified by the Town & Country Planning Department or Urban Local Bodies Department, Government of Haryana. b) All vacant and unallotted# plots in any Industrial Model Township or in any Industrial Estate of HSIIDC.

Location	Areas Covered
	c) All vacant and unallotted* plots in any Private Industrial Park or in any Industrial Colony licensed by the Town & Country Planning Department, Government of Haryana. d) Any land/area granted an industrial colony license by the Town and Country Planning Department, Government of Haryana, after the notification of this policy. e) Any area which falls outside the Controlled Area limits notified by the Town & Country Planning Department, Government of Haryana, but not included in the Prime/Focus area.
Intermediate Areas	a) All allotted plots## in any Industrial Model Township or in any Industrial Estates of HSIIDC. b) All allotted plots** in Private Industrial Parks or in Industrial Colonies licensed by the Town & Country Planning Department, Government of Haryana. c) Any area which falls between the municipal limits notified by Urban Local Bodies Department, Government of Haryana and the Controlled Area limits notified by Town & Country Planning Department, Govt. of Haryana, but not included in Prime/Focus Area or Sub-Prime Area.
Core Areas	a) Any area which falls within the municipal limits notified by the Urban Local Bodies Department, Government of Haryana, but excluding all areas covered under Prime/Focus Area, Sub-Prime Area or Intermediate Area.
#Plots within Industrial Model Townships and Industrial Estates of HSIIDC for which no Regular Letter of Allotment (RLA) has ever been issued, as on the date of notification of this policy, shall be considered as unallotted plots **All Plots within Private Industrial Parks or in Industrial Colonies licensed by the Town & Country Planning Department for which no Allotment Letter/ Buyer-Developer Agreement has ever been issued/executed as on the date of notification of this policy shall be considered as unallotted plots* *##Plots within Industrial Model Townships and Industrial Estates of HSIIDC for which Regular Letter of Allotment (RLA) has already been issued as on the date of notification of this policy shall be considered as allotted plots* ***All Plots within Private Industrial Parks or in Industrial Colonies licensed by the Town & Country Planning Department for which an Allotment Letter/ Buyer-Developer Agreement has already been issued/executed as on the date of notification of this policy shall be considered as allotted plots*	
***Note:** Municipal limits and Controlled Area limits as on the date of promulgation of the policy shall be considered.*	
This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.	

VII. **Date of Commencement of Commercial Production/ Operations (DoCP):** It means and refers to the date when the first sale bill/ invoice is issued to a customer by the enterprise/unit, including an invoice issued in respect of trial production or trial sale or trial operations pertaining to eligible product. Sale bill/invoice pertaining to Trading activity or sales of scrap or any other ineligible item shall not be considered.

***Note:** The first sale bill/invoice shall be verified by the District Excise & Taxation Commissioner (DETC) of the concerned district.*

VIII. **Directorate:** It means the Directorate of Micro, Small and Medium Enterprises, Government of Haryana, which shall be the nodal department for the implementation of the scheme.

IX. **Eligible Net SGST:** It means the amount of cash paid through the electronic cash ledger attributable to SGST liability arising from supplies by way of sales of eligible products or eligible services or a

combination thereof from the eligible unit after utilizing all eligible credits towards discharging the State GST liability. It will not include any liability arising from levy of interest, penalty, fees, etc.

The facts derivable from the returns in the form of GSTR-1, GSTR-9, GSTR-9C and GSTR-3B, electronic cash ledger, electronic credit ledger and electronic liability ledger shall be verified by such authorities as may be designated by the Department of Excise and Taxation from time to time. The verification shall be conducted in such manner as may be specified by the Department of Excise and Taxation in consultation with the Department of Industries and Commerce.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

X. **Eligible Products:** It means products manufactured, processed or produced by the eligible unit from the eligible project location in Haryana.

Note:

- *Only the Net SGST arising from supplies by way of sales of eligible products from the project location shall be eligible for reimbursement under the Scheme.*
- *Net SGST arising from the liability accruing from trading of any goods (including the eligible products) from any location, including the location of the project, will not be eligible for reimbursement.*
- *The benefit of payment of Net SGST on supplies of ineligible products made from any location, including the project location, shall not be admissible under the scheme.*
- *Net SGST arising from supplies of any goods (including the eligible products) by way of stock transfer, branch transfer, captive consumption shall not be eligible for reimbursement under the scheme.*
- *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

XI. **Existing Enterprise/Unit:** It means any enterprise/unit existing in the State and in operation prior to notification of the policy.

XII. **Excise and Taxation Authority:** It means the concerned Deputy Excise and Taxation Commissioner or any other authority designated by the Government of Haryana/ Excise and Taxation Department of the Government of Haryana for verification or certification of Net SGST, B2B/ B2C sales proportion and other GST-related particulars under the Haryana Progressive MSME & Export Promotion Policy 2026.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

XIII. **Expansion/Diversification/Modernization:** It means investment undertaken by the existing enterprise/unit at the same location for:

a. enhancement of installed production capacity (or)
b. upgradation, modernisation, or technological improvement of existing plant, machinery, equipment, or processes (or)
c. addition of new manufacturing lines (or)
d. manufacturing of new or additional products; (or)
e. Provision of new or additional services

Any existing enterprise/unit shall be eligible to avail incentives under this scheme for expansion/ diversification/modernization undertaken at the same location, subject to the fulfilment of the condition that the enterprise/unit undertakes an additional Fixed Capital Investment (FCI) of at least 50% of the gross FCI of the Project, i.e. FCI as on the date of commencement of expansion/ diversification/modernization.

Units undertaking expansion/diversification/modernization at the same location will be eligible to avail incentives for expansion/ diversification/modernization only once during the policy period.

Note:

- *For the purpose of calculating FCI in such cases, the gross value of assets shall be considered.*

- *The registered value of land, including stamp duty and registration fee, shall be considered for calculating FCI.*
- *Any existing enterprise/unit undertaking expansion/ diversification at different locations shall be considered as a New Unit.*
- *Notwithstanding anything contained herein, relocation of an existing unit to another location within the State shall not be construed as the establishment of a New Unit. Such relocation may be considered as Expansion/Diversification where it forms part of an eligible expansion/diversification project satisfying the conditions specified under this Scheme, including the applicable Fixed Capital Investment (FCI) thresholds. For the removal of doubt, mere relocation of an existing unit, without undertaking an eligible expansion/ diversification in accordance with this scheme, shall not qualify for incentives.*

XIV. **Fixed Capital Investment (FCI):** The new investment in land, infrastructure/ associated utilities, buildings (including for R&D activities, storage, testing, hostel/dormitories for workers, office space etc.), plant, machinery, equipment, hardware & software, power backup arrangements, construction of captive renewable energy plants, effluent treatment plants/ waste management plants/ air pollution control systems/zero liquid discharge equipment, made by the unit within the premises of the project:

- during the policy period (and)
- before the commencement of commercial production/operations

shall be considered as Fixed Capital Investment (FCI).

Note:

- *For the purposes of facilitating cases where investment has also been made prior to the notification of this policy, but the date of commencement of commercial production/operations falls under this policy period, the FCI made in the one-year period prior to the date of notification of this policy shall also be considered as FCI.*
- *Transfer of plant, machinery and equipment from the same or different unit located anywhere else shall not be considered towards the calculation of FCI.*
- *Working capital, goodwill, preliminary and pre-operative expenses, capitalised interest, and expenses incurred towards acquisition of technology or technical know-how, including consultancy charges, royalty, design and drawings, patents, licenses, and other intellectual property rights, whether capitalised in the books of accounts or otherwise, shall not be considered while calculating Fixed Capital Investment.*
- *Taxes, duties, cess, levies and other statutory charges, including GST, customs duties, excise duty, stamp duty and registration charges, shall not be considered for the purposes of calculation of Fixed Capital Investment.*

XV. **Intra-State Sales** shall mean supplies where both the location of supplier and place of supply are within the State of Haryana, as defined under the applicable GST law.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

XVI. **Micro Enterprise:** Investment in Plant and Machinery or Equipment does not exceed Rs. 2.5 Crore and annual turnover does not exceed Rs. 10 Crore as amended under the MSMED Act, 2006 or as amended by the Government of India from time to time.

Note: *The category of enterprise shall be verified through the latest Udyam Registration Certificate issued by the Ministry of MSME, Government of India.*

XVII. **Net SGST:** Net SGST to be considered for reimbursement means that the eligible unit will be entitled to get reimbursement of the SGST amount paid through the cash ledger against the output liability of SGST on the sale of eligible products. The eligible unit shall first have to utilise all the eligible Input Tax Credit (ITC), including the eligible ITC of IGST available in its Credit Ledger, against the SGST output liability before adjusting the SGST amount through the Cash Ledger.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

XVIII. **Net SGST Verification Service:** It means the online service available on the Invest Haryana Single Window Portal through which an eligible unit can submit the prescribed GST particulars, records and certificates for the relevant financial year for verification by the Excise and Taxation Authority. Upon completion of such verification, the verified particulars shall be made available through system integration for auto-population and processing of the annual Claim under the Net SGST Reimbursement Incentive of the Haryana Progressive MSME & Export Promotion Policy 2026.

Note: *This definition is aligned with the Make in Haryana Industrial Policy 2026, and any subsequent amendments to that policy shall automatically apply to the Haryana Progressive MSME & Export Promotion Policy 2026.*

XIX. **New Enterprise/Unit:** It means an enterprise/unit established and commencing commercial production/operation during the operative period of the policy. The existing enterprise/unit undertaking expansion/diversification at a different location shall also be considered as New Enterprise/Unit, provided that such different location is duly reflected in the GST Registration Certificate and Udyam Registration Certificate of the enterprise/unit.

XX. **Policy:** It means the Haryana Progressive MSME & Export Promotion Policy 2026 notified by the Government of Haryana vide Notification No. 02/04/2026-1IB-II dated 29th July 2026, as amended, modified or supplemented from time to time.

XXI. **Promoter(s):** It means director(s)/partner(s)/proprietor or other person(s) having ownership or controlling interest in the applicant, as applicable.

XXII. **Scheme:** It means Net SGST Reimbursement subsidy for Intra-State Sales under the Haryana Progressive MSME & Export Promotion Policy 2026, as amended from time to time.

XXIII. **Small Enterprise:** Investment in Plant and Machinery or Equipment does not exceed Rs.25 Crore and annual turnover does not exceed Rs.100 Crore as amended under the MSMED Act, 2006 or as amended by the Government of India from time to time.

Note: *The category of enterprise shall be verified through the latest Udyam Registration Certificate issued by the Ministry of MSME, Government of India.*

4. Overall Capping of Incentives

The cumulative incentives received by the eligible MSE under the Haryana Progressive MSME & Export Promotion Policy 2026 together with any fiscal incentives, subsidies, reimbursements, grants, or financial assistance received under any Government of India scheme for the same project, shall be subject to a ceiling of 100% of Fixed Capital Investment (FCI).

5. Commencement and Applicability

The scheme shall commence with effect from the date of notification of Haryana Progressive MSME & Export Promotion Policy 2026, i.e., 29th July 2026, and financial incentive shall be admissible for the micro and small units, which have gone into commercial production on or after 29th July 2026 or which have taken effective steps for establishment of industrial unit before (end date of policy).

"Effective Steps" means an industrial unit which fulfils the following conditions:

- has arranged land or premises by way of purchase, allotment/ transfer, registered lease/rent;
- has obtained sanction for raising finance from a financial institution, if applicable, or has made adequate arrangements for investments to the satisfaction of the competent authority;
- has applied for CLU/NOC if applicable;
- such unit would start commercial production within two years, i.e. before (Date after two years of end of policy)

6. Eligibility

I. Any Individual, legal entities such as Proprietorship Firms, Partnership Firms, Limited Liability Partnership (LLP) Firms, Public & Private Sector Companies, Corporations, Cooperatives, Self-Help Groups (SHGs), Trusts, Farmer Producer Organisation (FPO) shall be eligible to apply for financial assistance under the scheme.

II. The applicant should be a manufacturing micro and small enterprise as defined under the applicable MSME classification prevailing from time to time.

III. The applicant should have a valid Udyam Registration Certificate and Goods & Services Tax (GST) registration certificate at the time of application.

IV. A New Unit shall be required to obtain a GST registration in Haryana for the operations of the eligible unit, separate from any other business of the beneficiary in the State.

V. In case of expansion/ diversification, the benefit shall be restricted to Eligible Net SGST attributable to the expanded or diversified activity.

VI. Units undertaking expansion/ diversification will be required to obtain separate registration under GST for such expansion/diversification and maintain separate books of accounts for the existing unit as well as the expanded unit.

Where separate GST registration is obtained for the expansion/diversification, the turnover of the existing unit during the incentive period shall be monitored with reference to the average annual turnover of the existing unit during the previous three financial years, or such lesser period for which the existing unit has been in operation, prior to the date of commencement of commercial production/operations of the expansion/diversification. Any reduction in turnover of the existing unit shall not by itself render the claim inadmissible; however, where the Competent Authority or Excise and Taxation Authority find that turnover has been artificially shifted from the existing unit to the expanded/diversified unit for claiming higher reimbursement, the claim shall be restricted, withdrawn or recovered in accordance with this Scheme.

In cases where separate GST registration is not feasible for the expansion/diversification at the same business place, the highest annual turnover of the existing unit during the immediately preceding three financial years or such lesser period for which the existing unit has been in operation, prior to the date of commencement of commercial production/operations of the expansion/diversification shall be considered as the baseline turnover of the existing unit for the purpose of determining incremental turnover arising from such expansion/diversification. The incremental turnover attributable to the expansion/diversification shall be determined as the difference between the actual turnover of the unit during the relevant financial year and the baseline turnover. The Net SGST attributable to such incremental turnover shall be determined on a pro-rata basis, in proportion to the incremental turnover attributable to the expansion/diversification to the total turnover of the unit during the relevant financial year.

Net SGST attributable to expansion/diversification = Total Eligible Net SGST of the overall unit × (Incremental Turnover attributable to expansion/diversification ÷ Total Turnover of the overall unit)

The certificate issued by the CA of the eligible unit shall be treated as the primary document for determining the incremental turnover and Net SGST attributable to the expansion/diversification, and such certification shall be based on verification of the books of accounts, GST returns and other relevant records of the unit. The Competent Authority may, where required, seek additional records or information for verification.

VII. Where both eligible and ineligible products, more than one place of business or any other business activity are covered under the same GST registration, the unit shall maintain separate books of accounts for GST return reconciliation. The benefit shall be restricted only to eligible intra-state sales of eligible products from the eligible unit.

VIII. Only the taxable intra-state supplies by way of sales arising from eligible products produced, processed from the project location shall be counted towards reimbursement. No other supply, including captive consumption, internal transfer, etc., shall be considered eligible for benefit under the Scheme.

IX. In case of job work, contract manufacturing or similar arrangements, benefit shall be admissible to the extent of intra-state taxable supplies of eligible products.

X. Any liability under SGST arising as a result of any show cause notice following the proceedings involving non-payment or short payment of tax, erroneously granted refund, availing wrongful credit or wrongful utilisation of credit, whether willful or otherwise, shall not be considered towards the benefit under the Scheme. Similarly, any fine, interest or penalty imposed, recovered or deposited shall not be considered towards the benefit under the Scheme.

The eligible unit shall be required to file all the returns under GST law truthfully and completely in all material aspects like HSN code or SAC code, invoice date number, rate of tax, taxable value, relevant tables of GSTR-1, GSTR-3B, GSTR-9 and GSTR-9C, if applicable.

The eligible unit shall apply for benefit by way of reimbursement for a financial year on an annual basis after filing of annual return of the financial year in form GSTR-9 and GSTR-9C, if applicable.

XI. The benefit shall not be admissible in respect of SGST paid in cash due to failure of the unit to avail eligible Input Tax Credit (ITC) where such failure is attributable to the unit.

XII. All the eligible ITC shall be utilised towards State Tax before discharging the State Tax liability by way of payment from electronic cash ledger.

Input Tax Credit on account of Integrated Tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, shall be utilised towards the payment of State Tax and thereafter the Central Tax.

Input Tax credit on account of State Tax shall be first utilized towards payment of State Tax and the amount remaining, if any, shall be utilized towards Integrated Tax.

XIII. The eligible unit shall not indulge in any malpractice by way of routing supplies through within the State intermediaries or related parties or marketing network to qualify as intrastate supplies, but if in reality, these supplies were zero-rated or inter-state supplies meant for consumption in other State/Union Territories.

XIV. Any amount credited to the electronic cash ledger on account of tax deducted at source, tax collected at source, refund re-credit or any other adjustment shall not by itself be treated as Eligible Net SGST. Such amount shall be considered only to the extent it is actually utilised for payment of SGST output liability attributable to eligible intra-State sales of eligible products from the eligible unit in Haryana.

XV. The quantum of Net SGST incentive shall be calculated annually based on actual sales for the relevant financial year. The classification of a unit under Case 1 or Case 2 in one financial year shall not create any vested right for the same classification in any subsequent financial year.

XVI. The GST-related particulars relevant for determination of Eligible Net SGST in case of a New Unit and in case of Expansion/Diversification, whether operating under a separate GSTIN or common GSTIN and quantum of B2B and B2C Sales shall be verified through the applicable Net SGST Verification Service on the Invest Haryana Single Window Portal in the manner prescribed by the Excise and Taxation Department in consultation with the Industries and Commerce Department.

XVII. Where an eligible unit permanently ceases commercial production/operations, transfers, sells, leases, disposes of or otherwise alienates any substantial asset forming part of the recognised Eligible Capital Expenditure (ECE), diverts such assets from the approved project, or otherwise commits a material breach of the provisions of the Haryana Progressive MSME & Export Promotion Policy 2026 or this Scheme, at any time during the period for which incentives are being disbursed, the Competent Authority may, after providing the eligible unit a reasonable opportunity of being heard, discontinue the balance incentive instalments and recover the incentives already released, in whole or in part, together with applicable interest, if any, in accordance with the provisions of the Haryana Progressive MSME & Export Promotion Policy 2026 and this Scheme.

XVIII. The applicant unit should have ZED Certification (Silver or above) at the time of application.

XIX. The applicant unit should not have been placed in the restrictive list as notified by the State Government from time to time.

XX. The applicant unit should be in regular production at the time of disbursement, and the subsidy shall not be released to the closed unit.

XXI. The incentive shall not apply to any tax that may become payable due to any show cause notice issued by the department on the grounds of collusion, fraud, misinterpretation and other similar grounds mentioned in the GST law requiring penal action.

XXII. A project owned or controlled by a large enterprise, group, private equity fund, or other body corporate, which is unable to obtain a Udyam Registration Certificate or has not been incorporated as a separate legal entity, but is within the purview of MSME by virtue of its investment/turnover of the project may also be considered eligible to avail the incentives under the scheme on a standalone basis, subject to the fulfilment of the following conditions:

a. The project/unit maintains a separate GST registration.

b. The project/unit maintains separate books of accounts reflecting its standalone financial and operational performance.

The eligibility of such projects/units shall be determined by the Competent Authority on a case-to-case basis, subject to verification of the prescribed conditions and supporting documents.

7. Documents required for online application

The following documents, duly signed by the authorised representative of the applicant, shall be required to be uploaded on the portal for availing the financial assistance under the scheme:

I. Application form in the prescribed format (Annexure – I).

II. Certificate of incorporation/ registration of the organisation, Memorandum and Articles of Association and Bye-laws of the society (*As applicable*).

III. Land title documents, i.e., sale deed or registered lease deed or Regular Letter of Allotment (RLA), in case of a plot allotted by HSIIDC, IMT or any other Industrial Estate/Authority.

IV. Change in Land Use (CLU)/ NOC permission for the proposed land from the Competent Authority.

V. Copy of latest Udyam Registration Certificate (URC) and GST Registration Certificate.

VI. Copy of Board Resolution/Power of Attorney for authorised signatory.

VII. Certificate from Deputy Excise Commissioner certifying the Net SGST claim – to be obtained online through Net SGST Verification Service on Invest Haryana Single Window Portal.

VIII. CA Certificate regarding NET SGST Reimbursement in the prescribed format (Annexure – II).

IX. Copy of first Sale bill.

X. Copy of ZED Certification (Silver or above)

XI. Undertaking/Declaration regarding Net SGST Reimbursement as per Annexure – III.

8. Procedure

I. The applicant shall have to apply online on the Invest Haryana New Single Window portal (new portal) in the prescribed proforma (Annexure–I) along with complete documents within a period of three (03) months of the closing of the financial year or from the date of notification of the scheme, whichever is later.

Until the new portal is made operational, applications under the scheme shall be accepted and processed in accordance with the existing prescribed procedure or through e-mail, as may be specified by the Directorate.

Upon the new portal becoming operational, all applications under the scheme shall thereafter be submitted and processed exclusively through the portal. No application submitted through any other mode shall then be considered.

II. Upon submission of the application, the Invest Haryana New Single Window Portal shall, wherever system integration is available, automatically fetch relevant records from the concerned Government Departments and agencies, including land and stamp duty details from the Revenue Department, electricity connection details from UHBVN/DHBVN, Consent to Establish/Operate details from the Haryana State Pollution Control Board, GST details, and such other records as may be required for preliminary verification of the claim.

III. The Directorate or third-party verification agency appointed by the Directorate of MSME shall undertake preliminary scrutiny of the application based on the information furnished by the applicant, records fetched through system integration, the CA Certificate, undertakings, declarations and such other documents prescribed under the scheme.

If any deficiency is noticed during preliminary scrutiny, it shall be communicated to the applicant through the portal within ten (10) working days from the date of submission of the complete application. To avoid delay in processing of applications, all deficiencies/queries shall be raised in a single instance. The applicant shall be allowed thirty (30) working days to remove such deficiencies.

IV. In case the deficiencies are not rectified within the prescribed period, the claim shall be rejected by the Directorate, under intimation to the applicant through email. The applicant shall not be required to submit any document other than those specified in Annexure-I, unless such additional documents are considered necessary by the Directorate for establishing the genuineness of the claim. The applicant shall be provided only one opportunity to rectify the deficiencies, and thereafter, the Directorate shall take a final decision on the claim for acceptance or rejection.

V. After completion of all requisite information/documentation, the application shall be taken up for detailed scrutiny by the Directorate or by a third-party verification agency appointed by the Directorate of MSME. Such detailed scrutiny may include verification of documents and certificates furnished by the Chartered Accountant, verification of the existence, installation, and utilisation of eligible assets; and such other examination or verification as may be considered necessary under the policy and the scheme.

VI. Upon completion of the detailed scrutiny, the case shall be placed before the Competent Authority for further consideration and approval/sanction.

9. Competent Authority for Approval/Sanction

The Director General, Directorate of MSME shall be the competent authority for approval and sanction.

10. Time Limit

An enterprise shall forfeit its entitlement for the Haryana Net SGST Reimbursement Subsidy for Intra-State Sales, if it does not submit its claim, complete in all respects, within three months of the closing of the financial year for which the incentive is being claimed or from the date of notification of the scheme, whichever is later.

11. Interpretation/ Clarification

The Administrative Secretary, Industries & Commerce, Haryana, shall be competent to make interpretation/ clarification, modification/simplification to the scheme guidelines as may be necessary and removal of any difficulties in the provisions of this scheme.

12. Power to condone delay in submission of application

I. The Director General, Micro, Small and Medium Enterprises, Haryana shall be competent to condone the delay up to a period of 03 months after the prescribed time limit.
II. The Administrative Secretary, Industries & Commerce, Haryana shall be competent to condone the delay up to a period of 06 months after the prescribed time limit.

Provided that the competent authority is satisfied with the reasons for the late submission of the application on the basis of the substantial evidence/documents/arguments presented by the applicant.

13. Appeals

I. Appeal against the orders passed by the Director General, Micro, Small and Medium Enterprises shall lie with the Administrative Secretary, Industries & Commerce, Haryana within a period of 30 days from the date of communication of the order appealed against.

II. The orders passed by the Administrative Secretary, Industries & Commerce, Haryana in appeal shall be final.

14. Penal Action

I. If at any stage it is found that grant-in-aid has been obtained on the basis of false information, misrepresentation, suppression of facts, misstatement, fraud, deceit or concealment of material facts, the applicant shall be liable to face action in terms of prevailing laws along with the refund of the entire amount of assistance along with compound interest at the rate of 12% per annum, or such other rate as may be prescribed by the Government from time to time. Such applicants shall also be debarred from availing incentives or assistance from the State Government and from public procurement for such period as may be decided by the competent authority.

II. Before facing action and initiating recovery, the applicant shall be given a reasonable opportunity of being heard.

15. Amendment, Modification and Withdrawal of Scheme

The Government reserves the right to withdraw, suspend, modify, amend or discontinue this scheme, in whole or in part, at any time, without assigning any reason, subject to such terms and conditions as may be specified by the Government.

No approval or sanction of any incentive under this scheme shall be construed as creating an irrevocable or vested right to receive or continue to receive such incentive. The Government reserves the right to suspend the disbursement of, cancel, modify or withdraw any incentive approved or sanctioned under the scheme, in accordance with the provisions of the policy, this scheme or such directions as may be issued by the Government from time to time.

AMIT KUMAR AGRAWAL,
Commissioner & Secretary to Government Haryana,
Industries & Commerce Department.

Chandigarh:
The 11th November, 2026

Annexure – I

APPLICATION FORM

Part A: Details of Applicant

S. No.	Particulars	Details
1.	Name of the applicant entity/enterprise	
2.	Constitution of applicant entity/enterprise (*Company/ Limited Liability Partnership (LLP)/ Partnership/ Proprietorship Firm/ Corporation/ Cooperative Society/ Self-Help Group (SHG)/Trust, etc*)	
3.	Registration/ identification number of applicant entity/enterprise, as applicable ▪ *For Company: CIN* ▪ *For LLP: LLPIN* ▪ *For Partnership Firm/Corporation/ Cooperative Society/SHG: Registration No.* ▪ *For Proprietorship: GSTIN/ Udyam Registration No./ any other Government-issued registration*	
4.	PAN of applicant entity/enterprise	
5.	Category of Unit (Micro/Small)	
6.	GSTIN	
7.	Udyam Registration No. and date	
8.	Name of authorised representative	
9.	Designation of authorised representative	
10.	Email ID of authorised representative	
11.	Mobile number of authorised representative	
12.	Registered office address	
13.	Item of manufacture/processing	
14.	Complete address of project site Address: Tehsil: District:	
15.	GIS/Google Coordinates	
16.	Location Category (*Prime or Focus Area / Sub-Prime Area / Intermediate Area / Core Area*)	
17.	Date of commencement of commercial production (as per first sale bill)	
18.	Whether the project is new/expansion/diversification	
19.	a) GSTIN of New Unit b) GSTIN of Existing Unit c) GSTIN in case of expansion/diversification unit	
20.	Details of Fixed Capital Investment (FCI): a) Land b) Building c) Plant & Machinery/Equipment d) Others Total (*in case of expansion/ diversification/ modernization furnish above information regarding existing and additional investment separately*)	
21.	Total taxable Intra-State Sales by the unit during the financial year (a) Business to Business (B2B) Sales: (b) Business to Consumers (B2C) Sales:	

S. No.	Particulars	Details
	Total:	
22.	Details of Net SGST deposited on eligible Intra-State sales by the unit during the financial year for which the claim has been filed (Attach DETC Certificate): Quarter ending 30.06.20__ Quarter ending 30.09.20__ Quarter ending 30.12.20__ Quarter ending 30.03.20__ Total:	
23.	Quantum of claim admissible as per scheme	
24.	Details of incentive claimed earlier year-wise, if applicable	

Part B(i): Net SGST Reimbursement Incentive – Claim Application Form for Cases of New Unit with Separate GSTIN or Expansion/Diversification Cases with Separate GSTIN

S. No.	Particulars	Details
1.	Financial Year for which the reimbursement is claimed	
2.	(a) In case of a new unit, GSTIN of the new unit (b) In case of Expansion/Diversification Project, GSTIN of Expansion/ Diversification Project	(a) _____ (b) _____
3.	Net SGST Verification Service Certificate No.	
4.	Total Eligible Intra-State Sales in Haryana for the Financial Year (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
5.	Out of (4), Total Eligible B2C Intra-State Sales in Haryana for the Financial Year (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
6.	% of Annual B2C Intra-State Sales for the Financial Year	
7.	Applicable Net SGST reimbursement under the Scheme	
8.	Eligible Net SGST for the relevant financial year, after giving effect to applicable refunds, re-credit, reversals and other adjustments (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
9.	Quantum of Net SGST reimbursement claimed	
10.	Whether the unit remained closed or out of production/operations for more than six months during the relevant financial year	Yes / No. If yes, provide the period and reasons.
11.	Whether any material change affecting eligibility or admissibility of reimbursement has occurred since the previous Claim/ verification	Yes / No. If yes, provide brief details.
12.	Cumulative support (fiscal incentives, subsidies, reimbursements, grants or any other financial assistance) sanctioned or received for the project from Govt. of India	

Part B(ii): Net SGST Reimbursement Incentive – Claim Application Form for Expansion/Diversification Cases where separate GSTIN is not available

S. No.	Particulars	Details
1.	Financial Year for which the reimbursement is claimed	
2.	GSTIN of overall unit	
3.	Net SGST Verification Service Certificate No.	
4.	Total Eligible Intra-State Sales in Haryana for the Financial Year (for the overall unit)	
5.	Out of (4), Total Eligible B2C Intra-State Sales in Haryana for the Financial Year	

S. No.	Particulars	Details
6.	% of annual B2C intra-State sales for the financial year	
7.	Applicable Net SGST reimbursement under the Scheme	
8.	Eligible Net SGST for the relevant financial year for the overall unit after giving effect to applicable refunds, re-credit, reversals and other adjustments (*for expansion/ diversification only eligible Net SGST attributable to the expansion/diversification to be considered*)	
8 (a)	Baseline Turnover (*Highest annual turnover from last 3 financial years prior to the date of commencement of commercial production/operations of the expansion/diversification*)	
8 (b)	Total Turnover of the Overall Unit during the relevant financial year	
8 (c)	Incremental Turnover attributable to expansion/diversification (*Difference between the Actual Turnover of the unit during the relevant financial year and the baseline turnover*)	
8 (d)	Net SGST attributable to the expansion/diversification project for the relevant financial year (*Total Eligible Net SGST of the Overall Unit for the relevant financial year) × (Incremental Turnover attributable to expansion/diversification ÷ Total Turnover of the Overall Unit*)	
9.	Quantum of Net SGST reimbursement claimed	
10.	Whether the unit remained closed or out of production/operations for more than six months during the relevant financial year	Yes / No. If yes, provide the period and reasons.
11.	Whether any material change affecting eligibility or admissibility of reimbursement has occurred since the previous Claim/ verification	Yes / No. If yes, provide brief details.
12.	Cumulative support (fiscal incentives, subsidies, reimbursements, grants or any other financial assistance) sanctioned or received for the project from Govt. of India	

Note:

- *In cases where separate GST registration is not feasible for the expansion/diversification at the same business place, the highest turnover reflected by the existing unit during the immediately preceding three financial years shall be considered as the turnover of the existing unit for the purposes of determination of applicable incentives*
- *The applicant shall have to submit the application along with documents mentioned at clause No. 7 of the scheme guidelines.*

Date:

Signature of Authorised Representative of applicant entity with seal

Annexure – II

CHARTERED ACCOUNTANT (CA) CERTIFICATE

(with membership No. and Firm Registration No. of CA on the letterhead of CA)

TO WHOMSOEVER IT MAY CONCERN

I/We have examined the books of account, audited financial statements, GST returns, electronic cash ledger, electronic credit ledger, electronic liability register, sales records and such other relevant records of M/s _____ having its eligible unit at _____ as considered necessary for the purpose of certifying the annual Net SGST particulars for FY _____ under the Haryana Net SGST Reimbursement subsidy for Intra-State Sales scheme of Haryana Progressive MSME & Export Promotion Policy 2026 and certify the below:

Case 1: Payment Details for Cases of New Unit with Separate GSTIN or Expansion/Diversification Cases with Separate GSTIN

S. No.	Particulars	Certified Details
1.	Total Eligible Intra-State Sales in Haryana for the Financial Year (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
2.	Out of (1), Total Eligible B2C Intra-State Sales in Haryana for the Financial Year (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
3.	% of annual B2C Intra-State sales for the financial year	
4.	Eligible Net SGST for the relevant financial year after giving effect to applicable refunds, re-credit, reversals and other adjustments (*for expansion/ diversification only Net SGST attributable to the expansion/ diversification to be considered*)	

Case 2: Payment Details for Expansion/Diversification Cases where Separate GSTIN is not available

S. No.	Particulars	Certified Details
1.	Total Eligible Intra-State Sales in Haryana for the Financial Year (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
2.	Out of (1), Total Eligible B2C Intra-State Sales in Haryana for the Financial Year (*for expansion/ diversification only sales attributable to the expansion/ diversification to be considered*)	
3.	% of annual B2C Intra-State sales for the financial year	
4.	Eligible Net SGST for the relevant financial year for the overall unit after giving effect to applicable refunds, re-credit, reversals and other adjustments (*for expansion/ diversification only Net SGST attributable to the expansion/ diversification to be considered*)	
5.	Baseline Turnover (*Highest annual turnover from last 3 financial years prior to the date of commencement of commercial production/operations of the expansion/diversification*)	
6.	Total Turnover of the Overall Unit during the relevant financial year	
7.	Incremental Turnover attributable to expansion/diversification (*Difference between the Actual Turnover of the unit during the relevant financial year and the baseline turnover*)	
8.	Net SGST attributable to the expansion/diversification project for the relevant financial year (*Total Eligible Net SGST of the Overall Unit for the relevant financial year) × (Incremental Turnover attributable to expansion/diversification ÷ Total Turnover of the Overall Unit*)	

Further,

1. I/We certify that the eligible intra-State sales stated above relate only to eligible products and/or eligible services manufactured, produced, processed or provided from the eligible project location in Haryana, and have been verified with the books of account, GST returns and other relevant records of the unit.
2. I/We hereby certify that the unit commenced commercial production on _____ and is currently operational as on the date of issuance of this certificate. This has been verified with reference to the GST returns, details of taxable outward supplies/tax invoices, books of accounts, electricity bills and other relevant records produced before us.
3. I/We certify that the B2C Sales percentage stated above has been calculated with reference to the total eligible Intra-State sales of the eligible unit for the relevant Financial Year.
4. I/We certify that the Eligible Net SGST stated above represents the SGST liability attributable to eligible intra-State sales of eligible products and/or eligible services from the eligible unit, to the extent actually discharged through the electronic cash ledger after utilisation of eligible Input Tax Credit, in accordance with the Haryana Progressive MSME & Export Promotion Policy 2026 and this scheme.
5. In determining the above figures, inter-State supplies, zero-rated supplies, exports, deemed exports, SEZ supplies, stock/branch/depot transfers, captive consumption, internal transfers, exempt/nil-rated/non-taxable supplies and other ineligible supplies have been excluded, wherever applicable.
6. Any interest, penalty, fine, liability arising from wrongful availment or utilisation of Input Tax Credit, erroneous refund, non-payment or short payment of tax, or other amounts not admissible under the Haryana Progressive MSME & Export Promotion Policy 2026 and this scheme have been excluded from the Eligible Net SGST.
7. All relevant GST refunds, reversals, credit notes, debit notes, amendments and other adjustments affecting the figures certified above have been duly considered.
8. In case of Expansion/Diversification, I/We certify that the reference turnover/baseline turnover, incremental turnover and Eligible Net SGST attributable to the expansion/diversification, as applicable, have been determined and verified on the basis of the books of account, GST returns and other relevant records of the unit, in accordance with the provisions of the Haryana Progressive MSME & Export Promotion Policy 2026 and this scheme.
9. I/We certify that the eligible unit has disclosed all subsidies, grants, reimbursements, incentives and financial assistance received, sanctioned or applied for from the Government of India, Government of Haryana or any other Government agency in respect of the project. Government assistance received/sanctioned/ applied for the same project/assets/expenditure is _____.
10. I/We further certify that the figures stated in this certificate are true and correct based on the books of account, GST records and other documents examined by me/us and are being certified for the purpose of determination and reimbursement of the Net SGST Incentive under the Haryana Progressive MSME & Export Promotion Policy 2026 and this scheme.
11. The particulars contained in this certificate are true and correct to the best of our knowledge and belief based on the records examined. In case any information is subsequently found to be false, misleading, misrepresented, suppressed or based on concealment of material facts, we shall be liable for appropriate action under the prevailing laws.

Date: _____
Place: _____
Signature/Name of CA: _____
Membership No.: _____
Firm Registration No.: _____
UDIN: _____

Annexure – III

DECLARATION OF GUARANTEE

[*to be submitted on non-judicial stamp paper of Rs. 100/- (Min) duly sworn before a Notary Public (duly affixed with Notarial Stamp; and with Notary Seal & Notary Registration Number) or First-Class Magistrate*]

I/We, _____, authorised signatory of M/s _____, having its unit at _____, for claiming the incentive of Net SGST Reimbursement Subsidy for Intra-State Sales under Haryana Progressive MSME & Export Promotion Policy 2026, do hereby solemnly affirm and declare as under:

1. That I/we am/are duly authorised to submit this application, annexures, certificates, schedules and supporting documents and that the information furnished therein is true, complete and correct to the best of my/our knowledge and belief.

2. That the project for which assistance is being claimed has commenced commercial production/operations on _____.

3. That the conditions specified in the scheme guidelines have been fulfilled, except to the extent specifically disclosed along with this undertaking, and the documents submitted continue to remain valid except where specifically disclosed as revised, renewed, modified or expired.

4. That the actual Fixed Capital Investment (FCI)/Eligible Capital Expenditure (ECE), including the asset-wise details of investment, invoices, proof of payment, books of accounts, fixed asset register and all other supporting documents and records submitted in support of the claim are true, correct, complete and authentic, and relate to the approved project at the approved project location. We further undertake that all such documents and records shall be made available for verification, inspection and audit by the Directorate of MSME, Excise and Taxation Department or any other agency authorised by the Government. It is further declared and undertaken that the assets included in the FCI/ECE have been duly acquired, installed, commissioned and, wherever applicable, put to productive use in connection with the approved project.

5. That the claim shall remain subject to verification and final recognition by the Competent Authority, and no right to incentive shall arise merely upon submission of this application.

6. That all applicable statutory approvals, registrations and compliances required for establishment and operation of the project have been obtained and continue to remain valid, except to the extent specifically disclosed.

7. That no duplicate claim has been made or shall be made in respect of the same project, assets, expenditure or SGST under any other scheme or policy of the Government of Haryana, except where expressly permitted under the Haryana Progressive MSME & Export Promotion Policy 2026 and this scheme, and that all fiscal incentives, subsidies, grants, reimbursements or financial assistance received, sanctioned or applied for from the Government of India, Government of Haryana or any other Government agency have been fully disclosed.

8. That the Net SGST Verification Service for the relevant financial year has been completed on the Invest Haryana Single Window Portal and I/we consent to the use of the verified particulars through system integration for determination of this Claim.

9. That the unit is in commercial production/ operations and has remained in regular production/ operations during the relevant financial year.

10. That reimbursement is claimed only in respect of Eligible Net SGST admissible under the policy and scheme, and no amount has been claimed on ineligible supplies, trading activities or on any tax amount refunded or otherwise not retained by the State Government.

11. That, in case of Expansion/Diversification, the Claim is based on the particulars determined in accordance with the Haryana Progressive MSME & Export Promotion Policy 2026 and this scheme, and no benefit is being claimed in respect of the existing activity beyond what is admissible therein.

12. That all fiscal incentives, subsidies, reimbursements, grants or other Government assistance relevant for determination of the overall cap have been fully disclosed, including any change since the information last available in the Master Project Record.

13. That I/we undertake to preserve all records and documents relating to the policy and scheme guidelines for Net SGST Reimbursement Subsidy for Intra-State Sales for a minimum period of ten (10) years from the date of

disbursement of the last incentive to the unit, and to furnish such records and documents, whenever called for, to the Department, Sanctioning Authority, audit authorities or any agency authorised by the Government for scrutiny, verification or audit within the prescribed time.

14. That all material changes affecting eligibility or admissibility of reimbursement have been disclosed to the Department.

15. That I/we authorise the Directorate of MSME, Excise and Taxation Department or any agency authorised by the Government to verify the Claim and examine relevant records and information available on the Portal or otherwise.

16. That any material change affecting the eligibility of the project or the admissibility of the subsidy, including any change in investment, project category, ownership, constitution, GSTIN, project location, commencement or operation status, employment strength, merger, demerger, transfer of business, closure of the unit or any other matter having a bearing on eligibility under the policy and scheme, shall be promptly intimated to the Competent Authority.

17. That I/we have carefully read and understood the provisions of the Haryana Progressive MSME & Export Promotion Policy 2026, the applicable scheme, and all applicable terms and conditions governing the incentives claimed by the eligible applicant, and I/we undertake to comply with the same.

18. I/we understand and acknowledge that any fraud, forgery, fabrication or manipulation of records, submission of false or misleading information or certificates, concealment or suppression of material facts, submission of false declarations, or claiming incentives on the basis of fictitious or ineligible expenditure, assets or employees, may result in rejection of the application, withdrawal and recovery of incentives along with applicable interest, and may also attract action under the prevailing laws.

19. That I/we shall comply with all continuing obligations prescribed under the Haryana Progressive MSME & Export Promotion Policy 2026 and the applicable scheme throughout the period during which any incentive is claimed or received, and this undertaking shall remain binding upon the eligible unit notwithstanding the release of any incentive.

Date:

Signature of Authorised Representative of applicant entity with seal

12959—C.S.—H.G.P., Pkl.